Sustainability Reporting Guidelines & Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Overview of the Guidance included in this Document for the Event Organizers Sector

Throughout this document, event organizers sector-specific materials are highlighted using the following symbols:

Denotes sector-specific text or commentary on existing G3.1 Guidelines content and Performance Indicators

Denotes new, sector-specific Disclosure on Management Approach or Performance Indicator

All of the sector-specific disclosures and Performance Indicators are considered as core (these are labeled as EO1, EO2, EO3, etc.), and should be included in the Content Index, in addition to other items reporting organizations choose to report on.

The following tables provide a summary of the event organizers sector-specific disclosures, Performance Indicators, and commentary on the G3.1 Guidelines that are included in this merged document of the content of the Event Organizers Sector Supplement ("Sector Supplement") and the G3.1 Guidelines. The table is organized by category and Aspect. For some disclosures and Performance Indicators, further information on compilations, definitions, and other supporting details can be found in the body of this merged document.

Profile Section

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 STRATEGY AND ANALYSIS SECTION

Context	Commentary	
1. Strategy and Analysis	**1.1**	Commentary added to include time period depending on the organization's life cycle.
	1.2	Commentary added to refer to the impact of sustainability issues in relation to the delivery and content of the event or events.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 ORGANIZATIONAL PROFILE SECTION

Context	Commentary	
2. Organizational Profile	**2.2**	Commentary added to include events.
	2.8	Commentary added to expand the definition of operations. Commentary added to report workforce as defined for the Event Organizers Supplement. Commentary added to report on the context of the event.
	2.10	Commentary added to include certifications and external endorsements.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 SCOPE AND BOUNDARY SECTION

Context	Commentary	
3. Report Parameters	**3.6**	Commentary added to expand the boundary definition and whether it covers planning and delivery, and the activities of partners, participants who are content providers, attendees and sponsors.

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EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 GOVERNANCE, COMMITMENTS, AND ENGAGEMENT SECTION

Context	Commentary	
4. Governance, Commitments, and Engagement	**4.1**	Commentary added to expand on potential members of the highest governance bodies.
	4.11	Commentary added to include events.
	4.14	Commentary added to expand the example list of stakeholder groups.

Economic Section

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 ECONOMIC DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
DMA Section	**DMA**	Commentary added to highlight the importance of reporting on business practices and to provide information about processes and practices regarding revenues, expenditure and other benefits.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 ECONOMIC INDICATORS

Aspect	Indicator and Commentary	
Economic Performance	**EC1**	Commentary added to highlight the importance of revenue generated by commissions, grants, penalties, value in kind, royalties, fines and other benefits. Commentary added to report information about revenue generated by commissions, grants, penalties, value in kind, royalties, fines and other benefits. Commentary added to report monetary value of fines levied and collected from suppliers, participants who are content providers, and attendees. Commentary added to include induction costs. Commentary added to report the reason for not disclosing financial information related to competitive advantage.
	EC2	Commentary added to include events. Commentary added to report initiatives to mitigate risks and maximize opportunities associated with climate change.
	EC9	Commentary added to include competitive advantage. Commentary added to include events. Commentary added to include business and/or jobs created. Commentary added to provide sector-specific economic impact examples. Commentary added to refer to EO13.
Overall	**EO1**	Direct economic impacts and value creation as a result of sustainability initiatives.

Environmental Section

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 ENVIRONMENTAL DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
Training and awareness	**DMA**	Commentary added to expand training and awareness among stakeholders during the event life cycle.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 ENVIRONMENTAL INDICATORS

Aspect	Indicator and Commentary	
Materials	**EN1**	Commentary added to clarify that event organizers purchase finished products and services from their supply chains, which are diverse.
	EN2	Commentary added to clarify that event organizers purchase finished products and services from their supply chains, which vary in size and complexity.
Energy	**EN3**	Commentary added to expand on renewable energy sources. Commentary added to explain direct energy in the context of event organizers' activities. Commentary added to explain that event organizers may be able to produce, extract, harvest, collect or convert energy from sources that are not purchased. Commentary added to report direct energy sources sold and total energy consumption in kilowatt hours (kWh).
	EN4	Commentary added to clarify indirect energy and its sources in the context of event organizers' activities. Commentary added to report direct energy sources sold and total energy consumption in kilowatt hours (kWh). Commentary added to report the amount of electricity used. Commentary added to refer to EN7.
	EN5	Commentary added to clarify the context of this Indicator for the event organizers sector and its use for future calculations based on WRI/WBCSD GHG Protocol. Commentary added to report work undertaken to determine energy savings. Commentary added to refer to EN3, EN4 and EN18.
	EN6	Indicator title amended by adding: event. Commentary added to include events in the scope of this Indicator. Commentary added to clarify that this Indicator refers to initiatives in connection with the event organizer and its activities. Commentary added to expand on the type of initiatives. Commentary added to clarify the source of quantitative data. Commentary added to refer to EO1and EN5.

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Aspect	Indicator and Commentary	
	EN7	Commentary added to clarify which type of information is captured by this Indicator. Commentary added to include events in the scope of this Indicator. Commentary added to clarify relation with RI/WBCSD GHG Protocol. Commentary added to indicate the eventual use of baseline or business-as-usual assumptions. Commentary added to refer to EN4, EN5 and EN6.
Water	**EN8**	Indicator title amended by adding: conservation and improvement initiatives and results. Commentary added to report water withdrawn or distributed in liters. Commentary added to include bottled water. Commentary added to include transported water. Commentary added to report volume of water withdrawn in liters or in cubic meters by event-specific metrics, per day. Commentary added to report key assumptions and methodologies used to compile the information. Commentary added to report initiatives undertaken to achieve reductions in water consumption. Commentary added to report volume of water saved due to initiatives and the key assumptions and methodologies of the initiatives.
Emissions, Effluents and Waste	**EN16**	Commentary added to report the assumptions and methodologies used to compile this information, from event planning through execution, and how Scope 1 and 2 boundaries (WRI /WBCSD GHG Protocol) have been addressed. Commentary added to refer to EN3 and EN4.
	EN17	Commentary added to report the assumptions and methodologies used to compile this information, from event planning through execution, and how Scope 3 boundary (WRI / WBCSD GHG Protocol) has been addressed. Commentary added to refer to EN7.
	EN19	Commentary added to explain why this Indicator is unlikely to be relevant for event organizers.
	EN20	Commentary added to clarify sources of air pollution relevant for event organizers. Commentary added to refer to EN29 and EO2.
	EN21	Indicator title amended by adding: , and improvement initiatives and results. Commentary added to report the assumptions and methodologies used to compile the information, from event planning through execution. Commentary added to report initiatives undertaken to achieve reductions and improvements. Commentary added to report water discharge avoided due to conservation and efficiency improvements, and key assumptions and methodologies of the initiatives.

Aspect	Indicator and Commentary	
	EN22	Indicator title amended by adding: and initiatives to manage waste and their results. Commentary added to report the key assumptions and methodologies used to compile the information, from event planning through execution. Commentary added to report initiatives undertaken to achieve reductions of waste and improvements in waste management. Commentary added to report waste avoided due to initiatives and efficiency improvements, and clarify key assumptions and methodologies.
Products and Services	**EN26**	Indicator title amended by adding: event. Commentary added to clarify that event organizers purchase finished products and services from their supply chains. Commentary added to include events in the scope of this Indicator.
	EN27	Indicator title amended by adding: or provided. Commentary added to clarify that event organizers should focus on packaged items that are made available to attendees. Commentary added to include products that are provided or sold. Commentary added to refer to EN22 and EN26.
Compliance	**EN28**	Commentary added to report initiatives or policies to ensure compliance with environmental laws and regulations, including international declarations, conventions and treaties.
Transport	**EN29**	Indicator title amended by adding: and socio-economic. Commentary added to highlight the socio-economic relevance of transporting products, goods, materials and members of the workforce. Commentary added to add socio-economic impacts. Commentary added to explain definition of workforce for this Supplement. Commentary added to refer to EO2, EO3, EC9 and EO13.
	EO2	Modes of transport taken by attendees as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.
	EO3	Significant environmental and socio-economic impacts of transporting attendees to and from the event, and initiatives taken to address the impacts.
Overall	**EN30**	Commentary added to refer to EO1.

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Social Section

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 LABOR AND DECENT WORK DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
	DMA	Commentary added to consider the relevance of participants such as athletes and performers when addressing labor issues.
Policy	**DMA**	Commentary added to include employee turnover, employee retention, and compensation, during peak work periods.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 LABOR AND DECENT WORK INDICATORS

Aspect	Indicator and Commentary	
Employment	**LA1**	Commentary added to clarify the definition of workforce in this Supplement.
	LA2	Indicator title amended by adding: volunteers. Commentary added to report on volunteers. Commentary added to request explanation for high turnover of volunteers. Commentary added to report breakdown of new employee hires by status. Commentary added to identify total number of volunteers starting their engagement and leaving, broken down by age group, gender and region. Commentary added to report the total number and rate of new volunteers entering and leaving engagement during the reporting period, broken down by gender, age group.
Occupational Health and Safety	**LA6**	Commentary added to clarify the definition of workforce in this Supplement.
	LA7	Commentary added to clarify the definition of workforce in this Supplement.
	LA8	Commentary added to clarify the definition of workforce in this Supplement.
Training and Education	**LA10**	Indicator title amended by adding: volunteers. Commentary added to report on volunteers. Commentary added to report the average number of hours of training and induction per year per volunteer. Commentary added to report the average number of hours of training per year per volunteer, by gender. Commentary added to provide guidance on which training programs to track.
	LA11	Commentary added to report the number of employees receiving employee training, the type of training, and how the training could benefit employees' future career.
	LA12	Indicator title amended by adding: volunteer and employee category. Commentary added to report on volunteers.
Diversity and Equal Opportunity	**LA13**	Commentary added to highlight the relevance of this Indicator for the sector.
Equal Remuneration for Women and Men	**LA14**	Commentary added to highlight the relevance of this Indicator for the sector.

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EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 HUMAN RIGHTS DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
Policy	DMA	Commentary added to report policy or policies on the protection of freedom of speech and freedom of assembly for all stakeholders throughout the project life cycle.
Organizational Risk Assessment	DMA	Commentary added to identify the opportunities and risks among sponsors, the supply chain, the event workforce and communities.
Impact Assessment	DMA	Commentary added to report on volunteers.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 HUMAN RIGHTS INDICATORS

Aspect	Indicator and Commentary	
Investment and Procurement Practices	HR3	Indicator title amended by adding: volunteers. Commentary added to report on volunteers.
Security Practices	HR6	Indicator title amended by adding: volunteers. Commentary added to report on volunteers.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 SOCIETY DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
	DMA	Inclusivity
Policy	DMA	Commentary added to report on policies related to sector -specific human rights issues.
Training and awareness	DMA	Commentary added to report procedures for training security personnel.
Additional Contextual Information	DMA	Commentary added to report evaluation of key risks and relevant stakeholders. Commentary added to report how inclusivity and accessibility are achieved in addressing and representing these stakeholder groups.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 SOCIETY INDICATORS

Aspect	Indicator and Commentary	
Local Communities	SO1	Commentary added to clarify the meaning of operations for event organizers.
	SO9	Commentary added to include sector-specific impacts on shared resources.
	EO4	Expressions of dissent by type, issue, scale and response.
Corruption	SO2	Commentary added to highlight importance of transparency and integrity in event organizers' actions.
	SO3	Indicator title amended by adding: definition of workforce. Commentary added to highlight the relation between the transparency and integrity of an event and the understanding and involvement of workforce members. Commentary added to include workforce definition and category in the scope of the Indicator. Commentary added to report on anti-doping, anti-bribery and anti-corruption training in sports events. Commentary added to report percentage of workforce who have received training on protection of confidential information.

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Aspect	Indicator and Commentary	
	SO4	Indicator title amended by adding: wrong-doing. Commentary added to highlight the relation between incidents of wrong-doing and the reputation of the event. Commentary added to clarify the definition of workforce. Commentary added to report actions taken to encourage reporting of potential corruption. Commentary added to report actions taken in response to allegations of corruption. Commentary added to report actions taken in response to incidents of wrong-doing throughout the event project cycle.
Inclusivity (new Aspect)	**EO5**	Type and impacts of initiatives to create a socially inclusive event.
	EO6	Type and impacts of initiatives to create an accessible environment.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 PRODUCT RESPONSIBILITY DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
	DMA	Commentary added to explain that in the context of this Supplement, the term 'product' means the event. 'Responsibility' relates to the impacts of events, and their products and services, related to the attendee and participants' event experience.
	DMA	Food and beverage.
Goals and Performance	**DMA**	Commentary added to report whether the event is delivered in accordance with a recognized standard.

EVENT ORGANIZERS SECTOR-SPECIFIC COMMENTARY ON G3.1 PRODUCT RESPONSIBILITY INDICATORS

Aspect	Indicator and Commentary	
Customer Health and Safety	**PR1**	Indicator title amended by adding: wellbeing, number and event. Commentary added to include wellbeing impacts and specific life cycle stages in the context of this Indicator. Commentary added to report on number and percentage of significant events covered by and assessed for compliance.
	PR2	Indicator title amended by adding: wellbeing, number and event. Commentary added to include wellbeing of customers and participants, and to clarify the definition of workforce. Commentary added to include events in the scope of this Indicator. Commentary added to include incidents of non-compliance with anti-doping policies and incidents of hooliganism.
	EO7	Number and type of injuries, fatalities and notifiable incidents for attendees, and other relevant stakeholders.

Aspect	Indicator and Commentary	
Product and Service Labeling	**PR3**	Indicator title amended by adding: the event context and event scale. Commentary added to highlight the importance of communicating the sustainability features of the event. Commentary added to include events in the scope of this Indicator. Commentary added to provide examples of significant product or service categories covered by and assessed for compliance with such procedures.
	PR4	Indicator title amended by adding: event. Commentary added to clarify the scope of the Indicator. Commentary added to include events in the scope of this Indicator.
	PR5	Indicator title amended by adding: the satisfaction of attendees and participants. Commentary added to include the definition of attendees and participants. Commentary added to include key conclusions of surveys about the event, including access to basic services and facilities.
Marketing Communications	**PR6**	Commentary added to provide event context for marketing communications. Commentary added to include outsourced products. Commentary added to include events and their services.
	PR7	This Indicator is Core for the sector.
	PR8	This Indicator is Core for the sector.
	PR9	Indicator title amended by adding: event. Commentary added to include sector-specific issues. Commentary added to include voluntary codes and event context. Commentary added to refer to EN28.
Food and beverage (new Aspect)	**EO8**	Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards.

EVENT ORGANIZERS SECTOR-SPECIFIC NEW SOURCING DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
Sourcing	**DMA**	New Disclosures on Management Approach for Sourcing.

EVENT ORGANIZERS SECTOR-SPECIFIC SOURCING INDICATORS

Aspect	Indicator and Commentary	
Sourcing	**EO9**	Type and sustainability performance of sourcing initiatives.
	EO10	Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

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EVENT ORGANIZERS SECTOR-SPECIFIC NEW LEGACY DISCLOSURE ON MANAGEMENT APPROACH

Aspect	Commentary on DMA	
Hard Legacies	DMA	New Disclosures on Management Approach for Legacy.
Soft Legacies	DMA	New Disclosures on Management Approach for Legacy.

EVENT ORGANIZERS SECTOR-SPECIFIC LEGACY INDICATORS

Aspect	Indicator and Commentary	
Soft Legacies	EO11	Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change, and results achieved.
	EO12	Nature and extent of knowledge transfer of best practice, and lessons learned.
Hard Legacies	EO13	Number, type and impact of physical and technological legacies.

Preface

Sustainable Development and the Transparency Imperative

The goal of sustainable development is to "meet the needs of the present without compromising the ability of future generations to meet their own needs."[1] As key forces in society, organizations of all kinds have an important role to play in achieving this goal.

Yet in this era of unprecedented economic growth, achieving this goal can seem more of an aspiration than a reality. As economies globalize, new opportunities to generate prosperity and quality of life are arising though trade, knowledge-sharing, and access to technology. However, these opportunities are not always available for an ever-increasing human population, and are accompanied by new risks to the stability of the environment. Statistics demonstrating positive improvements in the lives of many people around the world are counter-balanced by alarming information about the state of the environment and the continuing burden of poverty and hunger on millions of people. This contrast creates one of the most pressing dilemmas for the 21st century.

One of the key challenges of sustainable development is that it demands new and innovative choices and ways of thinking. While developments in knowledge and technology are contributing to economic development, they also have the potential to help resolve the risks and threats to the sustainability of our social relations, environment, and economies. New knowledge and innovations in technology, management, and public policy are challenging organizations to make new choices in the way their operations, products, services, and activities impact the earth, people, and economies.

The urgency and magnitude of the risks and threats to our collective sustainability, alongside increasing choice and opportunities, will make transparency about economic, environmental, and social impacts a fundamental component in effective stakeholder relations, investment decisions, and other market relations. To support this expectation, and to communicate clearly and openly about sustainability, a globally shared framework of concepts, consistent language, and metrics is required. It is the Global Reporting Initiative's (GRI) mission to fulfil this need by providing a trusted and credible framework for sustainability reporting that can be used by organizations of any size, sector, or location.

Transparency about the sustainability of organizational activities is of interest to a diverse range of stakeholders, including business, labor, non-governmental organizations, investors, accountancy, and others. This is why GRI has relied on the collaboration of a large network of experts from all of these stakeholder groups in consensus-seeking consultations. These consultations, together with practical experience, have continuously improved the Reporting Framework since GRI's founding in 1997. This multi-stakeholder approach to learning has given the Reporting Framework the widespread credibility it enjoys with a range of stakeholder groups.

[1] World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p.43.

Introductory Section for the Event Organizers Sector

What is the Event Organizers Sector Supplement?

The Event Organizers Sector Supplement is a guidance document that enables event organizers to provide qualitative and quantitative information on their sustainability performance. The Supplement is an amended and expanded version of GRI's Sustainability Reporting Guidelines.

GRI's Reporting Guidelines are often used by companies that manufacture a product. In the event sector, the event is the manufactured product. Therefore, in the Event Organizers Sector Supplement the 'product' is interpreted as an event or, where relevant, as products made or sold by event organizers.

For the majority of the reporting Categories, the event organizer's reporting scope will be its business operations and event operations. For the Product Responsibility Category, the event organizer's reporting scope will be the event only.

The Event Organizers Sector Supplement provides reporting guidance that is suitable for all types and sizes of event. This includes business events (including exhibitions, meetings and conferences), sports events and cultural events (including festivals).

How do you use the Event Organizers Sector Supplement?

This reporting guidance covers the complete project life cycle of an event from bid or tender to planning, execution and, finally, post-event. The Supplement can be used to report before or after the event has taken place. Robust forecasting of the event impacts, and reporting before the event occurs, can provide useful data to influence decision making and ensure optimal event legacy. When reporting, consider whether including a forecast or estimated projection of future impact might be relevant.

The reporting guidance supports event organizers in communicating plans, actual performance and legacies at regular intervals; for example, an initial report on sustainability plans, an interim report on progress, and a final report on the actual event and legacy performance.

Event organizers can use this guidance to report regularly on multiple or one off events. The Supplement covers the reporting organization's event and other activities, including business operations during the planning of the event.

The Event Organizers Sector Supplement can be used by the event organizer or by other bodies involved with the management of the event (including corporate, governmental and non-governmental bodies). The Supplement can also be used as a reference for long-term environmental and socio-economic impact reporting conducted by third parties after the event.

Engaging Stakeholders

The Supplement addresses a range of stakeholder interests, including those of event attendees, participants, workforce, sponsors, governments, NGOs, media communities, and special interest groups.

Actors in the event supply chain (venues, caterers, etc.) will need to contribute data to the event organizer to provide report content. Suppliers who are keen to generate their own reports are able to do so using are able to do so using the GRI Sustainability Reporting Guidelines.

The Event Organizers Sector Supplement investigates accountability for decisions specific to the event sector, such as those associated with:

- Site selection
- Recruiting and training of the event workforce, participants and volunteers
- Sourcing of materials, supplies and services
- Managing impacts on communities, natural environments, and local and global economies associated with the event
- Planning and managing potential legacies
- Accessibility

Why use the Event Organizers Sector Supplement?

The concept of sustainability in the event sector is increasingly important. The development of internationally recognized frameworks such as ISO 20121 and the Event Organizers Sector Supplement provide the sector with guidance on how to report, and manage, sustainability performance.

Stakeholder expectations for transparency and requirements for sustainability disclosure are increasing. Event organizers that report their management approach and the results of their practices can benefit in a number of ways, including:

- Brand enhancement and associated economic benefits
- Financial savings resulting from increased monitoring and evaluation of resource use
- Increased understanding of potential economic, environmental and social impacts
- Ability to benchmark and compare data
- Risk avoidance

GRI's Event Organizers Sector Supplement provides event organizers with an opportunity to communicate their sustainability journey, at the same time as generating economic, environmental and social benefits.

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Glossary

Terms that apply to the sector and which are used throughout the document are listed here. They may be repeated on the pages where they are used. Terms used only once are defined on the relevant page.

- **Attendees:** People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.
- **Accessibility**: Measure of admission, freedom to obtain or approach. In this Supplement, the usability of a product, service, environment or facility by people with the widest range of capabilities, ensuring no barriers (including non-physical barriers) are preventing the product, service, environment or facility from being used equally, safely, confidently, independently and with dignity by everyone.
- **Accessible environment:** An environment with no barriers (including non-physical barriers) preventing it from being used equally, safely, confidently, independently and with dignity by everyone.
- **Baseline**: A measurement or calculation used as a basis for comparison. Usually a measurement taken in the first year of operation, or a projection based on a 'business as usual' forecast.
- **Business as usual**: An unchanged operating scenario. In this Supplement, where a previous event does not exist or previous events' impacts have not been measured, then a business as usual approach, which calculates projected impacts if sustainability initiatives were not introduced, can be taken. For example, projected energy consumption before conservation measures are in place is 'business as usual'. This gives a projected baseline to measure reduction at the planning stage and compare actual event impacts.
- **Customer**: Purchaser or user of goods or services. In this Supplement, customer may refer to attendees and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer.
- **Customer wellbeing:** Customer satisfaction and happiness. In this Supplement, customer wellbeing includes, but goes beyond, health and safety.
- **Employee:** An individual who is, according to national law or practices, recognized as earning a wage or salary as an employee of the reporting organization, including seconded staff.
- **Employee turnover:** Ratio of the number of employees and volunteers who need to be replaced (due to leaving the organization voluntarily or due to dismissal, retirement or death in service) to the average number of employees and volunteers. In this Supplement, this includes employees and volunteers, full-time and part-time employees, freelancers and contracted staff.
- **Event sector**: The industry around staging events, including business, cultural and sports events, and meetings and conventions.
- **Event life cycle**: The stages that characterize the course of existence of a product or service. In this Supplement, life cycle signifies event planning, bidding, convening, dissolution and legacy.
- **Event location:** Indoor or outdoor site that includes both the event venue and the surrounding areas.
- **Event environment:** The setting in which an event takes place. In this Supplement, event environment refers to primary event sites, offsite and satellite events, and any other relevant areas of service activity, including amenities (such as food, sanitation and accommodation) and transportation to the event.
- **Inclusivity:** The principle of not excluding participants and a fundamental principle of sustainable development which, if adopted, will support the event organizer in delivering an inclusive event. In this Supplement, refers to the accessibility of an event, including physical access, affordability, access to awareness of the event through public media, the accessibility of event content, and access to benefits from the event for all key stakeholders, including those who may otherwise be unable to participate.

- **Inclusive event:** An event that enables stakeholders to:
  i. freely express who they are, their own opinions and points of view;
  ii. fully participate in the event equally, safely, confidently, independently, and with dignity regardless of race, age, gender, color, religion, sexual orientation, culture, national origin, income, or disability (mental, intellectual, sensorial and physical); and
  iii. feel safe from abuse, harassment or unfair criticism.
- **Legacy:** Outcomes that endure beyond the event. In this Supplement, refers to event outputs or outcomes, and includes the enduring physical, economic, social and environmental impacts of an event or events. Legacy also includes new capacities acquired as a consequence of events, such as new knowledge, training, standards, best practices, skills, organizations, systems, relationships, partnerships and innovations.
- **Media**: Press, broadcast, web and social media communications.
- **Operations:** Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.
- **Participants:** People involved and contributing to the content of the event. In this Supplement, includes athletes, performers, speakers, exhibitors, contestants or others who play a visible role in an event.
- **Reclaimed**: Recovered substances in a pure or usable form from refuse and discarded articles.
- **Repurposed**: To reuse differently. In this Supplement, an event location that is to be reused for a different purpose, on a long-term basis; or to alter an event site to make it suited to a different purpose.
- **Sourcing:** Procurement practices to find, evaluate, engage and procure suppliers of goods and services.
- **Supply chain**: The sequence of activities or parties that provide products or services to an organization. In this Supplement, supply chain includes purchased products and services, value in kind, and donations. Parties may include suppliers, contractors and sponsors.
- **Supplier**: External party from whom products or services are obtained or with whom contracts are concluded for the provision of goods and services. In this Supplement, the term supplier includes contractors and sub-contractors, manufacturers, wholesalers and service providers.
- **Training or induction:** The act of teaching a particular skill or type of behavior. In this Supplement, training and induction can include technical teaching and social integration or team building.
- **Value chain:** The entire process and activities of an organization that lead to a final product or service.
- **Value creation:** Additional or increased benefit delivered by an organization's activities, including brand value and employee satisfaction, among others.
- **Volunteer**: An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.
- **Workforce:** The total number of persons working for the reporting organization at the end of the reporting period. In this Supplement, workforce includes paid employees, volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers.
- **Wrongdoing**: Violations of standards of behavior. In this Supplement, wrong-doing includes acts that are corrupt, illegal, dishonest or inappropriate.

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Overview of Sustainability Reporting

The Purpose of a Sustainability Report

Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. 'Sustainability reporting' is a broad term considered synonymous with others used to describe reporting on economic, environmental, and social impacts (e.g., triple bottom line, corporate responsibility reporting, etc.).

A sustainability report should provide a balanced and reasonable representation of the sustainability performance of a reporting organization – including both positive and negative contributions.

Sustainability reports based on the GRI Reporting Framework disclose outcomes and results that occurred within the reporting period in the context of the organization's commitments, strategy, and management approach. Reports can be used for the following purposes, among others:

- **Benchmarking** and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives;
- **Demonstrating** how the organization influences and is influenced by expectations about sustainable development; and
- **Comparing** performance within an organization and between different organizations over time.

Orientation to the GRI Reporting Framework

All GRI Reporting Framework documents are developed using a process that seeks consensus through dialogue between stakeholders from business, the investor community, labor, civil society, accounting, academia, and others. All Reporting Framework documents are subject to testing and continuous improvement.

The GRI Reporting Framework is intended to serve as a generally accepted framework for reporting on an organization's economic, environmental, and social performance. It is designed for use by organizations of any size, sector, or location. It takes into account the practical considerations faced by a diverse range of organizations – from small enterprises to those with extensive and geographically dispersed operations. The GRI Reporting Framework contains general and sector-specific content that has been agreed by a wide range of stakeholders around the world to be generally applicable for reporting an organization's sustainability performance.

The Sustainability Reporting Guidelines (the Guidelines) consist of Principles for defining report content and ensuring the quality of reported information. It also includes Standard Disclosures made up of Performance Indicators and other disclosure items, as well as guidance on specific technical topics in reporting.

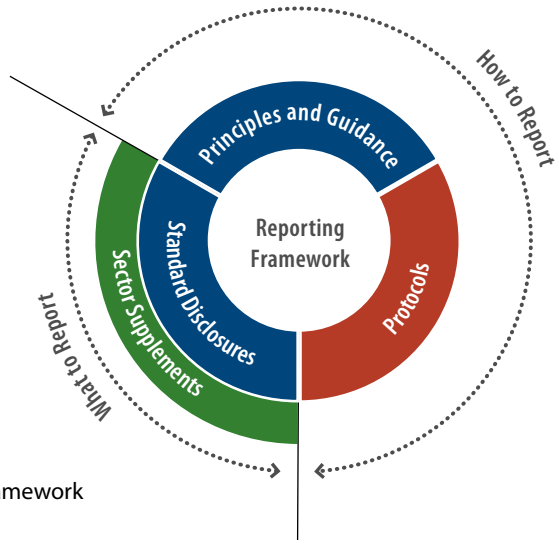

Figure 1: The GRI Reporting Framework

Indicator Protocols exist for each of the Performance Indicators contained in the Guidelines. These Protocols provide definitions, compilation guidance, and other information to assist report preparers and to ensure consistency in the interpretation of the Performance Indicators. Users of the Guidelines should also use the Indicator Protocols.

Sector Supplements complement the Guidelines with interpretations and guidance on how to apply the Guidelines in a given sector, and include sector-specific Performance Indicators. Applicable Sector Supplements should be used in addition to the Guidelines rather than in place of the Guidelines.

Technical Protocols are created to provide guidance on issues in reporting, such as setting the report boundary. They are designed to be used in conjunction with the Guidelines and Sector Supplements and cover issues that face most organizations during the reporting process.

Orientation to the GRI Guidelines

The Sustainability Reporting Guidelines consist of Reporting Principles, Reporting Guidance, and Standard Disclosures (including Performance Indicators). These elements are considered to be of equal in weight and importance.

Part 1 – Reporting Principles and Guidance

Three main elements of the reporting process are described in Part 1. To help determine what to report on, this section covers the Reporting Principles of materiality, stakeholder inclusiveness, sustainability context, and completeness, along with a brief set of tests for each Principle. Application of these Principles with the Standard Disclosures determines the topics and Indicators to be reported. This is followed by Principles of balance, comparability, accuracy, timeliness, reliability, and clarity, along with tests that can be used to help achieve the appropriate quality of the reported information. This section concludes with guidance for reporting organizations on how to define the range of entities represented by the report (also called the 'Report Boundary').

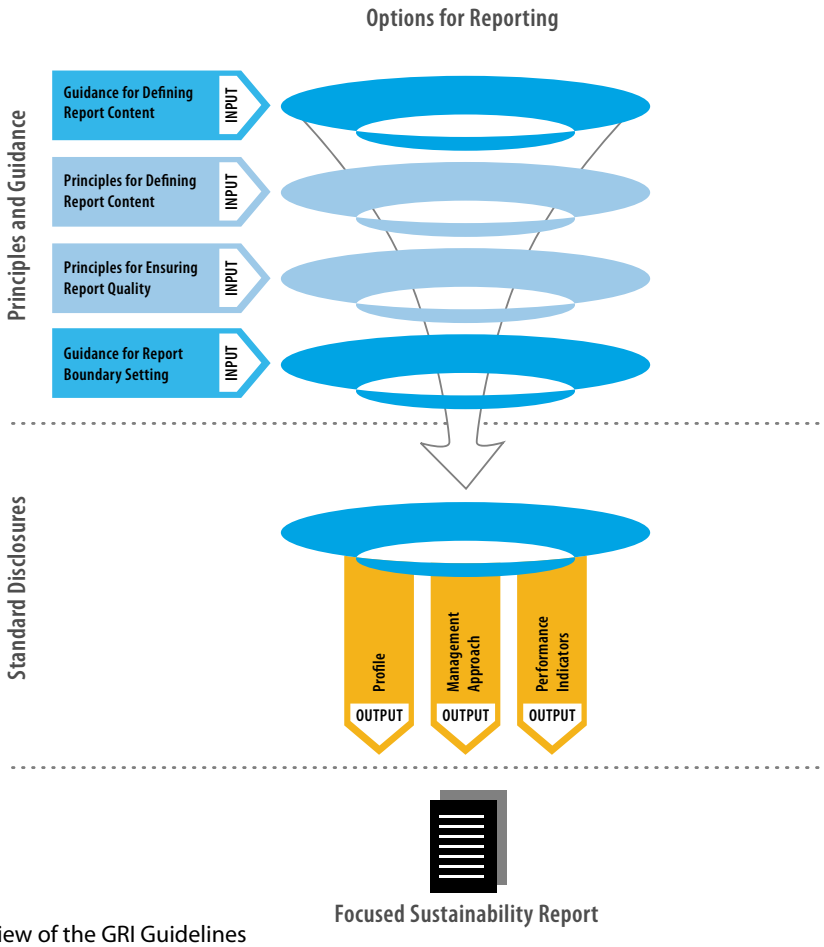

Figure 2: Overview of the GRI Guidelines

Part 2 – Standard Disclosures

Part 2 contains the Standard Disclosures that should be included in sustainability reports. The Guidelines identify information that is relevant and material to most organizations and of interest to most stakeholders for reporting the three types of Standard Disclosures:

- **Strategy and Profile:** Disclosures that set the overall context for understanding organizational performance such as its strategy, profile, and governance.
- **Management Approach:** Disclosures that cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area.
- **Performance Indicators:** Indicators that elicit comparable information on the economic, environmental, and social performance of the organization.

Applying the Guidelines

Getting Started

All organizations (private, public, or non-profit) are encouraged to report against the Guidelines whether they are beginners or experienced reporters, and regardless of their size, sector, or location. Reporting can take various forms, including web or print, stand alone or combined with annual or financial reports.

The first step is to determine report content. Guidance for this is provided in Part 1. Some organizations may choose to introduce reporting against the full GRI Reporting Framework from the outset, while others may want to start with the most feasible and practical topics first and phase in reporting on other topics over time. All reporting organizations should describe the scope of their reporting and are encouraged to indicate their plans for expanding their reporting over time.

GRI Application Levels

Upon finalization of their report, preparers should declare the level to which they have applied the GRI Reporting Framework via the "GRI Application Levels" system. This system aims to provide:

- **Report readers** with clarity about the extent to which the GRI Guidelines and other Reporting Framework elements have been applied in the preparation of a report.
- **Report preparers** with a vision or path for incrementally expanding application of the GRI Reporting Framework over time.

Declaring an Application Level results in a clear communication about which elements of the GRI Reporting Framework have been applied in the preparation of a report. To meet the needs of new beginners, advanced reporters, and those somewhere in between, there are three levels in the system. They are titled C, B, and A, The reporting criteria found in each level reflects an increasing application or coverage of the GRI Reporting Framework. An organization can self-declare a "plus" (+) at each level (ex., C+, B+, A+) if they have utilized external assurance.[2]

An organization self-declares a reporting level based on its own assessment of its report content against the criteria in the GRI Application Levels.

[2] See the assurance section under General Reporting Notes for more information on options for assurance.

In addition to the self declaration, reporting organizations can choose one or both of the following options:

- Have an assurance provider offer an opinion on the self-declaration.
- Request that the GRI check the self-declaration.

For more information on Application Levels, and the complete criteria, see the GRI Applications Level information pack available as an insert to this document, or found online at www.globalreporting.org.

Request for notification of use

Organizations that have used the Guidelines and/or other elements of the GRI Reporting Framework as the basis for their report are requested to notify the Global Reporting Initiative upon its release. While notifying GRI, organizations can choose any or all of the following options:

- Simply notify the GRI of the report and provide hard and/or soft copy
- Register their report in GRI's online database of reports
- Request GRI check their self-declared Application Level.

Maximizing Report Value

Sustainability reporting is a living process and tool, and does not begin or end with a printed or online publication. Reporting should fit into a broader process for setting organizational strategy, implementing action plans, and assessing outcomes. Reporting enables a robust assessment of the organization's performance, and can support continuous improvement in performance over time. It also serves as a tool for engaging with stakeholders and securing useful input to organizational processes.

Part 1: Defining Report Content, Quality, and Boundary

This section provides Reporting Principles and Reporting Guidance regarding defining report content, ensuring the quality of reported information, and setting the Report Boundary.

Reporting Guidance describes actions that can be taken, or options that the reporting organization can consider when making decisions on what to report on, and generally helps interpret or govern the use of the GRI Reporting Framework. Guidance is provided for defining report content and setting report Boundary.

Reporting Principles describe the outcomes a report should achieve and guide decisions throughout the reporting process, such as selecting which topics and Indicators to report on and how to report on them. Each of the Principles consists of a definition, an explanation, and a set of tests for the reporting organization to assess its use of the Principles. The tests are intended to serve as tools for self-diagnosis, but not as specific disclosures to report against. Tests can, however, serve as a reference for explaining decisions about the application of the Principles

Together, the Principles are intended to help achieve transparency – a value and a goal that underlies all aspects of sustainability reporting. Transparency can be defined as the complete disclosure of information on the topics and Indicators required to reflect impacts and enable stakeholders to make decisions, and the processes, procedures, and assumptions used to prepare those disclosures. The Principles themselves are organized into two groups:

- Principles for determining the topics and Indicators on which the organization should report; and
- Principles for ensuring the quality and appropriate presentation of reported information.

The Principles have been grouped in this way to help clarify their role and function, but this does not impose a rigid restriction on their use. Each Principle can support a range of decisions, and may prove useful in considering questions beyond just defining report content or ensuring the quality of reported information.

1.1 Defining Report Content

In order to ensure a balanced and reasonable presentation of the organization's performance, a determination must be made about what content the report should cover. This determination should be made by considering both the organization's purpose and experience, and the reasonable expectations and interests of the organization's stakeholders. Both are important reference points when deciding what to include in the report.

Reporting Guidance for Defining Content

The following approach governs the use of the GRI Reporting Framework in preparing sustainability reports. More detailed guidance on defining content can be found in the Technical Protocol – Applying the Report Content Principles.

- Identify the topics and related Indicators that are relevant, and therefore might be appropriate to report, by undergoing an iterative process using the Principles of materiality, stakeholder inclusiveness, sustainability context, and guidance on setting the Report Boundary.
- When identifying topics, consider the relevance of all Indicator Aspects identified in the GRI Guidelines and applicable Sector Supplements. Also consider other topics, if any, that are relevant to report.
- From the set of relevant topics and Indicators identified, use the tests listed for each Principle to assess which topics and Indicators are material, and therefore should be reported[3].
- Use the Principles to prioritize selected topics and decide which will be emphasized.
- The specific methods or processes used for assessing materiality should:
  - Differ for, and can be defined by, each organization;
  - Always take into account the guidance and tests found in the GRI Reporting Principles; and
  - Be disclosed.

In applying this approach:

- Differentiate between Core and Additional Indicators. All Indicators have been developed through GRI's multi-stakeholder processes, and those designated as Core are generally applicable Indicators and are assumed to be material for most organizations. An organization should report on these unless they are deemed not material on the basis of the Reporting Principles. Additional Indicators may also be determined to be material.
- The Indicators in final versions of Sector Supplements are considered to be Core Indicators, and should be applied using the same approach as the Core Indicators found in the Guidelines.
- All other information (e.g., company specific Indicators) included in the report should be subject to the same Reporting Principles and have the same technical rigor as GRI Standard Disclosures.
- Confirm that the information to be reported and the Report Boundary are appropriate by applying the Principle of completeness.

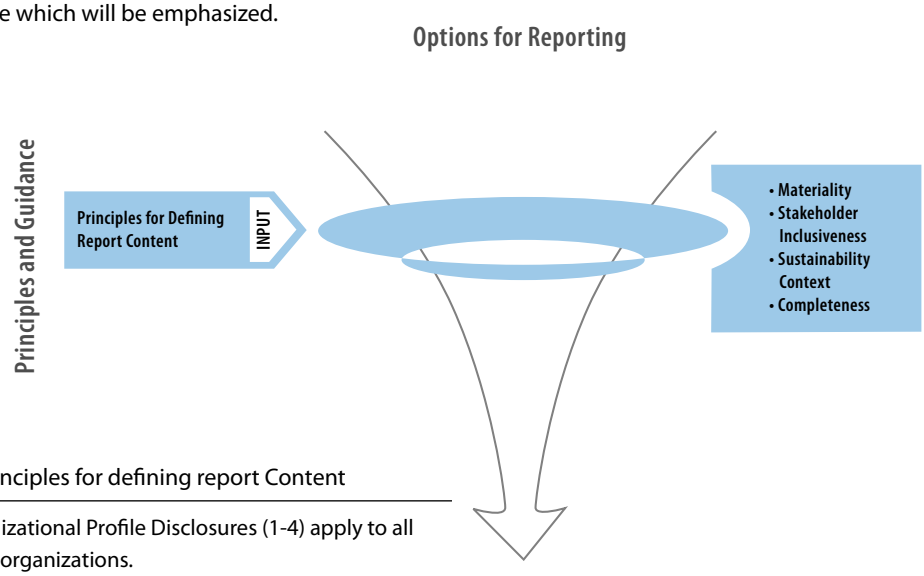

Figure 3: Principles for defining report Content

[3] GRI Organizational Profile Disclosures (1-4) apply to all reporting organizations.

Reporting Principles for Defining Content

Each of the Reporting Principles consists of a definition, an explanation, and a set of tests to guide the use of the Principles. The tests are intended to serve as tools for self-diagnosis, but not as specific Disclosure items to report against. The Principles should be used together with the guidance on defining content.

MATERIALITY

Definition: The information in a report should cover topics and Indicators that:

- reflect the organization's significant economic, environmental, and social impacts or that
- would substantively influence the assessments and decisions of stakeholders.

Explanation: Organizations are faced with a wide range of topics on which it could report. Relevant topics and Indicators are those that may reasonably be considered important for reflecting the organization's economic, environmental, and social impacts, or influencing the decisions of stakeholders, and, therefore, potentially merit inclusion in the report. Materiality is the threshold at which topics or Indicators become sufficiently important that they should be reported. Beyond this threshold, not all material topics will be of equal importance and the emphasis within a report should reflect the relative priority of these material topics and Indicators.

In financial reporting, materiality is commonly thought of as a threshold for influencing the economic decisions of those using an organization's financial statements, investors in particular. The concept of a threshold is also important in sustainability reporting, but it is concerned with a wider range of impacts and stakeholders. Materiality for sustainability reporting is not limited only to those sustainability topics that have a significant financial impact on the organization. Determining materiality for a sustainability report also includes considering economic, environmental, and social impacts that cross a threshold in affecting the ability to meet the needs of the present without compromising the needs of future generations.[4] These material topics will often have a significant financial impact in the near-term or long-term on an organization. They will therefore also be relevant for stakeholders who focus strictly on the financial condition of an organization.

A combination of internal and external factors should be used to determine whether information is material, including factors such as the organization's overall mission and competitive strategy, concerns expressed directly by stakeholders, broader social expectations, and the organization's influence on upstream (e.g., supply chain) and downstream (e.g., customers) entities. Assessments of materiality should also take into account the basic expectations expressed in the international standards and agreements with which the organization is expected to comply.

These internal and external factors should be considered when evaluating the importance of information for reflecting significant economic, environmental, and social impacts, or stakeholder decision making.[5] A range of established methodologies can be used to assess the significance of impacts. In general, 'significant impacts' refer to those that are a subject of established concern for expert communities, or that have been identified using established tools such as impact assessment methodologies or life cycle assessments. Impacts that are considered important enough to require active management or engagement by the organization can likely be considered to be significant.

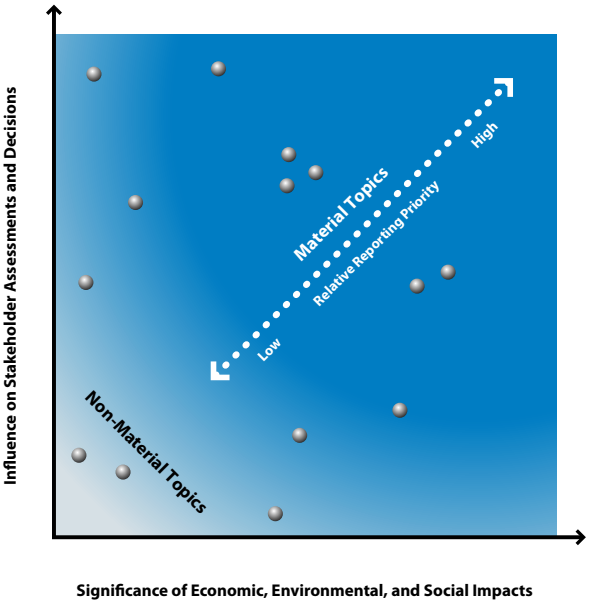

Figure 4: Defining Materiality

[4] World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p. 43.

[5] See the principle of stakeholder inclusion for a discussion of stakeholders.

The report should emphasize information on performance regarding the most material topics. Other relevant topics can be included, but should be given less prominence in the report. The process by which the relative priority of topics was determined should be explained.

In addition to guiding the selection of topics to report, the Materiality Principle also applies to the use of Performance Indicators. When disclosing performance data, there are varying degrees of comprehensiveness and detail that could be provided in a report. In some cases, GRI guidance exists on the level of detail generally considered appropriate for a specific Indicator. Overall, decisions on how to report data should be guided by the importance of the information for assessing the performance of the organization, and facilitating appropriate comparisons.

Reporting on material topics may involve disclosing information used by external stakeholders that differs from the information used internally for day-to-day management purposes. However, such information does indeed belong in a report, where it can inform assessments or decision-making by stakeholders, or support engagement with stakeholders that can result in actions that would significantly influence performance or address key topics of stakeholder concern.

Tests

In defining material topics, take into account the following:

☑ Reasonably estimable sustainability impacts, risks, or opportunities (e.g., global warming, HIV-AIDS, poverty) identified through sound investigation by people with recognized expertise, or by expert bodies with recognized credentials in the field.

Significance to Stakeholders, including:

☑ Main sustainability interests/topics and Indicators raised by stakeholders (e.g., vulnerable groups within local communities, civil society).

☑ The main topics and future challenges for the sector reported by peers and competitors.

☑ Relevant laws, regulations, international agreements, or voluntary agreements with strategic significance to the organization and its stakeholders.

Significance to the Organization, including:

☑ Key organizational values, policies, strategies, operational management systems, goals, and targets.

☑ The interests/expectations of stakeholders specifically invested in the success of the organization (e.g., employees, shareholders, and suppliers).

☑ Significant risks to the organization.

☑ Critical factors for enabling organizational success.

☑ The core competencies of the organization and the manner in which they can or could contribute to sustainable development.

Prioritizing

☑ The report prioritizes material topics and Indicators.

STAKEHOLDER INCLUSIVENESS

Definition: The reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests.

Explanation: Stakeholders are defined as entities or individuals that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Stakeholders can include those who are invested in the organization (e.g., employees, shareholders, suppliers) as well as those who have other relationships to the organization (e.g., vulnerable groups within local communities, civil society).

The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of a report, such as the scope, boundary, application of Indicators, and assurance approach. However, not all of an organization's stakeholders will use the report. This presents challenges in balancing the specific interests/ expectations of stakeholders who can reasonably be expected to use the report with broader expectations of accountability to all stakeholders.

For some decisions, such as the report scope or boundary of a report, the reasonable expectations and interests of a wide range of stakeholder will need to be considered. There may be, for example, stakeholders who are unable to articulate their views on a report and whose concerns are presented by proxies. There may also be stakeholders who choose not to express views on reports because they rely on different means of communication and engagement. The reasonable expectations and interests of these stakeholders should still be acknowledged in decisions about the content of the report. However, other decisions, such as the level of detail required to be useful to stakeholders, or expectations of different stakeholders about what is required to achieve clarity, may require greater emphasis on those who can reasonably be expected to use the report. It is important to document the processes and approach taken in making these decisions.

Stakeholder engagement processes can serve as tools for understanding the reasonable expectations and interests of stakeholders. Organizations typically initiate different types of stakeholder engagement as part of their regular activities, which can provide useful inputs for decisions on reporting. These may include, for example, stakeholder engagement for the purpose of compliance with internationally-agreed standards, or informing ongoing organizational/ business processes. In addition, stakeholder engagement may also be implemented specifically to inform the report preparation process. Organizations can also use other means such as the media, the scientific community, or collaborative activities with peers and stakeholders. These means can help the organization better understand stakeholders' reasonable expectations and interests.

For a report to be assurable, the process of stakeholder engagement should be documented. When stakeholder engagement processes are used for reporting purposes, they should be based on systematic or generally-accepted approaches, methodologies, or principles. The overall approach should be sufficiently effective to ensure that stakeholders' information needs are properly understood. The reporting organization should document its approach for defining which stakeholders it engaged with, how and when it engaged with them, and how engagement has influenced the report content and the organization's sustainability activities. These processes should be capable of identifying direct input from stakeholders as well as legitimately established societal expectations. An organization may encounter conflicting views or differing expectations among its stakeholders, and will need to be able to explain how it balanced these in reaching its reporting decisions.

Failure to identify and engage with stakeholders is likely to result in reports that are not suitable, and therefore not fully credible, to all stakeholders. In contrast, systematic stakeholder engagement enhances stakeholder receptivity and the usefulness of the report. Executed properly, it is likely to result in ongoing learning within the organization and by external parties, as well as increase accountability to a range of stakeholders. Accountability strengthens trust between the reporting organization and its stakeholders. Trust, in turn, fortifies report credibility.

Tests:

- ☑ The organization can describe the stakeholders to whom it considers itself accountable.
- ☑ The report content draws upon the outcomes of stakeholder engagement processes used by the organization in its ongoing activities, and as required by the legal and institutional framework in which it operates.
- ☑ The report content draws upon the outcomes of any stakeholder engagement processes undertaken specifically for the report.
- ☑ The stakeholder engagement processes that inform decisions about the report are consistent with the scope and boundary of the report.

SUSTAINABILITY CONTEXT

Definition: The report should present the organization's performance in the wider context of sustainability.

Explanation: Information on performance should be placed in context. The underlying question of sustainability reporting is how an organization contributes, or aims to contribute in the future, to the improvement or deterioration of economic, environmental, and social conditions, developments, and trends at the local, regional, or global level. Reporting only on trends in individual performance (or the efficiency of the organization) will fail to respond to this underlying question. Reports should therefore seek to present performance in relation to broader concepts of sustainability. This will involve discussing the performance of the organization in the context of the limits and demands placed on environmental or social resources at the sectoral, local, regional, or global level. For example, this could mean that in addition to reporting on trends in eco-efficiency, an organization might also present its absolute pollution loading in relation to the capacity of the regional ecosystem to absorb the pollutant.

This concept is often most clearly articulated in the environmental arena in terms of global limits on resource use and pollution levels. However, it can also be relevant with respect to social and economic objectives such as national or international socio-economic and sustainable development goals. For example, an organization could report on employee wages and social benefit levels in relation to nation-wide minimum and median income levels, and the capacity of social safety nets to absorb those in poverty or those living close to the poverty line. Organizations operating in a diverse range of locations, sizes, and sectors will need to consider how to best frame their overall organizational performance in the broader context of sustainability. This may require distinguishing between topics or factors that drive global impacts (such as climate change) and those that have more regional or local impacts (such as community development). When reporting on topics that have positive or negative local impacts, it is important to provide insight into how the organization affects communities in different locations. Similarly, distinctions might need to be made between trends or patterns of impacts across the range of operations versus contextualizing performance location by location.

The organization's own sustainability and business strategy provides the context in which to discuss

performance. The relationship between sustainability and organizational strategy should be made clear, as should the context within which performance is reported.

Tests:

- ☑ The organization presents its understanding of sustainable development and draws on objective and available information as well as measures of sustainable development for the topics covered in the report.
- ☑ The organization presents its performance with reference to broader sustainable development conditions and goals, as reflected in recognized sectoral, local, regional, and/or global publications.
- ☑ The organization presents its performance in a manner that attempts to communicate the magnitude of its impact and contribution in appropriate geographical contexts.
- ☑ The report describes how sustainability topics relate to long-term organizational strategy, risks, and opportunities, including supply-chain topics.

COMPLETENESS

Definition: Coverage of the material topics and Indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.

Explanation: Completeness primarily encompasses the dimensions of scope, boundary, and time. The concept of completeness can also be used to refer to practices in information collection (for example, ensuring that compiled data includes results from all sites within the Report Boundary) and whether the presentation of information is reasonable and appropriate. These topics are related to report quality, and are addressed in greater detail under the Principles of accuracy and balance later in Part 1.

Scope refers to the range of sustainability topics covered in a report. The sum of the topics and Indicators reported should be sufficient to reflect significant economic, environmental, and social impacts. It should also enable stakeholders to assess the organization's performance. In determining whether the information in the report is sufficient, the organization should consider both the results of stakeholder engagement processes and broad-based societal expectations that may not have surfaced directly through stakeholder engagement processes.

'Boundary' refers to the range of entities (e.g., subsidiaries, joint ventures, sub-contractors, etc.) whose performance is represented by the report. In setting the boundary for its report, an organization must consider the range of entities over which it exercises control (often referred to as the 'organizational boundary', and usually linked to definitions used in financial reporting) and over which it exercises influence (often called the 'operational boundary'). In assessing influence, the organization will need to consider its ability to influence entities upstream (e.g., in its supply chain) as well as entities downstream (e.g., distributors and users of its products and services). The boundary may vary based on the specific Aspect or type of information being reported.

'Time' refers to the need for the selected information to be complete for the time period specified by the report. As far as practicable, activities, events, and impacts should be presented for the reporting period in which they occur. This includes reporting on activities that produce minimal short-term impact, but which have

a significant and reasonably foreseeable cumulative effect that may become unavoidable or irreversible in the longer term (e.g., bio-accumulative or persistent pollutants). In making estimates of future impacts (both positive and negative), the reported information should be based on well-reasoned estimates that reflect the likely size, nature, and scope of impacts. Although such estimates are by nature subject to uncertainty, they can provide useful information for decision-making as long as the basis for estimates is clearly disclosed and the limitations of the estimates are clearly acknowledged. Disclosing the nature and likelihood of such impacts, even if they may only materialize in the future, is consistent with the goal of providing a balanced and reasonable representation of the organization's economic, environmental, and social performance.

Tests:

☑ The report was developed taking into account the entire chain of entities upstream and downstream, and covers and prioritizes all information that should reasonably be considered material on the basis of the principles of materiality, sustainability context, and stakeholder inclusiveness.

☑ The report includes all entities that meet the criteria of being subject to control or significant influence of the reporting organization unless otherwise declared.

☑ The information in the report includes all significant actions or events in the reporting period, and reasonable estimates of significant future impacts of past events when those impacts are reasonably foreseeable and may become unavoidable or irreversible.

☑ The report does not omit relevant information that would influence or inform stakeholder assessments or decisions, or that would reflect significant economic, environmental, and social impacts.

1.2 Reporting Principles for Defining Quality

This section contains Principles that guide choices on ensuring the quality of reported information, including its proper presentation. Decisions related to the process of preparing information in a report should be consistent with these Principles. All of these Principles are fundamental for effective transparency. The quality of information enables stakeholders to make sound and reasonable assessments of performance, and take appropriate action.

Reporting Principles for Defining Quality

BALANCE

Definition: The report should reflect positive and negative aspects of the organization's performance to enable a reasoned assessment of overall performance.

Explanation: The overall presentation of the report's content should provide an unbiased picture of the reporting organization's performance. The report should avoid selections, omissions, or presentation formats that are reasonably likely to unduly or inappropriately influence a decision or judgment by the report reader. The report should include both favorable and unfavorable results, as well as topics that can influence the decisions of stakeholders in proportion to their materiality. Reports should clearly distinguish between factual presentation and the reporting organization's interpretation of information.

Tests:

☑ The report discloses both favorable and unfavorable results and topics.

☑ The information in the report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.

☑ The emphasis on the various topics in the report is proportionate to their relative materiality.

COMPARABILITY

Definition: Issues and information should be selected, compiled, and reported consistently. Reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and could support analysis relative to other organizations.

Explanation: Comparability is necessary for evaluating performance. Stakeholders using the report should be able to compare information reported on economic, environmental, and social performance against the organization's past performance, its objectives, and, to the degree possible, against the performance of other organizations. Consistency in reporting allows internal and external parties to benchmark performance and assess progress as part of rating activities, investment decisions, advocacy programs, and other activities. Comparisons between organizations require sensitivity to factors such as differences in organizational size, geographic influences, and other considerations that may affect the relative performance of an organization. Where necessary, report preparers should consider providing context that will help report users understand the factors that may contribute to differences in performance between organizations.

Maintaining consistency with the methods used to calculate data, with the layout of the report, and with explaining the methods and assumptions used to prepare information, all facilitates comparability over time. As the relative importance of topics to a given organization and its stakeholders change over time, the content of reports will also evolve. However, within the confines of the Principle of Materiality, organizations should aim for consistency in their reports over time. An organization should include total numbers (i.e., absolute data such as tons of waste) as well as ratios (i.e., normalized data such as waste per unit of production) to enable analytical comparisons.

When changes occur with the boundary, scope, length of the reporting period, or content (including the design, definitions, and use of any Indicators in the report), reporting organizations should, whenever practicable, restate current disclosures alongside historical data (or vice versa). This ensures that information and comparisons are both reliable and meaningful over time. Where such restatements are not provided, the report should explain the reasons and implications for interpreting current disclosures.

Tests:

- ☑ The report and the information contained within it can be compared on a year-to-year basis.
- ☑ The organization's performance can be compared with appropriate benchmarks.
- ☑ Any significant variation between reporting periods in the boundary, scope, length of reporting period, or information covered in the report can be identified and explained.

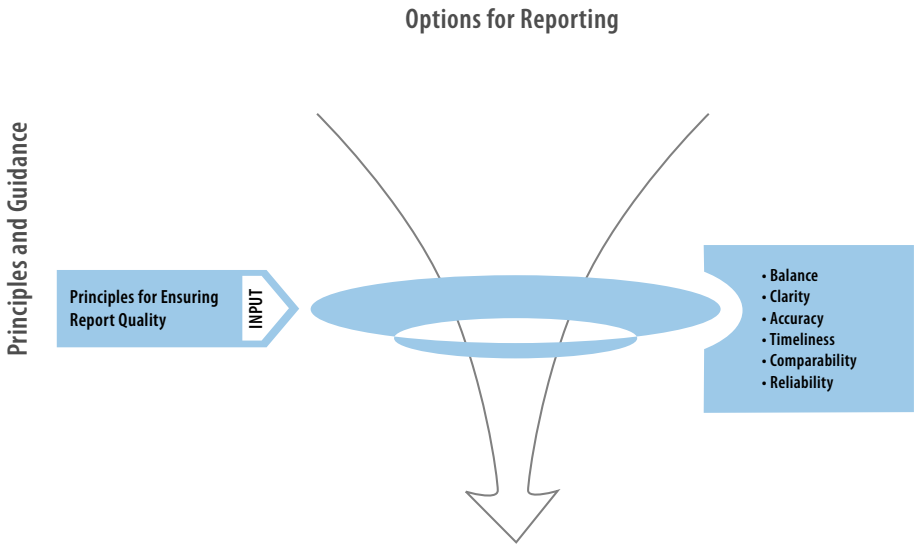

Figure 5: Principles for Ensuring Report Quality

☑ Where they are available, the report utilizes generally accepted protocols for compiling, measuring, and presenting information, including the GRI Technical Protocols for Indicators contained in the Guidelines.

☑ The report uses GRI Sector Supplements, where available.

ACCURACY

Definition: The reported information should be sufficiently accurate and detailed for stakeholders to assess the reporting organization's performance.

Explanation: Responses to economic, environmental, and social topics and Indicators can be expressed in many different ways, ranging from qualitative responses to detailed quantitative measurements. The characteristics that determine accuracy vary according to the nature of the information and the user of the information. For example, the accuracy of qualitative information is largely determined by the degree of clarity, detail, and balance in presentation within the appropriate Report Boundary. The accuracy of quantitative information, on the other hand, may depend on the specific methods used to gather, compile, and analyze data. The specific threshold of accuracy that is necessary will depend partly on the intended use of the information. Certain decisions will require higher levels of accuracy in reported information than others.

Tests:

☑ The report indicates the data that has been measured.

☑ The data measurement techniques and bases for calculations are adequately described, and can be replicated with similar results.

☑ The margin of error for quantitative data is not sufficient to substantially influence the ability of stakeholders to reach appropriate and informed conclusions on performance.

☑ The report indicates which data has been estimated and the underlying assumptions and techniques used to produce the estimates, or where that information can be found.

☑ The qualitative statements in the report are valid on the basis of other reported information and other available evidence.

TIMELINESS

Definition: Reporting occurs on a regular schedule and information is available in time for stakeholders to make informed decisions.

Explanation: The usefulness of information is closely tied to whether the timing of its disclosure to stakeholders enables them to effectively integrate it into their decision-making. The timing of release refers both to the regularity of reporting as well as its proximity to the actual events described in the report.

Although a constant flow of information is desirable for meeting certain purposes, reporting organizations should commit to regularly providing a consolidated disclosure of their economic, environmental, and social performance at a single point in time. Consistency in the frequency of reporting and the length of reporting periods is also necessary to ensure comparability of information over time and accessibility of the report to stakeholders. It can be of value for stakeholders if the schedules for sustainability reporting and financial reporting are aligned. The organization should balance the need to provide information in a timely manner with the importance of ensuring that the information is reliable.

Tests:

- ☑ Information in the report has been disclosed while it is recent relative to the reporting period.
- ☑ The collection and publication of key performance information is aligned with the sustainability reporting schedule.
- ☑ The information in the report (including web-based reports) clearly indicates the time period to which it relates, when it will be updated, and when the last updates were made.

CLARITY

Definition: Information should be made available in a manner that is understandable and accessible to stakeholders using the report.

Explanation: The report should present information in a way that is understandable, accessible, and usable by the organization's range of stakeholders (whether in print form or through other channels). A stakeholder should be able to find desired information without unreasonable effort. Information should be presented in a manner that is comprehensible to stakeholders who have a reasonable understanding of the organization and its activities. Graphics and consolidated data tables can help make the information in the report accessible and understandable. The level of aggregation of information can also affect the clarity of a report if it is either significantly more or less detailed than stakeholders expect.

Tests:

- ☑ The report contains the level of information required by stakeholders, but avoids excessive and unnecessary detail.
- ☑ Stakeholders can find the specific information they want without unreasonable effort through tables of contents, maps, links, or other aids.
- ☑ The report avoids technical terms, acronyms, jargon, or other content likely to be unfamiliar to stakeholders, and should include explanations (where necessary) in the relevant section or in a glossary.
- ☑ The data and information in the report is available to stakeholders, including those with particular accessibility needs (e.g., differing abilities, language, or technology).

RELIABILITY

Definition: Information and processes used in the preparation of a report should be gathered, recorded, compiled, analyzed, and disclosed in a way that could be subject to examination and that establishes the quality and materiality of the information.

Explanation: Stakeholders should have confidence that a report could be checked to establish the veracity of its contents and the extent to which it has appropriately applied Reporting Principles. The information and data included in a report should be supported by internal controls or documentation that could be reviewed by individuals other than those who prepared the report. Disclosures about performance that are not substantiated by evidence should not appear in a sustainability report unless they represent material information, and the report provides unambiguous explanations of any uncertainties associated with the information. The decision-making processes underlying a report should be documented in a manner that allows the basis of key decisions (such as processes for determining the report content and boundary or stakeholder engagement) to be examined. In designing information systems, reporting organizations should anticipate that the systems could be examined as part of an external assurance process.

Tests:

☑ The scope and extent of external assurance is identified.

☑ The original source of the information in the report can be identified by the organization.

☑ Reliable evidence to support assumptions or complex calculations can be identified by the organization.

☑ Representation is available from the original data or information owners, attesting to its accuracy within acceptable margins of error.

1.3 Reporting Guidance for Boundary Setting[6]

In parallel with defining the content of a report, an organization must determine which entities' (e.g., subsidiaries and joint ventures) performance will be represented by the report. The Sustainability Report Boundary should include the entities over which the reporting organization exercises control or significant influence both in and through its relationships with various entities upstream (e.g., supply chain) and downstream (e.g., distribution and customers).

For the purpose of setting boundaries, the following definitions should apply[7]:

- Control: the power to govern the financial and operating policies of an enterprise so as to obtain benefits from its activities.

- Significant influence: the power to participate in the financial and operating policy decisions of the entity but not the power to control those policies.

The guidance below on setting the Report Boundary pertains to the report as a whole as well as setting the boundary for individual Performance Indicators.

Not all entities within the Report Boundary must be reported on in the same manner. The approach to reporting on an entity will depend on a combination of the reporting organization's control or influence over the entity, and whether the disclosure relates to operational performance, management performance, or narrative/descriptive information.

The Report Boundary guidance is based on the recognition that different relationships involve differing degrees of access to information and the ability to affect outcomes. For example, operational information such as emissions data can be reliably compiled from entities under the control of an organization, but may not be available for a joint venture or a supplier. The Report Boundary guidance below sets minimum expectations for the inclusion of entities upstream and downstream when reporting on Indicators and management disclosures. However, an organization may determine that it is necessary to extend the boundary for an Indicator(s) to include entities upstream or downstream.

[6] The guidance on Report Boundary has been derived from the Boundary Protocol. Future updates to the Guidelines will incorporate any further lessons or guidance developed from experience with the Reporting Boundary Protocol.

[7] Further discussion of these terms can be found in the Boundary Protocol.

Determining the significance of an entity when collecting information or considering the extension of a boundary depends on the scale of its sustainability impacts. Entities with significant impacts typically generate the greatest risk or opportunity for an organization and its stakeholders, and therefore are the entities for which the organization is most likely to be perceived as being accountable or responsible.

Reporting Guidance for Boundary Setting

- A sustainability report should include in its boundary all entities that generate significant sustainability impacts (actual and potential) and/or all entities over which the reporting organization exercises control or significant influence with regard to financial and operating policies and practices.
- These entities can be included using either Indicators of operational performance, Indicators of management performance, or narrative descriptions.
- At a minimum, the reporting organization should include the following entities in its report using these approaches:
  - Entities over which the organization exercises control should be covered by Indicators of Operational Performance; and
  - Entities over which the organization exercises significant influence should be covered by Disclosures on Management Approach.

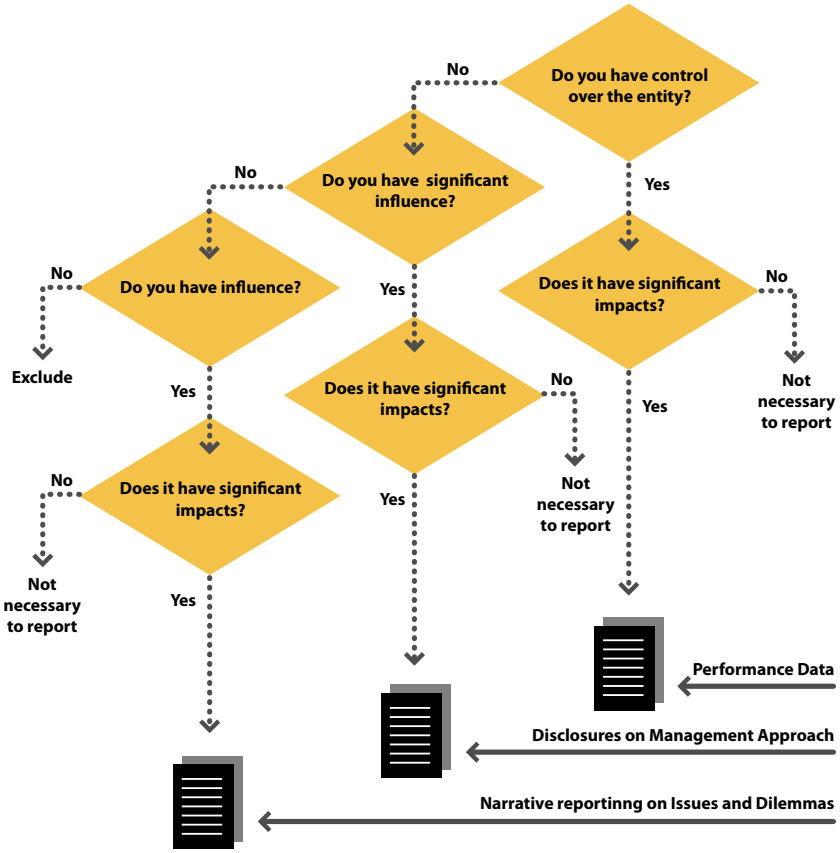

Figure 6: Decision Tree for Boundary Setting

- The boundaries for narrative disclosures should include entities over which the organization does not exercise control/significant influence, but which are associated with key challenges for the organization because their impacts are significant

- The report should cover all entities within its Report Boundary. In the process of preparing its report, an organization may choose not to gather data on a particular entity or group of entities within the defined boundary on the basis of efficiency as long as such a decision does not substantively change the final result of a Disclosure or Indicator.

Part 2: Standard Disclosures

This section specifies the base content that should appear in a sustainability report, subject to the guidance on determining content in Part 1 of the Guidelines.

There are three different types of disclosures contained in this section.

- **Strategy and Profile:** Disclosures that set the overall context for understanding organizational performance such as its strategy, profile, and governance.

- **Management Approach:** Disclosures that cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area.

- **Performance Indicators:** Indicators that elicit comparable information on the economic, environmental, and social performance of the organization.

Reporting organizations are encouraged to follow this structure in compiling their reports, however, other formats may be chosen.

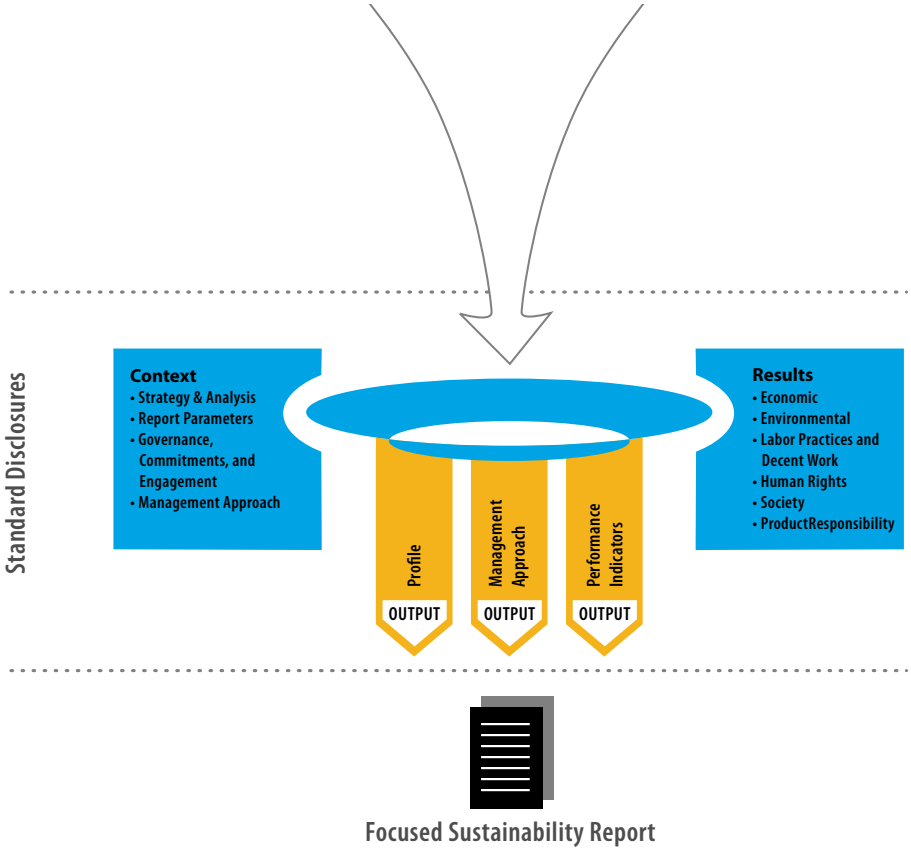

Figure 7: Overview of GRI Standard Disclosures

Profile

1. Strategy and Analysis

This section is intended to provide a high-level, strategic view of the organization's relationship to sustainability in order to provide context for subsequent and more detailed reporting against other sections of the Guidelines. It may draw on information provided in other parts of the report, but this section is intended to produce insight on strategic topics rather than simply summarize the contents of the report. The strategy and analysis should consist of the statement outlined in 1.1 and a concise narrative outlined in 1.2.

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

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

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

1.2 Description of key impacts, risks, and opportunities.

The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.

Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally-agreed standards and norms;
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or over-performance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability issues including trends, risks, and opportunities on the long-term prospects and financial performance of the organization, in relation to the delivery and content of an event or events. This should concentrate specifically on information relevant to financial and all other stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers;

- Table(s) summarizing:
  - Targets, performance against targets, and lessons-learned for the current reporting period; and
  - Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities.
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

2. Organizational Profile

2.1 Name of the organization.

2.2 Primary events, brands, products, and/or services. EO

The reporting organization should indicate the nature of its role in providing these events, these products and services, and the degree to which it utilizes outsourcing. EO

2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.

2.4 Location of organization's headquarters.

2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

2.6 Nature of ownership and legal form.

2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).

2.8 Scale of the reporting organization, including:

- Number of people in workforce, including employees; volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers; EO EO
- Number of operations; including the number of event organizers' business, office, headquarters and subsidiary locations, as well as event sites, locations, and destinations in the present and future reporting cycle; EO
- Net sales (for private sector organizations) or net revenues (for public sector organizations);
- Total capitalization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of events, products or services provided. When disclosing the quantity of events, provide context with the total number of events, participants who are content providers and attendees as defined in the EOSS glossary. EO EO

In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:

- *Total assets;*
- *Beneficial ownership (including identity and percentage of ownership of largest shareholders); and*
- *Breakdowns by country/region of the following:*
  - *Sales/revenues by countries/regions that make up 5 percent or more of total revenues;*
  - *Costs by countries/regions that make up 5 percent or more of total revenues; and*
  - *Employees.*

EO

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

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

2.10 Awards received in the reporting period, including certifications and external endorsements. EO

3. Report Parameters

REPORT PROFILE

3.1 Reporting period (e.g., fiscal/calendar year) for information provided.

3.2 Date of most recent previous report (if any).

3.3 Reporting cycle (annual, biennial, etc.)

3.4 Contact point for questions regarding the report or its contents.

REPORT SCOPE AND BOUNDARY

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

Include an explanation of how the organization has applied the 'Guidance on Defining Report Content', the associated Principles and the Technical Protocol – Applying the Report Content Principles.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, venues and event locations, joint ventures, suppliers) and whether it covers planning and delivery, and the activities of partners, participants who are content providers, attendees and sponsors.
See GRI Boundary Protocol for further guidance.

EO

3.7 State any specific limitations on the scope or boundary of the report[8].

If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.

Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.

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

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

GRI CONTENT INDEX

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

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

- Strategy and Analysis 1.1 – 1.2;
- Organizational Profile 2.1 – 2.10;
- Report Parameters 3.1 – 3.13;
- Governance, Commitments, and Engagement 4.1 – 4.17;
- Disclosure of Management Approach, per category;
- Core Performance Indicators;
- Any GRI Additional Indicators that were included; and
- Any GRI Sector Supplement Indicators included in the report.

ASSURANCE

3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).

[8] See completeness Principle for explanation of scope.

4. Governance, Commitments, and Engagement

GOVERNANCE

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.
The highest governance body may include authorities, partners, sponsors and funders. EO

Describe the mandate and composition (including number of independent members and/or non-executive members) of the highest governance body and its committees, and indicate each individual's position and any direct responsibility for economic, social, and environmental performance.

Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity.

Refer to definitions of age and minority group in the Indicator Protocol for LA13 and note that the information reported under 4.1 can be cross referenced against that reported for LA13.

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

4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.

State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'.

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

Include reference to processes regarding:

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

Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

4.7 Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. EO

Explain the degree to which these:

- Are applied across the organization in different regions and department/units; and
- Relate to internationally agreed standards.

4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.

Include frequency with which the highest governance body assesses sustainability performance.

4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

COMMITMENTS TO EXTERNAL INITIATIVES

4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organization's approach to risk management in operational planning or the development and introduction of new events or products. EO

4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.

4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:

- Has positions in governance bodies;
- Participates in projects or committees;
- Provides substantive funding beyond routine membership dues; or
- Views membership as strategic.

This refers primarily to memberships maintained at the organizational level.

STAKEHOLDER ENGAGEMENT

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

4.14 List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- Civil society including NGOs; EO
- Social Enterprises;[9] EO
- Customers;
- Employees, volunteers, other workers, and their trade unions; EO
- Local communities;
- Indigenous people;
- Attendees;
- Participants who are content providers; EO
- Governments and authorities;
- Media;
- Shareholders and providers of capital including sponsors; and EO
- Suppliers.

4.15 Basis for identification and selection of stakeholders with whom to engage.

This includes the organization's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.

4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.

[9] Social Enterprise: An organization that combines social and economic missions in its provision of goods and services. EO

4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

5. Management Approach and Performance Indicators

The section on sustainability Performance Indicators is organized by economic, environmental, and social categories. Social Indicators are further categorized by Labor, Human Rights, Society, and Product Responsibility. Each category includes a Disclosure on Management Approach ('Management Approach') and a corresponding set of Core and Additional Performance Indicators.

Core Indicators have been developed through GRI's multi-stakeholder processes, which are intended to identify generally applicable Indicators and are assumed to be material for most organizations. An organization should report on Core Indicators unless they are deemed not material on the basis of the GRI Reporting Principles. Additional Indicators represent emerging practice or address topics that may be material for some organizations, but are not material for others. Where final versions of Sector Supplements exist, the Indicators should be treated as Core Indicators. See Guidance on Defining Report Content for further details.

The Disclosure(s) on Management Approach should provide a brief overview of the organization's management approach to the Aspects defined under each Indicator Category in order to set the context for performance information. The organization can structure its Disclosure(s) on Management Approach to cover the full range of Aspects under a given Category or group its responses on the Aspects differently. However, the Disclosure should address all of the Aspects associated with each category regardless of the format or grouping.

Within the overall structure of the Standard Disclosures, Strategy and Profile items 1.1 and 1.2 in 'Strategy and Analysis' are intended to provide a concise overview of the risks and opportunities facing the organization as a whole. The Disclosure(s) on Management Approach is intended to address the next level of detail of the organization's approach to managing the sustainability topics associated with risks and opportunities.

In reporting on the Performance Indicators, the following guidance on data compilation applies:

- **Reporting on Trends:** Information should be presented for the current reporting period (e.g., one year) and at least two previous periods, as well as future targets, where they have been established, for the short- and medium-term.
- **Use of Protocols:** Organizations should use the Protocols that accompany the Indicators when reporting on the Indicators. These give basic guidance on interpreting and compiling information.
- **Presentation of Data:** In some cases, ratios or normalized data are useful and appropriate formats for data presentation. If ratios or normalized data are used, absolute data should also be provided.
- **Data aggregation:** Reporting organizations should determine the appropriate level of aggregation of information. See additional guidance in the General Reporting Notes section of the Guidelines.
- **Metrics:** Reported data should be presented using generally accepted international metrics (e.g., kilograms, tonnes, litres) and calculated using standard conversion factors. Where specific international conventions exist (e.g., GHG equivalents), these are typically specified in the Indicator Protocols.

Economic

The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its stakeholders and on economic systems at local, national, and global levels. The Economic Indicators illustrate:

- Flow of capital among different stakeholders; and
- Main economic impacts of the organization throughout society.

Financial performance is fundamental to understanding an organization and its own sustainability. However, this information is normally already reported in financial accounts. What is often reported less, and is frequently desired by users of sustainability reports, is the organization's contribution to the sustainability of a larger economic system.

An event organizer's management approach and business practices are particularly important because of the perception by some stakeholders that organizations are not transparent about all practices.

Care should be taken to provide information about processes and practices regarding revenue and expenditure on grants, penalties, fines, commissions, value in kind, royalties and other benefits.

EO

Disclosure on Management Approach

Provide a concise disclosure on the Management Approach items outlined below with reference to the following Economic Aspects:

- Economic Performance;
- Market Presence; and
- Indirect Economic Impacts.

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the Economic Aspects.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy (or policies) that defines the organization's overall commitment relating to the Economic Aspects listed above, or state where this can be found in the public domain (e.g., web link).

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies for implementing policies or achieving performance.

Economic Performance Indicators

ASPECT: ECONOMIC PERFORMANCE

CORE **EC1** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

Event Organizers
Commentary added

CORE **EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change.

Event Organizers
Commentary added

CORE **EC3** Coverage of the organization's defined benefit plan obligations.

CORE **EC4** Significant financial assistance received from government.

ASPECT: MARKET PRESENCE

ADD **EC5** Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.

CORE **EC6** Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

CORE **EC7** Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

ASPECT: INDIRECT ECONOMIC IMPACTS

CORE **EC8** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

ADD **EC9** Understanding and describing significant indirect economic impacts, including the extent of impacts.

Event Organizers
Commentary added

ASPECT: OVERALL

CORE **EO1** Direct economic impacts and value creation as a result of sustainability initiatives.

Environmental

The environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including ecosystems, land, air, and water. Environmental Indicators cover performance related to inputs (e.g., material, energy, water) and outputs (e.g., emissions, effluents, waste). In addition, they cover performance related to biodiversity, environmental compliance, and other relevant information such as environmental expenditure and the impacts of events, products and services.

Disclosure on Management Approach

Provide a concise disclosure on the Management Approach items outlined below with reference to the following Environmental Aspects:

- Materials;
- Energy;
- Water;
- Biodiversity;
- Emissions, Effluents, and Waste;
- Products and Services;
- Compliance;
- Transport; and
- Overall

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the Environment Aspects.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy (or policies) that defines the organization's overall commitment related to the Environmental Aspects listed above or state where this can be found in the public domain (e.g., web link).

ORGANIZATIONAL RESPONSIBILITY

The most senior position with operational responsibility for Environmental Aspects or explain how operational responsibility is divided at the senior level for these Aspects. This differs from Disclosure 4.1, which focuses on structures at the governance level.

TRAINING AND AWARENESS

EO Procedures related to training and raising awareness among stakeholders during the event life cycle EO in relation to the Environmental Aspects.

MONITORING AND FOLLOW-UP

Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.

List of certifications for environment-related performance or certification systems, or other approaches to auditing/verification for the reporting organization or its supply chain.

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational environmental risks and opportunities related to issues;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies and procedures for implementing policies or achieving goals.

Environmental Performance Indicators

ASPECT: MATERIALS

CORE **EN1** Materials used by weight or volume.

Event Organizers
Commentary added

CORE **EN2** Percentage of materials used that are recycled input materials.

Event Organizers
Commentary added

ASPECT: ENERGY

CORE **EN3** Direct energy consumption by primary energy source.

Event Organizers
Commentary added

CORE **EN4** Indirect energy consumption by primary source.

Event Organizers
Commentary added

ADD **EN5** Energy saved due to conservation and efficiency improvements.

Event Organizers
Commentary added

ADD **EN6** Initiatives to provide energy-efficient or renewable energy based events, products and services, and reductions in energy requirements as a result of these initiatives.

Event Organizers
Commentary added

ADD **EN7** Initiatives to reduce indirect energy consumption and reductions achieved.

Event Organizers
Commentary added

ASPECT: WATER

CORE **EN8** Total water withdrawal by source, conservation and improvement initiatives and results.

Event Organizers
Commentary added

ADD **EN9** Water sources significantly affected by withdrawal of water.

ADD **EN10** Percentage and total volume of water recycled and reused.

ASPECT: BIODIVERSITY

CORE **EN11** Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

CORE **EN12** Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

ADD **EN13** Habitats protected or restored.

ADD **EN14** Strategies, current actions, and future plans for managing impacts on biodiversity.

ADD **EN15** Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

ASPECT: EMISSIONS, EFFLUENTS, AND WASTE

CORE **EN16** Total direct and indirect greenhouse gas emissions by weight.

Event Organizers
Commentary added

CORE **EN17** Other relevant indirect greenhouse gas emissions by weight.

Event Organizers
Commentary added

ADD **EN18** Initiatives to reduce greenhouse gas emissions and reductions achieved.

CORE **EN19** Emissions of ozone-depleting substances by weight.

Event Organizers
Commentary added

CORE **EN20** NO, SO, and other significant air emissions by type and weight.

Event Organizers
Commentary added — EO

CORE **EN21** Total water discharge by quality and destination, and improvement initiatives and results. — EO

Event Organizers
Commentary added — EO

CORE **EN22** Total weight of waste by type and disposal method, and initiatives to manage waste and their results. — EO

Event Organizers
Commentary added — EO

CORE **EN23** Total number and volume of significant spills.

ADD **EN24** Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

ADD **EN25** Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

ASPECT: PRODUCTS AND SERVICES

CORE **EN26** Initiatives to mitigate environmental impacts of events, products and services, and extent of impact mitigation. — EO

Event Organizers
Commentary added — EO

CORE **EN27** Percentage of products sold or provided, and their packaging materials, that are reclaimed by category. — EO

Event Organizers
Commentary added — EO

ASPECT: COMPLIANCE

CORE **EN28** Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

Event Organizers
Commentary added — EO

ASPECT: TRANSPORT

ADD **EN29** Significant environmental and socio-economic impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. — EO

Event Organizers
Commentary added — EO

CORE **EO2** Modes of transport taken by attendees and participants as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.

CORE **EO3** Significant environmental and socio-economic impacts of transporting attendees and participants to and from the event and initiatives taken to address the impacts. — EO

ASPECT: OVERALL

ADD **EN30** Total environmental protection expenditures and investments by type.

Event Organizers
Commentary added — EO

Social Performance Indicators

The social dimension of sustainability concerns the impacts an organization has on the social systems within which it operates.

The GRI Social Performance Indicators identify key Performance Aspects surrounding labor practices, human rights, society, and product responsibility.

Labor Practices and Decent Work

The specific Aspects under the category of Labor Practices are based on internationally recognized universal standards, including:

- United Nations Universal Declaration of Human Rights;
- United Nations Convention: International Covenant on Civil and Political Rights;
- United Nations Convention: International Covenant on Economic, Social, and Cultural Rights;
- Convention on the Elimination of all Forms of Discrimination against Women (CEDAW);
- ILO Declaration on Fundamental Principles and Rights at Work (in particular the eight core Conventions of the ILO consisting of Conventions 100, 111, 87, 98, 138, 182, 29, 105); and
- The Vienna Declaration and Programme of Action.
- United Nations Convention on the Rights of Persons with Disabilities. EO

The Labor Practices Indicators also draw upon the two instruments directly addressing the social responsibilities of business enterprises: the ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy, and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

Disclosure on Management Approach

Provide a concise disclosure on the following Management Approach items with reference to the Labor Aspects listed below. When addressing these labor issues, consider the relevance of participants such as athletes and performers to the related topics. EO
The ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy (in particular the eight core Conventions of the ILO) and the Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises, should be the primary reference points, including: EO

- Employment;
- Labor/Management Relations;
- Occupational Health and Safety;

EO

- Training and Education;
- Diversity and Equal Opportunity; and
- Equal remuneration for women and men.

GOALS AND PERFORMANCE

Organization–wide goals regarding performance relevant to the Labor Aspects, indicating their linkage to the internationally recognized universal standards.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy (or policies) that defines the organization's overall commitment related to the Labor Aspects including employee turnover, employee retention, compensation during peak work periods, or state where this can be found in the public domain (e.g., web link). Also reference their linkage to the international standards indicated above.

EO

ORGANIZATIONAL RESPONSIBILITY

The most senior position with operational responsibility for Labor Aspects or explain how operational responsibility is divided at the senior level for these Aspects. This differs from Disclosure 4.1, which focuses on structures at the governance level.

TRAINING AND AWARENESS

Procedures related to training and raising awareness in relation to the Labor Aspects. Include information on who participates in diversity, equal opportunities and gender sensitization training (e.g., highest governance bodies, senior management), and the topics addressed by training and any informal awareness raising.

MONITORING AND FOLLOW-UP

Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.

List of certifications for labor-related performance or certification systems, or other approaches to auditing/verifying the reporting organization or its supply chain.

Include procedures for equal remuneration reviews/audits and for action to redress any gender remuneration gaps.

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies and procedures for implementing policies or achieving goals.
- A description of the legal and socio-economic environment that provides opportunities for, and barriers to, gender equity in the workforce, including but not limited to women's workforce participation rates, their participation at highest governance level, and equal remuneration.

[10] Conventions 100 and 111 pertain to non-discrimination; Conventions 87 and 98 pertain to freedom of association and collective bargaining; Conventions 138 and 182 pertain to the elimination of child labor; and Conventions 29 and 105 pertain to the prevention of forced and compulsory labor.

Labor Practices and Decent Work Performance Indicators

ASPECT: EMPLOYMENT

CORE **LA1** Total workforce by employment type, employment contract, and region, broken down by gender.

Event Organizers
Commentary added (EO)

CORE **LA2** Total number and rate of new employee hires and volunteers recruited and employee and volunteer turnover by age group, gender, and region. (EO)

Event Organizers
Commentary added (EO)

ADD **LA3** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.

CORE **LA15** Return to work and retention rates after parental leave, by gender.

ASPECT: LABOR/MANAGEMENT RELATIONS

CORE **LA4** Percentage of employees covered by collective bargaining agreements.

CORE **LA5** Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

ASPECT: OCCUPATIONAL HEALTH AND SAFETY

ADD **LA6** Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs.

Event Organizers
Commentary added (EO)

CORE **LA7** Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.

Event Organizers
Commentary added (EO)

CORE **LA8** Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

Event Organizers
Commentary added (EO)

ADD **LA9** Health and safety topics covered in formal agreements with trade unions.

ASPECT: TRAINING AND EDUCATION

CORE **LA10** Average hours of training per year per employee and/or volunteer, by gender, and by employee category. (EO)

Event Organizers
Commentary added (EO)

ADD **LA11** Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

Event Organizers
Commentary added (EO)

ADD **LA12** Percentage of employees and volunteers receiving regular performance and career development reviews, by gender and by employee category. (EO)

Event Organizers
Commentary added (EO)

ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

CORE **LA13** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN

CORE **LA14** Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.

Human Rights

There is growing global consensus that organizations have the responsibility to respect human rights. Human rights Performance Indicators require organizations to report on the extent to which processes have been implemented, on incidents of human rights violations and on changes in the stakeholders' ability to enjoy and exercise their human rights, occurring during the reporting period. Among the human rights issues included are non-discrimination, gender equality, freedom of association, collective bargaining, child labor, forced and compulsory labor, and indigenous rights.

The international legal framework for human rights is comprised of a body of law made up of treaties, conventions, declarations and other instruments. The corner stone of human rights is the International Bill of Rights which is formed by three instruments:

i) the Universal Declaration of Human Rights (1948);

ii) the International Covenant on Civil and Political Rights (1966); and

iii) the International Covenant on Economic, Social and Cultural Rights (1966).

These are the first reference points for any organization reporting on human rights. In addition to these three key instruments, the international legal framework for human rights is underpinned by over 80 other instruments: ranging from soft declarations and guiding principles to binding treaties and conventions, and ranging from universal instruments to regional.

Organizations can affect a wide range of human rights. In assessing which human rights are relevant for reporting, an organization should consider all human rights. Some additional instruments which may be useful for a reporting organization to reflect upon are:

- ILO Declaration on Fundamental Principles and Rights at Work (1998) (which builds upon the eight core Conventions of the ILO consisting of Conventions 100, 111, 87, 98, 138, 182, 29, 105)[9];
- The regional conventions, adhering to the principle of universality in the International Bill of Rights, for areas where the organization operates, including: the African Charter on Human and Peoples Rights (1981), the Arab Charter on Human Rights (1994), the American Convention on Human Rights (1969), the European Convention on Human Rights (ECHR) (1950); and
- Conventions protecting the rights of individuals who may be impacted by the organization's work, including but not limited to the Convention on the Elimination of Discrimination Against Women (CEDAW) (1979), the Convention on the Rights of the Child (1989), the International Convention on the Elimination of All Forms of Racial Discrimination (1966), ILO Convention 107 Indigenous and Tribal Populations Convention (1957), ILO Convention 169 Concerning Indigenous and Tribal Peoples in Independent Countries (1991), UN Declaration on the Rights of Indigenous Peoples (2007) and Convention on the Rights of Persons with Disabilities (2007).

It is important to note that many Aspects that provide insight into human rights performance can be found in other Indicator Categories in the Guidelines, and are not limited to the Human Rights Indicators Category.

Disclosure on Management Approach

Provide concise disclosure on the implementation of due diligence processes on the following Management Approach items, with reference to the human rights Aspects listed below.

The primary reference points should be the ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy and the Organisation for Economic Cooperation and Development Guidelines for Multinational Enterprises.

- Investment and Procurement Practices;
- Non-discrimination;
- Freedom of Association and Collective Bargaining;
- Child Labor;
- Prevention of Forced and Compulsory Labor;
- Security Practices;
- Indigenous Rights;
- Assessment; and
- Remediation.

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the human rights Aspects, indicating their linkage to the international declarations and standards listed in the introduction.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy or policies that define the organization's overall commitment to the human rights Aspects including:

- Rights identified as priorities;
- Application of the policy or policies in terms of country of operations and business partners; and
- Policy or policies which may reasonably be considered likely to affect employees' decisions to join a trade union, or bargain collectively.

Alternatively, state where a policy or policies can be found in the public domain (e.g., web link). Also, reference the linkage between organizational policy or policies and international human rights Conventions and Declarations.

The relevant policies for this disclosure may be stand-alone human rights policy, or may require disclosing criteria that are integrated into a combination of policies.

Strategies for extending and embedding human rights policies, goals and processes across the organization, and strategies for extending applicable policies and procedures to external parties such as joint ventures, subsidiaries and suppliers. Specifically, the organization should explain its approach for using human rights criteria or clauses in contracts, including the types of clauses and the types of contracts and agreements in which they are commonly applied (e.g., investments, purchasing contracts, joint ventures).

Include policy or policies on the protection of freedom of speech and freedom of assembly for all stakeholders throughout the project life cycle. EO

ORGANIZATIONAL RISK ASSESSMENT

Describe risk assessment procedures that include human rights, including the use of industry guidance and practices.

Identify other processes for analyzing and understanding human rights issues that are relevant to the organization and its stakeholders, and the frequency with which they are undertaken.

Identify any specific organizational or sectoral opportunities and risks among sponsors, the supply chain, the event workforce (employees, volunteers, contracted labor and any participants who provide content to an event, such as athletes, artists or speakers), and communities that relate to human rights, considering internal drivers or practices that could promote or undermine efforts to uphold human rights (e.g., purchasing practices). EO

IMPACT ASSESSMENT

Processes and procedures for assessing, reviewing or tracking human rights impacts at the level of individual operations, or for assessing specific business decisions, including the review of projects, operations, or other activities with specific business lines (e.g., sourcing strategies). This is distinct from organizational risk assessment, which assesses the organization as a whole.

- Degree to which internal and external stakeholder engagement is included in the process;
- Degree to which minorities and vulnerable groups are considered in the process;
- Whether and how the organization assesses its relationships with other parties such as workers and their trade unions, volunteers suppliers, business partners, governments, security providers in order to evaluate the potential of its being associated with, or considered complicit in, human rights abuse; EO EO
- Which parameters are used to implement the assessment (e.g., country of operation, relevant human rights law, organizational human rights policies and commitments); and
- How and when the results of impact assessment inform processes that investigate alternatives and/or assist in the development of mitigation and remediation strategies.

ORGANIZATIONAL RESPONSIBILITY

The most senior position with operational responsibility for human rights Aspects, or an explanation of how operational responsibility is divided at senior level for these Aspects, including:

- The distribution of responsibilities for the implementation of human rights policies and practices, including any involvement of the highest governance body;

- Listing of human rights issues that have been raised at board or senior executive level during the reporting period;
- The inclusion of human rights criteria in employee and volunteer performance assessments, annual bonus schemes and other incentive mechanisms; and
- Any agreements/partnerships with external parties that are designed to help the organization identify and meet its human rights responsibilities (for example, international framework agreements with trade unions/global union federations, external grievance procedures established with local/international NGOs or national human rights commissions).

The above points differ from Disclosure 4.1, which focuses on structures at the governance level.

TRAINING AND AWARENESS

Procedures related to training and raising awareness in relation to the human rights Aspects, including descriptions of the strategy for embedding awareness of human rights, of major operations that are the focus of internal training, of the methods and resources used for human rights training, and of training on the availability and accessibility of grievance mechanisms and remediation processes.

MONITORING, FOLLOW-UP AND REMEDIATION

Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.

List of certifications for human rights-related performance, or certification systems, or other approaches to auditing/verifying the reporting organization or its supply chain.

Procedures describing how the results of monitoring are applied, and procedures to determine remedies for negative human rights impacts, including remediation processes associated with grievance procedures, and responses to complaints from local community/workers' representatives, and other stakeholders.

Describe processes for monitoring internal and external parties (e.g., use of internal audit, third-party monitoring, prioritizing risk locations). In addition, the organization should describe the availability and accessibility of grievance mechanisms and remediation processes, and the involvement of local community/workers' representatives' engagement in monitoring performance.

ADDITIONAL CONTEXTUAL INFORMATION

EO

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies and procedures for implementing policies or achieving goals.

Human Rights Performance Indicators

ASPECT: INVESTMENT AND PROCUREMENT PRACTICES

CORE **HR1** Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.

CORE **HR2** Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.

CORE **HR3** Total hours of employee and volunteer training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees and volunteers trained. EO

Event Organizers
Commentary added EO

ASPECT: NON-DISCRIMINATION

CORE **HR4** Total number of incidents of discrimination and corrective actions taken.

ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

CORE **HR5** Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.

ASPECT: CHILD LABOR

CORE **HR6** Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

ASPECT: FORCED AND COMPULSORY LABOR

CORE **HR7** Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.

ASPECT: SECURITY PRACTICES

ADD **HR8** Percentage of security personnel and volunteers trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. EO

Event Organizers
Commentary added EO

ASPECT: INDIGENOUS RIGHTS

ADD **HR9** Total number of incidents of violations involving rights of indigenous people and actions taken.

ASPECT: ASSESSMENT

CORE **HR10** Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

ASPECT: REMEDIATION

CORE **HR11** Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.

EO

Society

Society Performance Indicators focus attention on the impacts organizations have on the local communities in which they operate, and disclosing how the risks that may arise from interactions with other social institutions are managed and mediated. In particular, information is sought on the risks associated with bribery and corruption, undue influence in public policy-making, and monopoly practices.

Community members have individual rights based on:

- Universal Declaration of Human Rights;
- International Covenant on Civil and Political Rights;
- International Covenant on Economic, Social and Cultural Rights; and
- Declaration on the Right to Development.

While there is ongoing debate about collective community rights, indigenous and tribal peoples have collective rights recognized by ILO Conventions 107 and 169 and the UN Declaration on Indigenous Rights. In terms of identity, these peoples' rights are based on both the collective and the individual. Their right to free, prior and informed consultation in order to seek consent is a fundamental right expressly recognized in the reference points above.

Disclosure on Management Approach

Provide a concise disclosure on the following Management Approach items with reference to the Society Aspects:

- Local Communities;
- Corruption;
- Public Policy;
- Anti-Competitive Behavior;
- Compliance; and
- Inclusivity. EO

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the Aspects indicated above.

Use organization-specific Indicators as needed in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

Address the extent to which organization-wide goals contribute to or interfere with the collective rights of local communities.

POLICY

Brief, organization-wide policy (or policies) that define the organization's overall commitment relating to the Society Aspects or state where this can be found in the public domain (e.g., web link).

Organization-wide policy or policies, or standards, related to assessing the risks to local communities, and managing impacts on local communities. Address the areas listed below covering the whole life cycle of the organization's operations (including entering, operating, and exiting):

- References/statements regarding the collective rights of local communities;
- Risk assessment for impacts on local communities, through the whole life cycle;
- Mitigation of impacts on local communities;
- Engagement with both women and men in local communities; and
- Application of the policy within different levels of the organization.

Report specific organizational policy or policies to:

- Ensure ethical business conduct;
- Encourage whistle-blowing and protect whistle-blowers;
- Investigate allegations of corruption; EO
- Establish, maintain and increase transparency and integrity throughout the project cycle;
- Inform all stakeholders on the rationale and process of decision making, including policies to inform bidders about criteria for selection;

- Protect confidential information;
- Engage and include all stakeholders throughout the project cycle;
- Respond to and engage with dissenting stakeholders;
- Provide information to the public about organizational responses to dissent;
- Ensure an accessible environment; and
- Ensure an inclusive event.

EO

ORGANIZATIONAL RESPONSIBILITY

The most senior position with operational responsibility for Society Aspects or explain how operational responsibility is divided at the senior level for these Aspects. This differs from Disclosure 4.1, which focuses on structures at the governance level.

Explain the division of responsibility for impacts on local communities in the highest governance body. For organizations that do not have a single policy or standard, explain the roles of different departments in the overall process of managing the impacts. Indicate the extent to which the impacts are addressed in the organizational structures identified in the Governance section (Disclosure 4.1), and in the mechanisms for employees and shareholders to provide direction to the highest governance body (Disclosure 4.4). Inform if and how works councils, occupational health and safety committees and/or other independent employee representation bodies are empowered to deal with and have dealt with impacts on local communities.

TRAINING AND AWARENESS

Procedures related to training and raising awareness in relation to the Society Aspects.

Refer specifically to formal and informal training that addresses impacts on local communities including, but not limited to, parties that are trained or with whom the organization communicates its policy or policies, including those external to the organization.

Procedures directed at the training and awareness of employees and contractors (including security personnel) for managing impacts on local communities.

Include procedures for training security personnel, including formal standing police force and military, and contracted and volunteer security personnel. Include procedures for training volunteers and participants who are content providers. In this Supplement training and induction includes social integration.

EO

MONITORING AND FOLLOW-UP

Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.

List of certifications for performance or certification systems, or other approaches to auditing/verifying the reporting organization or its supply chain.

Procedures related to assessing the risks and managing impacts on local communities, including entering, operating, and exiting. This should include information on how data was collected and the process for selecting the local community members (individual or group) from whom information was gathered.

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies and procedures for implementing policies or achieving goals.

EO

Report the evaluation of key risks and relevant stakeholders, including the most important risks and stakeholders.

Report how inclusivity and accessibility is achieved in addressing and representing these stakeholder groups. Under EO5 and EO6 initiatives should relate to the policies and obligations of the event organizer.

EO

Society Performance Indicators

ASPECT: LOCAL COMMUNITIES

CORE **S01** Percentage of operations with implemented local community engagement, impact assessments, and development programs.

Event Organizers
Commentary added
EO

CORE **S09** Operations with significant potential or actual negative impacts on local communities.

Event Organizers
Commentary added
EO

CORE **S010** Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

CORE **E04** Expressions of dissent by type, issue, scale and response.
EO

ASPECT: CORRUPTION

CORE **S02** Percentage and total number of business units analyzed for risks related to corruption.

Event Organizers
Commentary added
EO

CORE **S03** Percentage of workforce (employees, volunteers, contracted labor and participants who provide content to an event, such as athletes, artists or speakers) trained in organization's anti-corruption policies and procedures by workforce category.
EO EO EO

Event Organizers
Commentary added
EO

CORE **S04** Actions taken in response to incidents of corruption and wrong-doing.
EO

Event Organizers
Commentary added
EO

ASPECT: PUBLIC POLICY

CORE **S05** Public policy positions and participation in public policy development and lobbying.

ADD **S06** Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

ASPECT: ANTI-COMPETITIVE BEHAVIOR

ADD **S07** Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

ASPECT: COMPLIANCE

CORE **S08** Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

ASPECT: INCLUSIVITY

CORE **E05** Type and impacts of initiatives to create a socially inclusive event.

CORE **E06** Type and impacts of initiatives to create an accessible environment.
EO

Product Responsibility

Product Responsibility Performance Indicators address the aspects of a reporting organization's products and services that directly affect customers, namely, health and safety, information and labeling, marketing, and privacy.

In this Indicator Category, the term 'product' means the event unless otherwise stated. While this Supplement is designed to facilitate reporting on the event organizer's company responsibility and event, this Category should be used to focus on the attendee and participant's event experience.

It includes the event experience, the use of products and services during the event, and any other interactions and impacts of the event during its life cycle. This may include items used or manufactured for the delivery of the event, or products and services sold or provided at the event.

Product Responsibility Performance Indicators address the areas of a reporting organization's sourced products and services that directly affect customers, including attendees and participants who are content providers. When compiling the report, consideration should be given to the impact of the event and its products and services for the aspects listed below.

These aspects are chiefly covered through disclosure on internal procedures and the extent to which these procedures are not complied with.

Disclosure on Management Approach

Provide a concise disclosure on the following Management Approach items with reference to the Product Responsibility Aspects:

- Customer Health and Safety;
- Product and Service Labeling;
- Marketing Communications;
- Customer Privacy;
- Compliance; and
- Food and beverage.

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the Product Responsibility Aspects.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy (or policies) that defines the organization's overall commitment to the Product Responsibility Aspects, or state where this can be found in the public domain (e.g., web link).

The reporting organization should disclose whether the event is delivered in accordance with a recognized standard.

ORGANIZATIONAL RESPONSIBILITY

The most senior position with operational responsibility for Product Responsibility Aspects, or explain how operational responsibility is divided at the senior level for Product Responsibility Aspects. This differs from Disclosure 4.1, which focuses on structures at the governance level.

TRAINING AND AWARENESS

Procedures related to training and raising awareness in relation to the Product Responsibility Aspects.

MONITORING AND FOLLOW-UP

Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.

List of certifications for product responsibility-related performance or certification systems, or other approaches to auditing/verifying the reporting organization or its supply chain.

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies and procedures for implementing policies or achieving goals.

Product Responsibility Performance Indicators

ASPECT: CUSTOMER HEALTH AND SAFETY

CORE

PR1 Life cycle stages in which wellbeing and the health and safety impacts of the event and its products and services are assessed for improvement, and the number and percentage of significant products and services categories provided at the event subject to such procedures. EO EO

Event Organizers
Commentary added EO

ADD

PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning participants' (who are content providers) and customer wellbeing and health and safety impacts of the event and its products and services during their life cycle, by type of outcomes. EO

Event Organizers
Commentary added EO

CORE

E07 Number and type of injuries, fatalities and notifiable incidents for attendees and other relevant stakeholders. EO

ASPECT: PRODUCT AND SERVICE LABELING

CORE

PR3 Type and scale of event and its product and service information required by procedures, and percentage of significant products and services provided at the event that are subject to such information requirements. EO EO

Event Organizers
Commentary added EO

ADD

PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning the event and its product and services information and labeling, by type of outcomes. EO

Event Organizers
Commentary added EO

ADD

PR5 Practices related to customer satisfaction, and the satisfaction of attendees and participants who are content providers, including results of surveys measuring customer satisfaction. EO

Event Organizers
Commentary added EO

ASPECT: MARKETING COMMUNICATIONS

CORE

PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

Event Organizers
Commentary added EO

ADD

PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.

Event Organizers
Commentary added EO

ASPECT: CUSTOMER PRIVACY

ADD

PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

Event Organizers
Commentary added EO

ASPECT: COMPLIANCE

CORE

PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the event and the provision and use of its products and services. EO

Event Organizers
Commentary added EO

ASPECT: FOOD AND BEVERAGE

CORE

E08 Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards. EO

Sourcing

Sourcing Performance Indicators address the extent to which event organizers' suppliers are compliant with sustainable sourcing policies, and the nature of financial and in-kind benefits received by event organizers from suppliers.

This is covered through disclosure on event organizers' sustainable sourcing initiatives, and analysis of suppliers, the benefits they provide, and the percentage of the event organizers' workforce that receives benefits.

Disclosure on Management Approach

Provide a disclosure on the sourcing management approach taken in respect to key Aspects and Indicators within each category of the Reporting Guidelines, including:

- Economic, particularly EC6, EC8 and EC9;
- Environmental – all material Indicators;
- Labor, to the extent it applies to contracted workforce;
- Human Rights, particularly HR1, HR2, HR5, HR6, and HR7;
- Society, particularly SO1;
- Product Responsibility – all material Indicators; and
- Legacy.

Report how issues that are considered material are incorporated into the organization's sourcing strategies and processes.

The following are examples that could be considered part of the reporting organization's sourcing strategy:

- Labor practices, including how the most relevant conventions of the International Labour Organization have been taken into account. Refer to the Labor and Human Rights Categories;
- Health and safety;
- Diversity and inclusivity;
- Animal events (products) and animal welfare;
- Plant products;
- Timber products;
- Environmental and social impact of raw and secondary materials use;
- Use and conservation of non-renewable and renewable resources;
- Community impacts and benefits;
- Supplier selection, due diligence, contract management and assurance;
- Sales commissions and rebates; and
- Conflict of interest, anti-competitive conduct, fraud, bribery, incentives, gifts and gratuities.

Report how the sourcing of products that carry a certification mark related to sustainability has formed part of the organization's strategy. Report compliance with compulsory or voluntary standards specific to products and services.

Report on the integration of sustainability considerations throughout the organization's supply chain, with reference to purchasing criteria. The reporting organization should indicate its management approach to sourcing under each of the elements listed below.

POLICY

Report procedures related to working with supply chain to improve sustainability performance.

GOALS AND PERFORMANCE

Report sustainability goals with respect to sourcing.

Report which EOSS Indicators (whether sector specific or original Guidelines) are used to demonstrate progress against stated goals. Indicators additional to the GRI Performance Indicators can be used to demonstrate progress.

PURCHASING DECISION MAKING

Report how sustainability considerations are integrated into purchasing decisions.

ORGANIZATIONAL RESPONSIBILITY

Identify the highest responsible person for integrating sustainability considerations into the organization's supply chain, and what the purchasing criteria and decision-making criteria are.

TRAINING AND AWARENESS

Identify initiatives for raising awareness and providing training and education within the organization and its supply chain with respect to sustainability and sourcing.

MONITORING AND FOLLOW-UP

Report performance against the above goals, and any corrective and preventive actions taken.

ADDITIONAL CONTEXTUAL INFORMATION

Report any additional relevant information related to organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies for implementing policies or achieving performance.

Sourcing Performance Indicators

ASPECT: SOURCING

CORE **E09** Type and sustainability performance of sourcing initiatives.

CORE **E010** Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

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Legacy

Legacy Performance Indicators address the long-term effects of events on stakeholders, infrastructure, environment, economy and society.

This is covered through disclosure on initiatives related to awareness-raising and knowledge sharing, the transfer of best practice and lessons learned, and the number, type and impact of actual event legacies.

Disclosure on Management Approach

Provide a concise disclosure on the Management Approach items outlined below with reference to the following Legacy Aspects:

- Hard legacies (establishing physical legacies, infrastructure, financing, technologies, organizations)
- Soft legacies (capacity building and promoting behavior change, knowledge transfer, best practices, systems, procedures)

Explain strategy and analysis for long-term vision and targets to deliver hard and soft legacies. Also explain if institutional changes or additional physical and technological infrastructure can be expected due to the number, type and size of the events delivered by the reporting organization.

It is also relevant to provide information such as:

- Description of key long-term legacy impacts, risks and opportunities
- Stakeholder interests according to national laws, expectations, standards and norms
- Trends, risks and opportunities in the long term for post-event financial stakeholders
- Governance mechanisms to manage risks and opportunities in the future

GOALS AND PERFORMANCE

Organization-wide goals regarding performance relevant to the Legacy Aspects, including the management of legacies post-event.

Use organization-specific Indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.

POLICY

Brief, organization-wide policy or policies that define the organization's overall commitment relating to the Legacy Aspects, or state where this can be found in the public domain (e.g., web link). Report on policies related to:

- Making legacies inclusive of key stakeholders, including people with a disability and the previously disadvantaged;
- Maintaining transparency in decision-making around legacies; and
- Considering legacy during every phase of an event, including bid planning, infrastructure design and pre-event stages.

ADDITIONAL CONTEXTUAL INFORMATION

Additional relevant information required to understand organizational performance, such as:

- Key successes and shortcomings;
- Major organizational risks and opportunities;
- Major changes in the reporting period to systems or structures to improve performance; and
- Key strategies for implementing policies or achieving performance.

Legacy Performance Indicators

ASPECT: SOFT LEGACIES

CORE **EO11** Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

CORE **EO12** Nature and extent of knowledge transfer of best practice and lessons learned.

ASPECT: HARD LEGACIES

CORE **EO13** Number, type and impact of physical and technological legacies.

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General Reporting Notes

Data Gathering

FEASIBILITY ASSESSMENT

The process of defining report content will result in a set of topics and Indicators on which the organization should report. However, practical challenges such as the availability of data, the cost of gathering it, the confidentiality of information, privacy or other legal concerns, the reliability of available information, and other factors, may result in a legitimate decision not to disclose certain information. Where material information is omitted, the report should clearly indicate this and the reasons why.

DATA AGGREGATION AND DISAGGREGATION

Reporting organizations will need to determine the level of aggregation at which to present information. This requires balancing the effort required against the added meaningfulness of information reported on a disaggregated basis (e.g., country or site). Aggregation of information can result in the loss of a significant amount of meaning, and can also fail to highlight particularly strong or poor performance in specific areas. On the other hand, unnecessary disaggregation of data can affect the ease of understanding the information. Reporting organizations should disaggregate information to an appropriate level using the principles and the guidance in the reporting Indicators. Disaggregation may vary by Indicator, but will generally provide more insight than a single, aggregated figure.

Report Form and Frequency

DEFINITION OF A SUSTAINABILITY REPORT

A sustainability report refers to a single, consolidated disclosure that provides a reasonable and balanced presentation of performance over a fixed time period. Stakeholders should be able to directly access all of the report information from a single location, such as a GRI content index. Other publications should not be referenced as the information source for a GRI Standard Disclosure Item (ex., a Performance Indicator) unless the means for a stakeholder to directly access the information is provided (e.g., a link to a specific web page or the page number of the corresponding publication). There is no minimum length for a report using the GRI Framework as long as the organization has properly applied the Guidelines and Framework documents it has chosen to use.

MEDIUM OF REPORTING

Electronic (e.g., CD-ROM) or web-based reporting and paper reports are appropriate media for reporting. Organizations may choose to use a combination of web and paper-based reports or use only one medium. For example, an organization may choose to provide a detailed report on their website and provide an executive summary including their strategy and analysis and performance information in paper form. The choice will likely depend on the organization's decisions on its reporting period, its plans for updating content, the likely users of the report, and other practical factors such as its distribution strategy. At least one medium (web or paper) should provide users with access to the complete set of information for the reporting period.

FREQUENCY OF REPORTING

Organizations should define a consistent and periodic cycle for issuing a report. For many organizations, this will be an annual cycle, although some organizations choose to report biannually. An organization may choose to update information on a regular basis between the issuing of consolidated accounts of performance. This has advantages in terms of providing stakeholders with more immediate access to information, but has disadvantages in terms of comparability of information. However, organizations should still maintain a predictable cycle in which all of the information that is reported covers a specific time period.

Reporting on economic, environmental, and social performance could coincide or be integrated with other organizational reporting, such as annual financial statements. Coordinated timing will reinforce the linkages between financial performance and economic, environmental, and social performance.

UPDATING REPORT CONTENT

When preparing a new report, an organization may identify areas of information that have not changed since the prior report (e.g., a policy that has not been amended). The organization may choose to only update the topics and Indicators that have changed and to re-publish the Disclosures that have not changed. For example, an organization may choose to reproduce the information on policies that have not changed and only update its Performance Indicators. The flexibility to take such an approach will depend in large part on the organization's choice of reporting medium. Topics such as strategy and analysis and Performance Indicators are likely to show changes each reporting period, while

other topics such as organizational profile or governance may change at a slower pace. Regardless of the strategy used, the full set of applicable information for the reporting period should be accessible in a single location (either a paper or web-based document).

Assurance

CHOICES ON ASSURANCE

Organizations use a variety of approaches to enhance the credibility of their reports. Organizations may have systems of internal controls in place, including internal audit functions, as part of their processes for managing and reporting information. These internal systems are important to the overall integrity and credibility of a report. However, GRI recommends the use of external assurance for sustainability reports in addition to any internal resources.

A variety of approaches are currently used by report preparers to implement external assurance, including the use of professional assurance providers, stakeholder panels, and other external groups or individuals. However, regardless of the specific approach, it should be conducted by competent groups or individuals external to the organization. These engagements may employ groups or individuals that follow professional standards for assurance, or they may involve approaches that follow systematic, documented, and evidence-based processes but are not governed by a specific standard.

GRI uses the term 'external assurance' to refer to activities designed to result in published conclusions on the quality of the report and the information contained within it. This includes, but is not limited to, consideration of underlying processes for preparing this information. This is different from activities designed to assess or validate the quality or level of performance of an organization, such as issuing performance certifications or compliance assessments.

Overall, the key qualities for external assurance of reports using the GRI Reporting Framework are that it:

- Is conducted by groups or individuals external to the organization who are demonstrably competent in both the subject matter and assurance practices;
- Is implemented in a manner that is systematic, documented, evidence-based, and characterized by defined procedures;
- Assesses whether the report provides a reasonable and balanced presentation of performance, taking into consideration the veracity of data in a report as well as the overall selection of content;
- Utilizes groups or individuals to conduct the assurance who are not unduly limited by their relationship with the organization or its stakeholders to reach and publish an independent and impartial conclusion on the report;
- Assesses the extent to which the report preparer has applied the GRI Reporting Framework (including the Reporting Principles) in the course of reaching its conclusions; and
- Results in an opinion or set of conclusions that is publicly available in written form, and a statement from the assurance provider on their relationship to the report preparer.

As indicated in Profile Disclosure 3.13, organizations should disclose information on their approach to external assurance.

Glossary of Terms

Additional Indicators

Additional Indicators are those Indicators identified in the GRI Guidelines that represent emerging practice or address topics that may be material to some organizations but not generally for a majority.

Boundary

The boundary for a sustainability report refers to the range of entities whose performance is covered in the organization's sustainability report.

Content Index

A GRI content index is a table or matrix that lists all of the Standard Disclosures, and where responses to the Disclosures can be found (page number or URL). Reporting organizations can also add reference to organization-specific (non-GRI Guidelines) Indicators. The Content Index provides users with a quick overview of what has been reported and increases ease of report use. A Content Index is especially important if some of the Disclosures appear in other reports, such as a financial report or previous sustainability reports.

Core Indicator

Core Indicators are those Indicators identified in the GRI Guidelines to be of interest to most stakeholders and assumed to be material unless deemed otherwise on the basis of the GRI Reporting Principles.

Downstream

The term 'downstream entities' is based on the concept of a production chain that extends from the extraction of raw materials to the use of a good or service by an end-user. 'Downstream' refers to those organizations that play a role in the distribution or use of goods and services provided by the reporting organization, or, more generally, play a role in a later step in the production chain than the organization itself.

Global Reporting Initiative

GRI's vision is of a sustainable global economy where organizations manage their economic, environmental, social and governance performance and impacts responsibly and report transparently. GRI accomplishes this vision by providing guidance and support that enables organizations to report transparently and with accountability, as drivers of the change to a sustainable global economy. All GRI Reporting Framework components are developed using a multi-stakeholder consensus-seeking approach.

GRI Reporting Framework

The GRI Reporting Framework is intended to provide a generally accepted framework for reporting on an organization's economic, environmental, and social performance. The Framework consists of the Sustainability Reporting Guidelines, the Indicator Protocols, Technical Protocols, and the Sector Supplements.

Independent Board Member

Definitions for 'independent' can vary between legal jurisdictions. Independent usually implies that the member has no financial interest in the organization or other potential benefits that could create a conflict of interest. Organizations using the Guidelines should state the definition used for 'independent'.

Indicator Categories

Broad areas or groupings of sustainability topics. The categories included in the GRI Guidelines are: economic, environmental, and social. The social grouping is categorized in terms of Labor Practices, Human Rights, Society, and Product Responsibility. A given category may have several Indicator Aspects.

Indicator Aspects

The general types of information that are related to a specific Indicator category (e.g., energy use, child labor, customers).

Performance Indicator

Qualitative or quantitative information about results or outcomes associated with the organization that is comparable and demonstrates change over time.

Profile Disclosures

The numbered information requirements in Part 2 of the Guidelines that set the overall context for reporting and understanding organizational performance (e.g., 2.1, 3.13).

Reporting Principle

Concepts that describe the outcomes a report should achieve and that guide decisions made throughout the reporting process, such as which Indicators to respond to, and how to respond to them.

Sector Supplement

Sector Supplements are versions of the GRI Guidelines tailored for particular sectors. Some sectors face unique issues. Sector Supplements capture these issues, which may not be covered in the original Guidelines. Sector Supplements feature integrated commentary and new

Performance Indicators, ensuring that sustainability reports cover key sectoral concerns.

Stakeholder

Stakeholders are defined broadly as those groups or individuals: (a) that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services; or (b) whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives.

Standard Disclosures

The Guidelines present topics and information for reporting that are material to most organizations and of interest to most stakeholders. These are captured in three types of Standard Disclosures:

- Strategy and Profile Disclosures set the overall context for reporting and for understanding organizational performance, such as its strategy, profile, governance, and management approach;
- Disclosures on Management Approach cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area.
- Performance Indicators that elicit comparable information on the economic, environmental, and social performance of the organization

Sustainability Report

Sustainability reporting is the practice of measuring, disclosing, and being accountable for organizational performance while working towards the goal of sustainable development. A sustainability report provides a balanced and reasonable representation of the sustainability performance of the reporting organization, including both positive and negative contributions.

Indicator Protocol

An Indicator Protocol provides definitions, compilation guidance, and other information to assist report preparers, and to ensure consistency in the interpretation of the Performance Indicators. An Indicator Protocol exists for each of the Performance Indicators contained in the Guidelines.

Unitary Board

Refers to a board structure that has only one governing body responsible for the organization.

Upstream

The term 'upstream entities' is based on the concept of a production chain that extends from the extraction of raw materials to the use of a good or service by an end-user. 'Upstream' refers to those organizations that play a role in the supply chain of the reporting organization or, more generally, play a role in an earlier step in the production chain than the organization itself.

For definitions of words or concepts contained directly in the wording of the Indicators, see the Indicator Protocols.

G3 Guidelines Acknowledgements: A Global Effort

The following organizations provided funds or in-kind contributions for the G3 development process

G3 Consortium:

G3 ad hoc support:

The United Kingdom Department for Environment, Food and Rural Affairs (DEFRA) and the Netherlands Ministry of Foreign Affairs also contributed to the G3 Guidelines Development.

G3 Online supported by:

G3 printed by:

G3 Guidelines and Protocols Content Development

Volunteers from business, non-governmental organizations, labor, accountancy, investment, academia, and others came together and create all aspects of the G3 Guidelines and Protocols. The following multi-stakeholder technical working groups were convened between January and November 2005, and each delivered a different part of the content of the G3 Guidelines.

Indicators Working Group (IWG) Members

The Indicators Working Group was responsible for reviewing the indicators set as a whole; ensuring quality and consistency of the indicators' design; and designing overall fit with the TAC guidance.

- Mr. Neil Anderson, Union Network International, UNI
- Mr. David Bent, Forum for the Future
- Mr. William R. Blackburn, William Blackburn Consulting
- Ms. Julie-Anne Braithwaite, Rio Tinto/ICMM
- Ms. Sarah Forrest, Goldman Sachs International
- Ms. Somporn Kamolsiripichaiporn, Chulalongkorn University
- Mr. Robert Langford, The Federation des Experts Comptables Europeens (FEE)
- Ms. Stephanie Maier, Ethical Investment Research Service (EIRIS)
- Ms. Asako Nagai, Sony Corporation
- Mr. Ron Nielsen, Alcan Inc.
- Mr. Michael Rae, World Wide Fund Australia
- Ms. Ulla Rehell, Kesko Corporation
- Mr. George Nagle, Bristol-Myers Squibb
- Ms. Filippa Bergin, Amnesty International
- Ms. Giuliana Ortega Bruno, Ethos Institute

The IWG worked with six issue-specific Advisory Groups that were responsible for reviewing indicators and creating technical protocols for indicators in their area of expertise.

Society Advisory Group Members

- Ms. Anne Gambling, Holcim
- Mr. Sachin Joshi, Center For Social Markets (CSM)
- Mr. Craig Metrick, Investor Responsibility Research Center (IRRC)
- Mr. Keith Miller, 3M
- Ms. Ruth Rosenbaum, Center for Reflection, Education and Action (CREA)
- Ms. Glaucia Terreo, Instituto Ethos
- Mr. Peter Wilkinson, Transparency International

Human Rights Advisory Group Members

- Ms. Marina d'Engelbronner, Humanist Committee on Human Rights (HOM)
- Ms. Bethany Heath, Chiquita Brands
- Mr. Jorge Daniel Taillant, The Center for Human Rights and Environement (CEDHA)
- Rev. Mr. David M. Schilling, Interfaith Center on Corporate Responsibility
- Ms. Susan Todd, Solstice Sustainability Works Inc.
- Mr. Hirose Chuichiro, Canon
- Mr. Steve Ouma, Kenyan Human Rights Commission
- Mr. Björn Edlund, ABB Ltd.
- Ms. Marleen van Ruijven, Amnesty International

Environment (Biodiversity and Water) Advisory Group

- Mr. Ian Blythe, Boots Group PLC
- Mr. Ian Dutton, The Nature Conservancy
- Ms. Annelisa Grigg, Fauna & Flora International
- Ms. Nancy Kamp-Roelands, Ernst & Young Netherlands/ Royal NIVRA
- Ms. Erin Musk, City West Water
- Mr. Mike Rose, SASOL
- Mr. Fernando Toledo, Codelco

Environment (Pollution) Advisory Group Members

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- Mr. Yutaka Okayama, Toyota Motor Corporation
- Ms. Maria Fatima Reyes, Philippine Institute of Certified Public Accountants (PICPA)
- Mr. Yogendra Kumar Saxena, Gujarat Ambuja Cements
- Mr. David Stangis, Intel Corporation
- Ms. Sonia Valdivia, The Catholic University of Peru
- Mr. Eric Shostal, Institutional Shareholder Services
- Ms. Lucian Turk, Dell, Inc.

Labor Advisory Group Members

- Ms. Michiko Arikawa, Matsushita Electric Industrial (Panasonic)
- Mr. Stephen Frost, Southeast Asia Research Centre
- Ms. Kyoko Sakuma, Sustainability Analysis & Consulting
- Mr. Sean Ansett, Gap Inc.
- Ms. Deborah Evans, Lloyd's Register of Quality Assurance (LRQA)
- Mr. Pierre Mazeau, Electricité de France (EDF)
- Mr. Dan Viederman, Verité

Economic Advisory Group Members

- Ms. Christine Jasch, Institute for Environmental Management and Economics(IOEW)
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- Ms. Helen Campbell, former AccountAbility
- Mr. Eric Israel, KPMG LLP
- Ms. Martina Japy, BMJ CoreRatings
- Ms. Michelle Smith, Rohm and Haas
- Ms. Lisa Acree, Business for Social Responsibility
- Mr. Johan Verburg, NOVIB/Oxfam Netherlands

Reporting as a Process Working Group (RPWG) Members

The Reporting as a Process Working Group was tasked with updating and further developing the reporting principles, and other guidance on the process of applying the G3 Guidelines.

- Ms. Amy Anderson, Starbucks Coffee
- Mr. Pankaj Bhatia, World Resources Institute (WRI)
- Mr. Bill Boyle, BP
- Dr. Uwe Brekau, Bayer AG
- Ms. Debra Hall, Coalition for Environmentally Responsible Economies (CERES)
- Mr. Dunstan Hope, Business for Social Responsibility
- Dr. Aqueel Khan, Association for Stimulating Know How (ASK)

- Ms. Judy Kuszewski, SustainAbility Ltd.
- Mr Brian Kohler, Communications, Energy & Paperworkers Union of Canada
- Mr Ken Larson, Hewlett Packard
- Mr. Steve Lippman, Trillium Invest
- Mr Luis Perera, PriceWaterHouseCoopers
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- Ms Mizue Unno, So-Tech Consulting, Inc.
- Mr Cornis van der Lugt, UNEP Division of Technology, Industry, and Economics (DTIE)
- Mr. Robert Walker, The Ethical Funds Company
- Mr. Ian Whitehouse, Manaaki Whenua Landcare Research
- Mr Alan Willis, Alan Willis & Associates
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Public comments

270 submissions were received in response to its call for comments on the draft G3 Guidelines between January and March 2006. These comments significantly shaped the final G3 Guidelines.

Consultants

The GRI secretariat enlisted the (paid) help of the following consultants during the G3 process:

- csrnetwork (Lead consultant – Mark Line)
- Just Solutions (Lead consultant – Vic Thorpe)
- onValues (Lead consultant - Ivo Knoepfel)
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- Responsibility Matters (Lead consultant – Mark Brownlie)
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Community Impacts Working Group

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- Ms. Constance Kane, World Education
- Ms. Helen Macdonald, Newmont Mining Corporation
- Ms. Liane Lohde, International Finance Corporation, United States of America
- Mr. Manohar Paralkar, Tata Motors
- Mr. Claude Perras, Rio Tinto
- Mr. Johan Verburg, Oxfam/Novib

Human Rights Working Group

- Mr. Tom Etty, Former FNV Netherlands
- Ms. Karin Ireton, Standard Bank
- Ms. Margaret Jungk, The Danish Institute for Human Rights
- Mr. Stephen Ouma Akoth, Former Human Rights Commission, Kenya
- Ms. Jeehye Park, SK Telecom
- Mr. Dante Pesce, Vincular: Centre for CSR – Chile
- Ms. Anna Pot, APG All Pensions Group
- Mr. Ed Potter, Coca-Cola Company
- Ms. Soraya Ramoul, NovoNordisk
- Ms. Jo Render, Newmont Mining Corporation / ERM
- Mr. Martin Summers, British American Tobacco
- Ms. Jet Urmeneta, Verité Southeast Asia
- Mr. Bob Walker, Northwest & Ethical Investments
- Mr. John Wilson, TIAA-CREF

Gender Working Group

- Ms. Gemma Adaba , International Confederation of Free Trade Unions (ICFTU)
- Ms. Amy Augustine, Calvert /CERES
- Mr. Stefan Chojnicki, Standard Chartered Bank
- Ms. Heloisa Covolan, Itaipu Binacional
- Ms. Janet Geddes, KPMG India
- Ms. Jane Gronow, Rio Tinto
- Ms. Kate Grosser, Nottingham University Business School
- Ms. Cecily Joseph, Symantec
- Ms. Tahereh Kharestani, CSR Iran
- Mr. Tur-Od Lkhagvajav, XacBank
- Ms. Jyoti Macwan, SEWA
- Ms. Laraine Mills, UNIFEM
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- Ms. Pratibha Pandya, SEWA
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- Ms. Srimathi Shivashankar, Infosys Technologies India
- Ms. Ines Smyth, Oxfam GB
- Ms. Anne Stenhammer, UNIFEM
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- Ms. Noortje Verhart, KIT Royal Tropical Institute
- Mr. Vusa Vundla, AMSCO
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Public comments

The development of G3.1 followed established due process, including a call for public comment. 358 responses were received during the Public Comment Period. Recommendations and concerns were considered and addressed by the Working Groups and GRI's governance bodies, significantly shaping G3.1's design.

Acknowledgements Technical Protocol

Report Content & Materiality Working Group

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- Mr. Bradley Googins, Carroll School of Management - Boston College
- Mr. Jong Ho Hong, Graduate School of Environmental Studies Seoul National University
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- Mr. David Kingma, Holcim
- Mr. Carlos Eduardo Lessa Brandão - Brazilian Institute of Corporate Governance
- Mr. Jason Morrison, Pacific Institute
- Mr. Graham Terry, The South African Institute of Chartered Accountants (SAICA)
- Mr. Luis Perera, PriceWaterHouseCoopers
- Mr. Cornis van der Lugt - United Nations Environment Programme (UNEP)
- Ms. Janet Williamson, TUC

Public comments

The development of the Technical Protocol – Applying the Report Content Principles followed established due process, including a call for public comment.
40 responses were received during the Public Comment Period. Recommendations and concerns were considered and addressed by the Working Group and GRI's governance bodies, significantly shaping the Technical Protocol's design.

GRI Governance Bodies

Technical Advisory Committee

This group of a maximum of 15 experts assists in maintaining the overall quality and coherence of the GRI Reporting Framework by providing high level technical advice and expertise. Their key function in the Guidelines' development is to recommend the direction of guidance, resolve key issues that emerge around content, ensure the development follows sound due process, and submit a concur/non-concur recommendation to the Board on whether to approve the Guidelines for release.

Stakeholder Council

This group of a maximum of 50 constitutes the formal stakeholder policy forum within the GRI governance structure. The Council advises the Board on policy and strategy issues. Some individual SC members participate in Guidelines Working Groups.

Board of Directors:

This group of a maximum of 16 has the ultimate fiduciary, financial and legal responsibility for GRI, and is the final decision making authority on Guidelines revisions, organizational strategy and work plans.

GRI Secretariat:

The Secretariat works to drive GRI's Mission to make sustainability reporting standard practice. The Secretariat implements the Guidelines and technical work plan approved by the Board of Directors. It also manages communications, outreach, stakeholder relations, learning and research services and financial administration. The Secretariat supports the operations of the Board of Directors, Stakeholder Council and Technical Advisory Committee.

Event Organizers Sector Supplement Content Development

Acknowledgements

Event Organizers Sector Supplement Working Group Members

The Event Organizers Sector Supplement Working Group was responsible for developing the set of new, sector-specific disclosures and Performance Indicators, as well as commentary on the G3.1 Guidelines content. The Working Group process ran from November 2009 through November 2011. The Working Group was formed by volunteers from event organizers companies and organizations, investors, labor and non-governmental organizations.

The GRI secretariat enlisted the (paid) help of the following consultants during the Event Organizers Sector Supplement process:

- Sustainable Events Ltd (Lead consultant - Fiona Pelham)
- INSPIRIT International Communications (Lead consultant for layout – Tuuli Sauren)
- Support for meeting logistics provided by GMIC - Green Meeting Industry Council

Event Organizers Sector Supplement Content Development

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Guy Bigwood	MCI Group	Switzerland
Phil Cumming	LOCOG - London Organising Committee of the Olympic Games and Paralympic Games	UK
Ann Duffy	VANOC - Vancouver Organizing Committee for the 2010 Olympic and Paralympics Winter Games	Canada
Meegan Jones	Live Earth	US
Elizabeth Henderson	Meeting Change	Canada
Dale Hudson	IMEX Group	UK
Piers Kelly	Reed Exhibitions Ltd	UK
Manfred Koblmueller	Austrian Institute of Ecology	Austria
Laura Lopez	International Annual Meeting on Language Arrangements (IAM-LADP) & Economic Commission for Latin America and the Caribbean (ECLAC), United Nations	Chile
Amy Spatrisano	MeetGreen®	USA
Rolf Schwery	Recommended by Union of European Football Associations (UEFA) Rolf Schwery, Schwery Consulting	Switzerland
Jessica Champagne	Service Employees International Union	USA
Caroline Howe	Climate Solutions Project, IYCN (Indian Youth Climate Network)	India
Kaori Kuroda	CSO Network Japan	Japan
Catherine Langabeer/ Alison Tickell	Julie's Bicycle	UK
Steve Leonard	European Sponsorship Association (ESA) - Gameplan Limited	UK
Danny Lurie	Hillside Digital Trust	South Africa
Sylvia Schenk	Transparency International	Germany

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GRI Application Levels
Event Organizers Sector Supplement

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THE EVENT ORGANIZERS SECTOR SUPPLEMENT IS BASED ON THE G3.1 SUSTAINABILITY REPORTING GUIDELINES

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GRI Application Levels

Brief overview

To indicate that a report is GRI-based, report makers should declare the level to which they have applied the GRI Reporting Framework via the "Application Levels" system.

To meet the needs of beginners, advanced reporters, and those somewhere in between, there are three levels in the system. They are titled C, B, and A. The reporting criteria at each level reflect a measure of the extent of application or coverage of the GRI Reporting Framework. A "plus" (+) is available at each level (ex., C+, B+, A+) if external assurance was utilized for the report.

How the system works

A report maker self-declares a Level based on its own assessment of its report content against the criteria in the GRI Application Levels (see overleaf).

In addition to the self-declaration, reporting organizations can choose one or both of the following options:

- Have a third party offer an opinion on the self-declaration
- Request that the GRI check the self-declaration.

Value of the Levels

The Levels aim to provide:

- Report readers with a measure of the extent to which the GRI Guidelines and other Reporting Framework elements have been applied in the preparation of a report.
- Report makers with a vision or path for incrementally expanding application of the GRI Reporting Framework over time.

Declaring an Application Level clearly communicates which elements of the GRI Reporting Framework have been applied in the preparation of a report.

- Incentives for beginners: The Levels provide a starting point for first-time report makers, and also reinforce the importance and value of an incremental approach to reporting which expands over time.
- Recognizing advanced reporters: A growing number of organizations have developed sophisticated reporting systems based on the GRI Framework, that include assurance, and are looking to communicate this to readers in a quick and easy-to-understand way.

Application Level Criteria

Reports intended to qualify for level C, C+, B, B+, A or A+ must contain each of the criteria that are presented in the column for the relevant Level.

GRI recommends reporting organizations include the Application Level table in their report as it illustrates the value and requirements of the system to report readers.

Report Application Level	C	C+	B	B+	A	A+
Standard Disclosures: Profile Disclosures (OUTPUT)	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4 , 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
Disclosures on Management Approach (OUTPUT)	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
Performance Indicators & Sector Supplement Performance Indicators (OUTPUT)	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	

* Sector supplement in final version

** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines

*** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines

Declaring an Application Level

A GRI Application Level declaration should be included in the report. It needs to be indicated who has made this assessment.

Reporting organizations may exercise their option to seek opinions from a third party or request a GRI Application Level Check to confirm their self-declaration.

Both self-declarations and third party statements should be indicated in the report by including appropriate text. More information on 'Options for Declaration' can be found at www.globalreporting.org.

Having successfully completed a GRI Application Level Check, reporting organizations should include the customized GRI Application Level Check Statement in their report, which incorporates the special GRI-Checked icon.

The *GRI Application Level Check Statement* serves as the formal confirmation of the Application Level Check. GRI recommends reporting organizations publish this Statement near the GRI Content Index.

GRI will only recognize reports on its website as GRI-based if they contain, at minimum, a GRI Content Index.

The GRI Content Index lists every Guidelines disclosure addressed in a report. The Index complements, and should correspond to, an Application Level declaration. It communicates which GRI disclosures have been reported, and the reason why certain disclosures have not been reported. The Index is also the gateway for finding all reported sustainability information. It should be able to easily have clear and direct referencing, and if used online, can be an interactive navigation tool. By using the Index, report users should be able to easily find specific data.

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Application Level check methodology

The most important aspect of the GRI Application Level Check revolves around the GRI Content Index. This Index is the basis for determining whether or not an organization has reported on the required set and number of *standard disclosures* (Profile Disclosures, Disclosures on Management Approach, Performance Indicators) for a particular Application Level.

When GRI finds that the Index does not meet the requirements for the Application Level declared by the organization, a set of action points will be provided to the reporting organization in order to correct this.

A GRI Content Index template (Excel file) can be downloaded from GRI's website, which a reporting organization is required to complete for the GRI Application Level Check and can also be included in its report.

As a secondary step, GRI takes a sample of the standard disclosures and determines whether the reporting claims made in the Index can be substantiated. For this purpose, GRI checks the text to see if:

- A quantitative standard disclosure has been answered with a quantitative response in-line with the disclosure.
- A qualitative standard disclosure has been answered with a qualitative response in-line with the disclosure.

Application Levels and assurance

GRI recommends the use of external assurance.

For each of the Application Levels, a "+" can be added to the Level when a reporting organization has had its reporting externally assured. GRI has identified six key qualities for external assurance of reports. The external assurance:

- should be conducted by groups or individuals external to the organization who are demonstrably competent in both the subject matter and assurance practices;
- is implemented in a manner that is systematic, documented, evidence-based, and is characterized by defined procedures;
- assesses whether the report provides a reasonable and balanced presentation of performance, taking into consideration the veracity of the data in a report as well as the overall selection of content;
- utilizes groups or individuals to conduct the assurance who are not unduly limited by their relationship with the organization or its stakeholders to reach and publish an independent and impartial conclusion on the report;
- assesses the extent to which the report preparer has applied the GRI Reporting Framework (including the Reporting Principles) in the course of reaching its conclusions; and
- results in an opinion or set of conclusions that is publicly available in written form, and a statement from the assurance provider on their relationship to the report preparer.

If GRI is requested to check a "plus" (+) level report it will check for the presence of a statement from the assurance provider but will not conduct reviews to determine whether external assurance has met the above-listed criteria.

The Application Levels are intended to demonstrate a pathway for incrementally expanding approaches to reporting using the GRI Reporting Framework. They are in no way intended as substitutes for or equivalents to external assurance.

Indicator Protocols Set
Economic (EC)
Event Organizers Sector Supplement

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The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Economic

Performance Indicators

ASPECT: ECONOMIC PERFORMANCE

CORE **EC1** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

Event Organizers
Commentary added EO

CORE **EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change.

Event Organizers
Commentary added EO

CORE **EC3** Coverage of the organization's defined benefit plan obligations.

CORE **EC4** Significant financial assistance received from government.

ASPECT: MARKET PRESENCE

ADD **EC5** Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.

CORE **EC6** Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

CORE **EC7** Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

ASPECT: INDIRECT ECONOMIC IMPACTS

CORE **EC8** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

ADD **EC9** Understanding and describing significant indirect economic impacts, including the extent of impacts.

Event Organizers
Commentary added EO

ASPECT: OVERALL

CORE **EO1** Direct economic impacts and value creation as a result of sustainability initiatives. EO

Relevance

Performance data generated in response to the Indicators in this section are expected to illustrate:

- The flow of capital amongst different stakeholders; and
- The major economic impacts of the organization throughout society.

An organization's economic performance is fundamental to understanding the organization and its basis for sustainability. However, this information is already well reported in many countries in annual financial accounts and reports. Financial statements provide information about the financial position, performance, and changes in the financial position of an entity. They also indicate the results achieved in managing the financial capital provided to the organization.

What is reported less frequently, but often desired by readers of sustainability reports, is the organization's contribution to the sustainability of the economic systems in which the organization operates. An organization may be financially viable, but this may have been achieved by creating significant externalities that impact other stakeholders. Economic Performance Indicators are intended to measure the economic outcomes of an organization's activities and the effect of these outcomes on a broad range of stakeholders.

The Indicators in this section are divided into three categories:

1. **Economic Performance.** This category of Indicators addresses the direct economic impacts of the organization's activities and the economic value added by these activities.
2. **Market Presence.** These Indicators provide information about interactions in specific markets.
3. **Indirect Economic Impacts.** These Indicators measure the economic impacts created as a result of the organization's economic activities and transactions.

There are several linkages between different Economic Indicators. Elements of the value-added table in EC1 are related to other Economic Indicators, and there are also connections between wages and benefits (EC1-2.1c and EC5), transactions with governments (EC1-2.1e and EC4), and community investments (EC1-2.1f and EC8).

The Economic Indicators are also closely related to Indicators in other Protocols, including:

- EC1-2.1c, EC5, and LA14 regarding wages;
- EC1-2.1c, EC3, and LA3 regarding employee benefits;
- EC1-2.1f, EC6, EC8, and SO1 regarding interactions with local communities;
- EC2 (climate change risk) and EN3 (direct energy consumption); and
- EC10 (indirect economic impacts) and SO1 (socio-economic impacts on communities).

Definitions

Significant locations of operation

Locations where single-market revenues, costs, stakeholder payments, production, or employee numbers represent a significant share of the organization's global total, and are sufficient to be particularly important to decision-making by the organization or its stakeholders. Combined, these locations would likely represent the majority of the above figures. Reporting organizations should identify and explain the specific criteria used to determine what is significant. Reporting organizations should use International Accounting Standards 14 (IAS14) as a reference in defining significant locations of operation.

General References

- The International Accounting Standards Board (IASB) website (www.iasb.org) provides information about relevant International Financial Reporting Standards (IFRS).
- In preparing responses to the Economic Indicators, data should be compiled from figures in the organization's audited financial accounts or its internally audited management accounts, wherever possible. In all cases, the data should be compiled using either:
- The relevant International Financial Reporting Standards (IFRS) and Interpretations of Standards, published by the International Accounting Standards Board (IASB) (some Indicator Protocols reference specific International Accounting Standards, which should be consulted); or

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- National or regional standards recognized inter-nationally for the purpose of financial reporting.

The reporting organization should clearly indicate which standards were applied and provide clear references to the relevant sources.

Segmental reporting

Reporting organizations should use International Accounting Standards 14 (IAS14) as a reference in defining 'local', as required by Indicators EC1, EC5, EC6, and EC7.

EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

1. Relevance

Data on the creation and distribution of economic value provide a basic indication of how the organization has created wealth for stakeholders. Several components of the Economic Value Generated and Distributed (EVG&D) table also provide an economic profile of the reporting organization, which may be useful for normalizing other performance figures. If presented in country-level detail, EVG&D can provide a useful picture of the direct monetary value added to local economies.

In order to be transparent about the generation and distribution of economic value, it is important for event organizers to provide information about revenue generated by commissions, grants, penalties, value in kind, royalties, fines and other benefits. EO

EO

2. Compilation

2.1 Presentation:

- The EVG&D data should be compiled, where possible, from data in the organization's audited financial or profit and loss (P&L) statement, or its internally audited management accounts. It is also recommended that the economic value data be presented on an accruals basis in a table that includes the basic components for the organization's global operations as included in the table below. Data can also be presented on a cash basis where this can be justified and disclosed in a table that includes the basic components as listed below.

To better assess local economic impacts, EVG&D should be presented separately at country, regional, or market levels, where significant. Reporting organizations should identify and explain their criteria for defining significance.

2.2 Guidance on EVG&D Table Line Entries

a) Revenues:

- Net sales equal gross sales from products and services minus returns, discounts, and allowances.
- Revenue from financial investments includes cash received as interest on financial loans, as dividends from shareholdings, as royalties, and as direct income generated from assets (e.g., property rental).

Component	Comment
Direct economic value generated	
a) Revenues	Net sales plus revenues from financial investments and sales of assets including revenues such as commissions, value in kind, royalties, fines and other benefits. EO
Economic value distributed	
b) Operating costs	Payments to suppliers, non-strategic investments, royalties, and facilitation payments
c) Employee wages and benefits	Total monetary outflows for employees (current payments, not future commitments)
d) Payments to providers of capital	All financial payments made to the providers of the organization's capital.
e) Payments to government (by country – see note below)	Gross taxes
f) Community investments	Voluntary contributions and investment of funds in the broader community (includes donations)
Economic value retained (calculated as Economic value generated less Economic value distributed)	Investments, equity release, etc.

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- Revenues from sale of assets include physical assets (property, infrastructure, equipment) and intangibles (e.g., intellectual property rights, designs, and brand names).

- Revenues generated from commissions, grants, penalties, value in kind, royalties, fines and other benefits, including data reported in EO9 'Type and sustainability performance with respect to sourcing initiatives'.

- Monetary value of fines levied and collected from suppliers, participants who are content providers and attendees.

b) Operating costs:

- Cash payments made outside the reporting organization for materials, product components, facilities, and services purchased. This includes property rental, license fees, facilitation payments (since these have a clear commercial objective), royalties, payments for contract workers, employee training or induction costs (where outside trainers are used), employee protective clothing, etc.

c) Employee wages and benefits:

- Total payroll means employee salaries, including amounts paid to government institutions (employee taxes, levies, and unemployment funds) on behalf of employees. Non-employees working in an operational role should normally not be included here, but rather under Operating Costs as a service purchased.

- Total benefits include regular contributions (e.g., to pensions, insurance, company vehicles, and private health), as well as other employee support such as housing, interest-free loans, public transport assistance, educational grants, and redundancy payments. They do not include training, costs of protective equipment, or other cost items directly related to the employee's job function.

d) Payments to providers of funds:

- Dividends to all shareholders;

- Interest payments made to providers of loans.

- This includes interest on all forms of debt and borrowings (not only long-term debt) and also arrears of dividends due to preferred shareholders.

e) Payments to government:

- All company taxes (corporate, income, property, etc.) and related penalties paid at the international, national, and local levels. This figure should not include deferred taxes because they may not be paid. For organizations operating in more than one country, report taxes paid by country. The organization should report which definition of segmentation has been used.

f) Community investments:

- Voluntary donations and investment of funds in the broader community where the target beneficiaries are external to the company. These include contributions to charities, NGOs and research institutes (unrelated to the company's commercial R&D), funds to support community infrastructure (e.g., recreational facilities) and direct costs of social programs (including arts and educational events). The amount included should account for actual expenditures in the reporting period, not commitments.

- For infrastructure investments, the calculation of the total investment should include costs of goods and labor in addition to capital costs. For support of ongoing facilities or programs (e.g., an organization funds the daily operations of a public facility), the reported investment should include operating costs.

- This excludes legal and commercial activities or where the purpose of the investment is exclusively commercial. Donations to political parties are included but are also addressed separately in more detail in SO6.

- Any infrastructure investment that is driven primarily by core business needs (e.g., building a road to a mine or factory) or to facilitate the business operations of the organization should not be included. The calculation of investment may include infrastructure built outside the main business activities of the reporting

organization, such as a school or hospital for employees and their families.

2.3 Report, in those instances where financial information related to competitive advantage has not been disclosed, the reason for not disclosing. EO

3. Definitions

Supplier

External party from whom products or services are obtained or with whom contracts are concluded for the provision of goods and services. In this Supplement, the term supplier includes contractors and sub-contractors, manufacturers, wholesalers and service providers. EO

4. Documentation

Finance, treasury, or accounting departments should have the information required by this Indicator.

5. References

- International Accounting Standard (IAS) 12 on Income Taxes, IAS 14 on segment Reporting, IAS 18 on Revenues, and IAS 19 on Employee Benefits should be consulted.

EO

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EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change.

1. Relevance

Climate change presents risks and opportunities to organizations, their investors, and their stakeholders. Organizations may face physical risks due to changes in the climate system and weather patterns. These risks may include the impact of increased storms; changes in sea level, ambient temperature, and water availability; impacts on the workforce such as health effects (e.g., heat-related illness or disease); or the need to relocate operations.

As governments move to regulate activities that contribute to climate change, organizations that are directly or indirectly responsible for emissions face regulatory risk through increased costs or other factors impacting competitiveness. Limits on greenhouse gas emissions can also create opportunities for organizations as new technologies and markets are created. This is especially the case for organizations that can use or produce energy and energy products more efficiently.

EN16 allows for disclosure on total amount of greenhouse gas emissions, while EN18 discloses total reductions achieved and initiatives for reducing the amount of emissions the reporting organization produces.

2. Compilation

2.1 Report whether the organization's senior governance body considered climate change and the risks and opportunities it presents to the organization.

2.2 Report risks and/or opportunities posed by climate change that have potential financial implications for the organization, including:

- Risks due to physical changes associated with climate change (e.g., impacts of modified weather patterns and heat-related illness);
- Regulatory risks (e.g., the cost of activities and systems to comply with new regulations);
- Opportunities to provide new technologies, events and/or products, or services to address challenges related to climate change; and EO
- Potential competitive advantages created for the organization by regulatory or other technology changes linked to climate change.

2.3 Report whether management has quantitatively estimated the financial implications (e.g., cost of insurance and carbon credits) of climate change for the organization. Where possible, quantification would be beneficial. If quantified, disclose financial implications and the tools used to quantify.

2.4 Report initiatives to mitigate risks and maximize opportunities associated with climate change for the organization, the event and relevant stakeholders (e.g., adaptation measures, emissions reduction). EO

3. Definitions

None.

4. Documentation

Records or minutes of the organization's governance bodies, including environmental committees may have the information required by this Indicator.

5. References

None.

EC3 Coverage of the organization's defined benefit plan obligations.

1. Relevance

When an organization provides a retirement plan for its workforce, these benefits could become commitments that members of the schemes plan on for their long-term economic well-being. Defined benefits plans have potential implications for employers in terms of the obligations that need to be met. Other types of plans, like defined contributions, do not guarantee access to a retirement plan or the quality of benefits. The type of plan chosen has implications for both employees and employers. Conversely, a properly funded pension plan can help to attract and maintain a stable workforce and support long-term financial and strategic planning on the part of the employer.

2. Compilation

2.1 Identify whether the structure of retirement plans offered to employees are based on:

- Defined benefit plans; or
- Other types of benefits.

2.2 For defined benefit plans, identify whether the employer's obligations to pay pensions under the plan are to be met directly by the organization's general resources or through a fund held and maintained separately from the resources of the organization.

2.3 Where the plan's liabilities are met by the organization's general resources, report the estimated value of those liabilities.

2.4 Where a separate fund exists to pay the plan's pension liabilities, report:

- The extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;
- The basis on which that estimate has been arrived at; and
- When that estimate was made.

2.5 Where a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.

2.6 Report the percentage of salary contributed by employee or employer.

2.7 Report the level of participation in retirement plans (e.g., participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).

2.8 Different jurisdictions (e.g., countries) have varying interpretations and guidance regarding calculations used to determine plan coverage. Calculate in accordance with the regulations and methods for relevant jurisdictions, and report aggregated totals. Consolidation techniques should be the same as those applied in preparing the financial accounts of the organization. Note that benefit pension plans are part of the International Accounting Standard (IAS) 19, however, IAS 19 covers more issues.

3. Definitions

Full coverage

Plan assets that meet or exceed plan obligations.

4. Documentation

Finance or accounting departments should have the information required by this Indicator.

5. References

- International Accounting Standard (IAS) 19 on Employee Benefits .

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EC4 Significant financial assistance received from government.

1. Relevance

This Indicator provides a measure of host governments' contributions to the reporting organization. The significant financial assistance received from a government, in comparison with taxes paid, can be useful for developing a balanced picture of the transactions between the reporting organization and government.

2. Compilation

2.1 Report significant estimated aggregate financial value on an accruals basis for the following:

- Tax relief/credits;
- Subsidies;
- Investment grants, research and development grants, and other relevant types of grants;
- Awards;
- Royalty holidays;
- Financial assistance from Export Credit Agencies (ECAs);
- Financial incentives; and
- Other financial benefits received or receivable from any government for any operation.

2.2 Report whether the government is present in the shareholding structure.

3. Definitions

Significant financial assistance

Significant direct or indirect financial benefits that do not represent a transaction of goods and services, but which are an incentive or compensation for actions taken, the cost of an asset, or expenses incurred. The provider of financial assistance does not expect a direct financial return from the assistance offered.

4. Documentation

Financial accountants include items of IAS 20 individually but these are not consolidated, as this Indicator requires.

5. References

- International Accounting Standard (IAS) 20 on Accounting for Government Grants and Disclosure of Government Assistance.

EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.

1. Relevance

Economic well-being is one of the ways in which an organization invests in its employees. This Indicator helps demonstrate how an organization contributes to the economic well-being of employees in significant locations of operation. The Indicator also provides an indication of the competitiveness of the organization's wages, and information relevant for assessing the effect of wages on the local labor market. Offering wages above the minimum can be one factor in building strong community relations, employee loyalty, and strengthening an organization's social license to operate. This Indicator is most relevant for organizations in which a substantial portion of their workforce is compensated in a manner or scale that is closely linked to laws or regulations on minimum wage.

2. Compilation

2.1 Identify whether a significant proportion of the workforce is compensated based on wages subject to minimum wage rules.

2.2 In percentage terms, compare local minimum wage to the reporting organization's entry level wage by gender at significant locations of operation.

2.3 Identify the variation in the ratios across significant locations of operation.

2.4 Report the distribution of the ratio of the entry level wage by gender to the minimum wage.

2.5 Report the definition used for 'significant locations'.

2.6 For organizations that only offer salaried employment, the salary should be converted into an hourly estimate.

2.7 Indicate whether a local minimum wage is absent or variable in significant locations of operation, by gender. In circumstances in which different minimums could be used as a reference, explain which minimum wage is being used.

3. Definitions

Local minimum wage

Minimum wage refers to compensation per hour or other unit of time for employment allowed under law. Since some countries have numerous minimum wages (e.g., by state/province or by employment category), identify which minimum wage is being used.

Entry level wage

Entry level wage should be defined by the full-time wage offered to an employee in the lowest employment category. Intern or apprentice wages should not be considered.

4. Documentation

Potential sources of information include the payroll department of the organization or finance, treasury, or accounting departments. Pertinent legislation in each country/region of operation may also provide information for this Indicator.

5. References

- Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), 1979.

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EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

1. Relevance

The influence an organization can have on a local economy goes beyond direct jobs and payment of wages and taxes. By supporting local business in the supply chain, an organization can indirectly attract additional investment to the local economy.

Reporting organizations can gain or retain their 'social license to operate' in part by demonstrating positive local economic impacts. Local sourcing can be a strategy to help ensure supply, support a stable local economy, and can prove to be more efficient for remote settings. The proportion of local spending can also be an important factor in contributing to the local economy and maintaining community relations. However, the overall impact of local sourcing will also depend on the sustainability of the supplier over the long term.

2. Compilation

2.1 Report the organization's geographic definition of 'local'.

2.2 For the following calculations, note that percentages should be based on invoices or commitments made during the reporting period (i.e., accruals accounting).

2.3 Report whether the organization has a policy or common practices for preferring locally based suppliers either organization-wide or for specific locations.

2.4 If so, state the percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (e.g., % of goods and supplies purchased locally). Local purchases can be made either from a budget managed at the location of operation or at the organization's headquarters.

2.5 Indicate the factors that influence supplier selection (e.g., costs, environmental and social performance) in addition to their geographic location.

3. Definitions

Locally-based suppliers

Providers of materials, products, and services that are based in the same geographic market as the reporting organization (i.e., no trans-national payments to the supplier are made). The geographic definition of 'local' may vary because, in some circumstances, cities, regions within a country, and even small countries could be reasonably viewed as 'local'.

4. Documentation

None.

5. References

None.

EC7 Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

1. Relevance

Selection of staff and senior management is based on a range of considerations. Ensuring that senior management is populated with local residents can benefit the local community and the organization's ability to understand local needs. Diversity within a management team and the inclusion of members from the local area can enhance human capital, the economic benefit to the local community, and the organization's ability to understand local needs.

2. Compilation

2.1 Report whether the organization has a global policy or common practices for granting preference to local residents when hiring in significant locations of operation.

2.2 If so, report the proportion of senior management in significant locations of operation from the local community. Use data on full-time employees to calculate this percentage.

2.3 Report the definition of 'senior management' used.

3. Definitions

Local

Local refers to individuals either born in or who have the legal right to reside indefinitely (e.g., naturalized citizens or permanent visa holders) in the same geographic market as the operation. Reporting organizations can choose their own definition of 'local' because, in some cases, cities, regions, and even small countries could be reasonably viewed as local. However, the definition should be clearly disclosed.

4. Documentation

Personnel or human resources departments should have the information required by this Indicator.

5. References

None.

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EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.

1. Relevance

As well as generating and distributing economic value, an organization can affect an economy through its investments in infrastructure. The impacts of infrastructure investment can extend beyond the scope of the organization's own business operations and over a longer timescale. This might include transport links, utilities, community social facilities, sports centers, health and welfare centers, etc. Along with investment in its own operations, this is one measure of an organization's capital contribution to the economy.

2. Compilation

2.1 Explain the extent of development (e.g., size, cost, duration) of significant investments and support, and the current or expected impacts (positive or negative) on communities and local economies. Indicate whether these investments and services are commercial, in-kind, or pro bono engagement.

2.2 Report whether the organization conducted a community needs assessment to determine infrastructure and other services needed. If so, briefly explain the results of the assessment.

3. Definitions

Infrastructure

Facilities (e.g., water supply facility, road, school, or hospital) built primarily to provide a public service or good rather than a commercial purpose, and from which the organization does not seek to gain direct economic benefit.

Services supported

Providing a public benefit either through direct payment of operating costs or through staffing the facility/service with the reporting organization's own employees. Public benefit can also include public services.

4. Documentation

Finance, treasury, or accounting departments should have the information required by this Indicator.

5. References

None.

EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts.

1. Relevance

Indirect economic impacts are an important part of an organization's economic influence in the context of sustainable development. Whereas direct economic impacts and market influence tend to focus on the immediate consequences of monetary flows to stakeholders, indirect economic impacts include the additional impacts generated as money circulates through the economy.

Direct economic impacts are often measured as the value of transactions between the reporting organization and its stakeholders, while indirect economic impacts are the results - sometimes non-monetary - of the transaction. Indirect impacts are an important aspect of an organization's role as a participant or agent in socio-economic change, particularly in developing economies. Indirect impacts are particularly important to assess and report in relation to local communities and regional economies.

For management purposes, indirect economic impacts are an important indication of where risks to reputation may develop, or where opportunities may emerge to expand market access, competitive advantage or a social license to operate. EO

Refer to EO13 for reporting on number, type and impact of physical and technological legacies. EO

2. Compilation

2.1 Explain work undertaken to understand the indirect economic impacts the organization has at the national, regional, or local level.

2.2 Report examples of indirect economic impacts, both positive and negative, such as:

- Changing the productivity of organizations, sectors, or the whole economy (e.g., through greater adoption or distribution of information technology);
- Economic development in areas of high poverty (e.g., number of dependents supported through income from one job);
- Economic impact of improving or deteriorating social or environmental conditions (e.g., changing job market in an area converted from small family farms to large plantations or the economic impacts of pollution);
- Availability of events and products and services for those on low incomes (e.g., preferential pricing of pharmaceuticals contributes to a healthier population that can participate more fully in the economy; pricing structures that exceed the economic capacity of those on low incomes); EO
- Enhancing skills and knowledge amongst a professional community or in a geographical region (e.g., need for a supplier base creates a magnet for companies with skilled workers, which in turn engenders new learning institutes);
- Jobs or business supported or created in the supply chain or distribution chain (e.g., assessing the impacts of growth or contraction of the organization on its suppliers) EO
- Stimulating, enabling, or limiting foreign direct investment (e.g., expansion or closure of an infra-structure service in a developing country can lead to increased or reduced foreign direct investment);
- Economic impact of change in location of operations or activities (e.g., outsourcing of jobs to an overseas location); and
- Economic impact of the use of events, products and services (e.g., linkage between economic growth patterns and use of particular products and services). EO

Sector specific examples include: EO

- Economic impacts on destination and local communities (e.g., increased tourism); and
- Economic impact for participants as a result of networking (e.g., tradeshow).

2.3 Report the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas

3. Definitions

Indirect economic impact

An additional consequence of the direct impact of

financial transactions and the flow of money between an organization and its stakeholders.

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Economic impact

A change in the productive potential of the economy that can have an influence on a community's or stakeholder's well-being and longer-term prospects for development.

4. Documentation

Event budget, documents related to capital spending versus event spending, tourism, convention and visitor statistical reports, chambers of commerce and trade associations' statistical reports, research reports, governmental statistics.

EO

5. References

None.

EO1 Direct economic impacts and value creation as a result of sustainability initiatives.

1. Relevance

Sustainability initiatives can have a positive and negative economic impact on an organization. They also have the potential to create additional economic value.

The financial implications of sustainability initiatives are of interest for many event stakeholders. The business case for sustainability initiatives includes returns on investment such as resource cost savings, increased brand value, competitive advantage and additional revenues. Budgetary savings can result from resource conservation, reduced consumption or reductions in waste volumes, resulting in direct benefits for the event and the organization's financial performance. Value creation can be offered to sponsors, organizers, and other stakeholders through innovative sustainability communication programs.

Performance in this Indicator may further support the business case for embedding sustainability initiatives into ongoing event production and business practice.

Indirect economic impact and value created for the community or other stakeholders is a positive outcome to be reported with EC9.

2. Compilation

2.1 Report direct economic impacts on the reporting organization achieved through sustainability initiatives, for example:

- Energy conservation programs;
- Water conservation programs;
- Responsible printing practices;
- Waste management initiatives;
- Community engagement programs;
- Safety and security programs;
- Sustainable and or responsible sourcing initiatives and solutions.

2.2 Report value creation for the reporting organization, for example:

- Increased amount and scale of sponsorship;
- Increased media reach and impact;
- Enhanced brand value; or
- Product and service innovation.

3. Definitions

Value creation

Additional or increased benefit delivered by an organization's activities, including brand value and employee satisfaction, among others.

4. Documentation

Potential sources of data may include tender documentation, cost estimates for business as usual scenarios, quotes, invoices and reports from suppliers including for environmental services and security, sponsor and media reports.

5. References

None.

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Indicator Protocols Set
Environment (EN)
Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Version 3.1/EOSS Final version

Environment

Performance Indicators

Environmental Performance Indicators

ASPECT: MATERIALS

CORE **EN1** Materials used by weight or volume.

Event Organizers
Commentary added EO

CORE **EN2** Percentage of materials used that are recycled input materials.

Event Organizers
Commentary added EO

ASPECT: ENERGY

CORE **EN3** Direct energy consumption by primary energy source.

Event Organizers
Commentary added EO

CORE **EN4** Indirect energy consumption by primary source.

Event Organizers
Commentary added EO

ADD **EN5** Energy saved due to conservation and efficiency improvements.

Event Organizers
Commentary added EO

ADD **EN6** Initiatives to provide energy-efficient or renewable energy based events, products and services, and reductions in energy requirements as a result of these initiatives. EO

Event Organizers
Commentary added EO

ADD **EN7** Initiatives to reduce indirect energy consumption and reductions achieved.

Event Organizers
Commentary added EO

ASPECT: WATER

CORE **EN8** Total water withdrawal by source, conservation and improvement initiatives and results. EO

Event Organizers
Commentary added EO

ADD **EN9** Water sources significantly affected by withdrawal of water.

ADD **EN10** Percentage and total volume of water recycled and reused.

ASPECT: BIODIVERSITY

CORE **EN11** Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

CORE **EN12** Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

ADD **EN13** Habitats protected or restored.

ADD **EN14** Strategies, current actions, and future plans for managing impacts on biodiversity.

ADD **EN15** Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

ASPECT: EMISSIONS, EFFLUENTS, AND WASTE

CORE **EN16** Total direct and indirect greenhouse gas emissions by weight.

Event Organizers
Commentary added EO

CORE **EN17** Other relevant indirect greenhouse gas emissions by weight.

Event Organizers
Commentary added (EO)

ADD **EN18** Initiatives to reduce greenhouse gas emissions and reductions achieved.

CORE **EN19** Emissions of ozone-depleting substances by weight.

Event Organizers
Commentary added (EO)

CORE **EN20** NO, SO, and other significant air emissions by type and weight.

Event Organizers
Commentary added (EO)

CORE **EN21** Total water discharge by quality and destination, and improvement initiatives and results. (EO)

Event Organizers
Commentary added (EO)

CORE **EN22** Total weight of waste by type and disposal method, and initiatives to manage waste and their results. (EO)

Event Organizers
Commentary added (EO)

CORE **EN23** Total number and volume of significant spills.

ADD **EN24** Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

ADD **EN25** Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

ASPECT: PRODUCTS AND SERVICES

CORE **EN26** Initiatives to mitigate environmental impacts of events, products and services, and extent of impact mitigation. (EO)

Event Organizers
Commentary added (EO)

CORE **EN27** Percentage of products sold or provided, and their packaging materials, that are reclaimed by category. (EO)

Event Organizers
Commentary added (EO)

ASPECT: COMPLIANCE

CORE **EN28** Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

Event Organizers
Commentary added (EO)

ASPECT: TRANSPORT

ADD **EN29** Significant environmental and socio-economic impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. (EO)

Event Organizers
Commentary added (EO)

CORE **EO2** Modes of transport taken by attendees and participants as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options. (EO)

CORE **EO3** Significant environmental and socio-economic impacts of transporting attendees and participants to and from the event and initiatives taken to address the impacts.

ASPECT: OVERALL

ADD **EN30** Total environmental protection expenditures and investments by type.

Event Organizers
Commentary added (EO)

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Relevance

The Aspects in the Environment Indicator set are structured to reflect the inputs, outputs, and modes of impact an organization has on the environment. Energy, water, and materials represent three standard types of inputs used by most organizations. These inputs result in outputs of environmental significance, which are captured under the Aspects of Emissions, Effluents, and Waste. Biodiversity is also related to the concepts of inputs to the extent that it can be viewed as a natural resource. However, biodiversity is also directly impacted by outputs such as pollutants.

The Aspects of Transport and Products and Services represent areas in which an organization can further impact the environment, but often through other parties such as customers or suppliers of logistics services.

Compliance and Overall Aspects are specific measures the organization takes to manage environmental performance.

The Aspects of Energy, Water, Emissions, and Biodiversity each contain several Indicators whose relationships are explained in more detail below:

Energy Aspect

The Energy Indicators cover the five most important areas of organizational energy use, which include both direct and indirect energy. Direct energy use is energy consumed by the organization and its products and services. Indirect energy use, on the other hand, is energy that is consumed by others who are serving the organization. The five different areas of energy use are to be reported as follows:

- In EN3, the direct energy consumption of the reporting organization is reported, including energy produced on-site (e.g., through the burning of gas).
- EN4 provides information on energy consumption required to produce energy purchased externally, such as electricity.
- EN5 asks for energy saved due to conservation and efficiency improvements.
- EN6 addresses the development of energy-efficient products and services.
- Finally, EN7 covers the indirect energy consumption of the reporting organization's activities.

Measurement of energy consumption is relevant to greenhouse gas emissions and climate change. The burning of fossil fuels to generate energy creates emissions of carbon dioxide (a greenhouse gas). To meet the aims formulated in the Kyoto Protocol and to reduce the risk of severe climate change, energy demand needs to be lowered. This can be achieved through more efficient energy use (measured under EN5 and EN6) and replacing fossil fuel energy sources with renewable ones (measured under EN3 and EN4). In addition to lowering the direct consumption of energy, designing energy-efficient product and services (EN6) and reducing indirect energy consumption (EN7) (e.g., the selection of low energy-intensive raw materials or the use of services such as travel) are important strategies.

Emissions Aspect

The 'emissions, effluents, and waste' aspect includes Indicators that measure standard releases to the environment considered to be pollutants. These Indicators include different types of pollutants (e.g., air emissions, effluents, solid waste) that are typically recognized in regulatory frameworks (EN20-EN23, EN24). In addition, there are Indicators for two types of emissions that are the subject of international conventions- greenhouse gases (EN16 and EN17) and ozone depleting substances (EN19). EN16 can be calculated using the data reported under EN3 and EN4. EN18 addresses the emissions reductions achieved and initiatives to reduce emissions.

Definitions

Direct energy

Forms of energy that enter the reporting organization's operational boundaries. It can be consumed either by the organization within its boundaries, or it can be exported to another user. Direct energy can appear in either primary (e.g., natural gas for heating) or intermediate (e.g., electricity for lighting) forms. It can be purchased, extracted (e.g., coal, natural gas, oil), harvested (e.g., biomass energy), collected (e.g., solar, wind), or brought into the reporting organization's boundaries by other means.

Greenhouse gas emissions (GHG)

The six main greenhouse gas emissions are:

- Carbon dioxide (CO_2);
- Methane (CH_4);

- Nitrous oxide (N2O);
- Hydrofluorocarbons (HFCs- a group of several compounds);
- Perfluorocarbons (PFCs- a group of several compounds); and
- Sulphur hexafluoride (SF6).

Indirect energy

Energy produced outside the reporting organization's organizational boundary that is consumed to supply energy for the organization's intermediate energy needs (e.g., electricity or heating and cooling). The most common example is fuel consumed outside the reporting organization's boundary in order to generate electricity to be used inside the organization's boundary.

Intermediate energy

Forms of energy that are produced by converting primary energy into other forms. For most organizations, electricity will be the only significant form of intermediate energy. For a small percentage of organizations, other intermediate energy products might also be important, such as steam or water provided from a district heating plant or chilled water plant, or refined fuels such as synthetic fuels, biofuels, etc.

Primary source

The initial form of energy consumed to satisfy the reporting organization's energy demand. This energy is used either to provide final energy services (e.g., space heating, transport) or to produce intermediate forms of energy, such as electricity and heat. Examples of primary energy include non-renewable sources such as coal, natural gas, oil, and nuclear energy. It also includes renewable sources such as biomass, solar, wind, geothermal, and hydro energy. Primary energy might be consumed on-site (e.g., natural gas to heat the reporting organization's buildings) or off-site (e.g., natural gas consumed by the power plants that provide electricity to the reporting organization's facilities).

Renewable energy

Renewable energy is derived from natural processes that are replenished constantly. This includes electricity and heat generated from solar, wind, ocean, hydropower, biomass, geothermal resources, biofuels, and hydrogen derived from renewable resources.

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EN1 Materials used by weight or volume.

1. Relevance

This Indicator describes the reporting organization's contribution to the conservation of the global resource base and efforts to reduce the material intensity and increase the efficiency of the economy. These are expressed goals of the OECD Council and various national sustainability strategies. For internal managers and others interested in the financial state of the organization, material consumption relates directly to overall costs of operation. Tracking this consumption internally, either by product or product category, facilitates the monitoring of material efficiency and cost of material flows.

Event organizers usually do not manufacture products, but instead purchase finished products and services from their supply chains, which are diverse.

EO

Refer to the Sourcing Category to disclose the management approach for sourcing materials.

2. Compilation

2.1 Identify total materials used, including materials purchased from external suppliers and those obtained from internal sources (captive production and extraction activities). This can include:

- Raw materials (i.e., natural resources used for conversion to products or services such as ores, minerals, wood, etc.);
- Associated process materials (i.e., materials that are needed for the manufacturing process but are not part of the final product, such as lubricants for manufacturing machinery);
- Semi-manufactured goods or parts, including all forms of materials and components other than raw materials that are part of the final product; and
- Materials for packaging purposes.

2.2 Identify non-renewable and direct materials used. Convert any measurements into estimated weight or volume, calculated 'as is' rather than by 'dry substance/weight'.

2.3 Report the total weight or volume of :

- Non-renewable materials used; and
- Direct materials used.

3. Definitions

Direct materials

Materials that are present in a final product.

Non-renewable materials

Resources that do not renew in short time periods, such as minerals, metals, oil, gas, coal, etc.

4. Documentation

Potential information sources include billing and accounting systems, and the procurement or supply management department.

5. References

- OECD, Recommendation of the Council on Material Flows and Resource Productivity, 2004.

EN2 Percentage of materials used that are recycled input materials.

1. Relevance

This Indicator seeks to identify the reporting organization's ability to use recycled input materials. Using these materials helps to reduce the demand for virgin material and contribute to the conservation of the global resource base. For internal managers and others interested in the financial condition of the reporting organization, substituting recycled materials can contribute to lowering overall costs of operation.

Event organizers usually do not manufacture products, but instead purchase finished products and services from their supply chains, which vary in size and complexity.

Refer to the Sourcing Category to disclose the management approach with respect to sourcing recycled input materials.

2. Compilation

2.1 Identify the total weight or volume of materials used as reported under EN1.

2.2 Identify the total weight or volume of recycled input materials. If estimation is required, state the estimation methods.

2.3 Report the percentage of recycled input materials used by applying the following formula:

$$EN2 = \frac{\text{Total recycled input materials used}}{\text{Input matertials used}} \times 100$$

3. Definitions

Recycled input materials

Materials that replace virgin materials that are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the reporting organization.

4. Documentation

Potential information sources include billing and accounting systems, the procurement or supply management department, and internal production and waste disposal records.

5. References

- OECD Working Group on Waste Prevention and Recycling.

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EN3 Direct energy consumption by primary energy source.

1. Relevance

The ability of the reporting organization to use energy efficiently can be revealed by calculating the amount of energy it consumes. Energy consumption has a direct effect on operational costs and exposure to fluctuations in energy supply and prices. The environmental footprint of the organization is shaped in part by its choice of energy sources. Changes in the balance of these sources can indicate the organization's efforts to minimize its environmental impacts.

Information on the consumption of primary energy sources supports an assessment of how the organization might be affected by emerging environmental regulations such as the Kyoto Protocol. The consumption of fossil fuels is a major source of greenhouse gas emissions, and energy consumption is directly linked to the organization's greenhouse gas emissions.

Replacing fossil fuel energy sources with renewable ones is essential for combating climate change and other environmental impacts created by the extraction and processing of energy. Supporting renewable and efficient energy technology also reduces the reporting organization's current and future dependency on non-renewable energy sources, and its exposure to potential volatility in prices and supply.

This Indicator measures the reporting organization's consumption of direct primary energy sources. The Indicator covers scope 1 of the WRI/WBCSD GHG Protocol. Indicator EN4 measures the consumption of primary energy sources to supply the reporting organization with intermediate energy such as electricity, heating and cooling, etc.

2. Compilation

2.1 Direct energy sources purchased

Identify primary energy sources purchased by the reporting organization for its own consumption. This includes:

- Direct non-renewable energy sources including:
  - Coal;
  - Natural gas; and
  - Fuel distilled from crude oil, including gasoline, diesel, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), butane, propane, ethane, etc.
- Direct renewable energy sources including, but not limited to: EO
  - Biofuels, including biogas; EO
  - Ethanol;
  - Hydrogen; and
  - Hydro EO

Note: Biomass is excluded from direct renewable energy sources for the purpose of reporting to the WRI/WBCSD GHG Protocol. For alignment with the WRI/WBCSD GHG Protocol, direct CO_2 emissions from the combustion of biomass should be reported separately.

In the context of events, direct energy is generated and consumed on-site and not supplied by an external grid. It may include permanent or temporary power generation using purchased energy sources within venues or facilities (e.g., a temporary generator), and fuel combustion in vehicles owned or controlled by the event organizer. Event organizers are invited not only to report about primary source, but also about their mix of energy sources, potentially including small-scale renewable energy production (solar, wind, etc.). EO

2.2 Direct energy sources produced

Identify the amount of primary energy the reporting organization acquires by producing, extracting, harvesting, collecting, or converting it from other forms of energy into joules, kilowatt hours or multiples. This can include the same energy sources listed under 2.1. EO

Event organizers may be able to produce, extract, harvest, collect or convert energy from sources that are not purchased (e.g., sun, wind). EO

Coal	GJ	Crude Oil	GJ	Gasoline	GJ	Natural Gas	GJ	Electricity	GJ
tonne (metric)	26,00	barrel	6,22	US gallon	0,125	therm	0,1055	kilowatt-hour	0,0036
ton (short)	23,59	tonne (metric)	44,80	tonne (metric)	44,80	1000 cubic feet	1,1046	megawatt-hour	3,6000
ton (long)	26,42	ton (short)	40,64	**Diesel**		1000 cubic meters	39,01	gigawatt-hour	3600,0
		ton (long)	45,52	US gallon	0,138	MMBtu	1,055		
				tonne (metric)	43,33				
				Fuel Oil					
				US gallon	0,144				
				tonne (metric)	40,19				

2.3 **Direct energy sources sold**

Identify the amount of primary energy exported outside the reporting boundary in joules, kilowatt hours or multiples. EO

2.4 Calculate total energy consumption in joules, kilowatt hours or multiples such as gigajoules (one billion joules or 109 joules) using the following equation: EO

Total direct energy consumption = direct primary energy purchased + direct primary energy produced- direct primary energy sold

Refer to the table above to convert volumes of primary sources to gigajoules.

2.5 Report total direct energy consumption in joules, kilowatt hours or multiples by renewable primary source. EO

2.6 Report total direct energy consumption in joules, kilowatt hours or multiples by non-renewable primary source. EO

3. Definitions

Renewable resources

Resources capable of being replenished within a short time through ecological cycles (as opposed to resources such as minerals, metals, oil, gas, (apart from biogas), coal that do not renew in short time periods). EO

4. Documentation

Information can be obtained from invoices, measured (or calculated) heat/fuel accounting, estimations, defaults, etc. Amounts of joules can be taken directly or converted from invoices or delivery notes. Information about the combination of primary sources used to generate intermediate energy can be obtained from suppliers. EO

5. References

- The Greenhouse Gas Protocol (GHG) Initiative - A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

EO

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EN4 Indirect energy consumption by primary source.

1. Relevance

The amount and primary source of energy the reporting organization uses indirectly through the purchase of electricity, heat, or steam, can indicate efforts by the organization to manage environmental impacts and reduce its contribution to climate change. The particular effect indirect energy usage has on climate change depends on the type of primary energy used to generate intermediate energy.

Intermediate energy refers to forms of energy that are produced by converting primary energy into other forms. For most organizations, electricity will be the only significant form of intermediate energy. For a small percentage of organizations, other intermediate energy products might also be important, such as steam or water provided from a district heating plant or chilled water plant, or refined fuels such as synthetic fuels, biofuels, etc.

This Indicator measures the energy required to produce and deliver purchased electricity and any other intermediate energy products (such as district heat) that involve significant energy consumption upstream from the organization's reporting boundary. This information also enables calculations of indirect greenhouse gas emissions. It covers Scope 2 of the WRI/WBCSD GHG Protocol.

In the context of events, indirect energy is energy that is not generated on-site but is supplied to the event organizer by an external energy provider (national, regional or local grid), often via the venue. The sources of indirect energy may be non-renewable, renewable, or a mix.

EO

Use EN7 'Initiatives to reduce indirect energy consumption and reductions achieved' to report on indirect energy consumed by subcontracted suppliers or by activities undertaken as a consequence of the event but not controlled by the event organizers, such as the fuel consumed by those travelling to the event.

2. Compilation

2.1 Identify the amount of intermediate energy purchased and consumed from sources external to the reporting organization in joules, kilowatt hours EO or multiples, such as gigajoules (one billion joules, or 10^9 joules). This includes:

Intermediate energy purchased and consumed from non-renewable energy sources as listed under EN3, including:

- Electricity;
- Heating and Cooling;
- Steam;
- Nuclear energy; and
- Other forms of imported energy.

Intermediate energy purchased and consumed from renewable energy sources including:

- Solar;
- Wind;
- Geothermal;
- Hydro energy;
- Biomass based intermediate energy; and
- Hydrogen based intermediate energy.

2.2 Identify the amount of primary fuels consumed to produce intermediate energy based on the total amount of energy purchased from external suppliers (EN3- Energy Purchased). To estimate the fuels consumed to produce purchased energy, use either:

- Fuel consumption data acquired from the electricity provider if these data are available;
- Default data for electricity and heat; or
- Estimations where default figures are not available.

2.3 Using data from 2.1, report:

- The total amount of indirect energy used by indirect non-renewable sources and indirect renewable sources in terms of intermediate energy; and
- The corresponding primary energy consumed in its production.

Note: The sum of primary energy sources (expressed in joules) used to generate intermediate energy will, depending on the primary source used, significantly exceed the amount of intermediate energy purchased (in joules) due to grid and efficiency losses when converting and transporting energy.

2.4 Report the amount of electricity used. Include the fuel mix of the electricity provided by the energy utility to the event organizer or venue. If the fuel mix of the electricity cannot be obtained, report the local, regional or national averages for electricity generation, which may be published by government departments for energy or environment, or by a national body or agency for energy. EO

3. Definitions

None.

4. Documentation

Suppliers of energy and related services are the most important informational source for this Indicator. Other information can be obtained from invoices, measured (or calculated) heat/fuel accounting, estimations, defaults, etc. Besides default data drawn from the International Energy Agency (IEA), information can be obtained from the annual reports submitted by governments to the United Nations Framework Convention on Climate Change (UNFCC). These reports will detail country energy use and associated emissions for country specific defaults, etc.

EO

5. References

- International Energy Agency's (IAE) annual publication of Energy Balances for OECD and non-OECD countries.
- The Greenhouse Gas Protocol (GHG) Initiative - A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).
- Kyoto Protocol, 1997.

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EN5 Energy saved due to conservation and efficiency improvements.

1. Relevance

This Indicator demonstrates the results of proactive efforts to improve energy-efficiency through technological improvements of processes and other energy conservation initiatives. Improved energy efficiency can result in cost savings and can lead to competitive advantages and market differentiation. Supporting efficient energy technology has a direct impact on operational costs, and reduces the reporting organization's future dependency on non-renewable energy sources. Efficient energy use is one key strategy in combating climate change and other environmental impacts created by the extraction and processing of energy.

This information enables calculations of greenhouse gas emissions reductions for EN18 'Initiatives to reduce greenhouse gas emissions and reductions achieved'. This could cover Scope 1, 2 and 3 of the WRI/WBCSD GHG Protocol.

This Indicator is on reporting energy saved due to conservation and efficiency improvements. Refer to EN3 'Direct energy consumption by primary energy source' and EN4 'Indirect energy consumption by primary source' for reporting energy consumption.

EO

2. Compilation

2.1 Identify total energy saved by efforts to reduce energy use and increase energy efficiency. Reduced energy consumption from reduced production capacity or outsourcing should not be included in this Indicator.

2.2 Report the total amount of energy saved in joules, kilowatt hours or multiples, such as gigajoules (one billion joules or 10^9 joules). Take into consideration energy saved due to:

- Process redesign;
- Conversion and retrofitting of equipment; and
- Changes in personnel behavior.

EO

2.3 Report explanation of work undertaken to determine any savings that are reported under this Indicator, e.g., baseline studies, estimates, metering and monitoring systems and business as usual measurements.

EO

3. Definitions

Energy saved

The reduced amount of energy needed to carry out the same processes or tasks. The term does not include overall reduction in energy consumption from reduced organizational activities (e.g., partial outsourcing of production).

Conservation and efficiency improvements

Organizational or technological innovations that allow a defined process or task to be carried out at a reduced level of energy consumption. This includes process redesign, the conversion and retrofitting of equipment (e.g., energy-efficient lighting), or the elimination of unnecessary energy use due to changes in behavior.

Business as usual

An unchanged operating scenario. In this Supplement, where a previous event does not exist or previous events' impacts have not been measured, then a business as usual approach can be taken which calculates projected impacts if sustainability initiatives were not introduced. For example, projected energy consumption before conservation measures are in place is 'business as usual'. This gives a projected baseline to measure reduction at the planning stage and compare actual event impacts against.

EO

Baseline

A measurement or calculation used as a basis for comparison. Usually a measurement taken in the first year of operation, or a projection based on a 'business as usual' forecast.

4. Documentation

Information can be obtained from internal energy measurements and supplier information (e.g., fuel invoices, venue meter readings, energy related specifications of new machinery, light bulbs, data from previous events, etc.).

EO

EO

5. References

None.

EN6 Initiatives to provide energy-efficient or renewable energy-based events, products and services, and reductions in energy requirements as a result of these initiatives.

1. Relevance

This Indicator refers to the energy saving initiatives of energy efficient or renewable energy-based events, products (including those sold or given away) and services distributed or provided in connection with the event organizer and its activities.

Energy consumption is a major contributor to climate change since the burning of fossil fuel energy sources ultimately generates carbon dioxide (a greenhouse gas). Using energy more efficiently is essential to combating climate change, which is the aim of the Kyoto Protocol. Providing energy efficient events, products and services is an important part of product stewardship initiatives.

These events, products and services can be a source of competitive advantage by enhancing product differentiation and reputation. Energy-efficient technologies can also reduce the cost of consumer goods. When initiatives of different organizations in the same sector are compared, it can give an indication of likely trends in the market for a product or service.

2. Compilation

2.1 Report existing initiatives to reduce the energy requirements of major events and their products/product groups or services, including initiatives to distribute energy efficient products or services and use renewable energy. This includes products distributed free at the event.

2.2 Report quantified reductions in the energy requirements of events or products and services achieved during the reporting period. Quantified reductions in the energy requirements can be estimated using the data reported under Indicator EN5. Refer to EO1 for reporting direct economic impacts as a result of sustainability initiatives.

2.3 If use-oriented figures are employed (e.g., energy requirements of a computer), clearly report any assumptions about underlying consumption patterns or normalization factors (e.g., 10% less energy use per average working day, assuming operation for 8 hours with changing processor load). Refer to available industry standards (e.g., fuel consumption of cars for 100 km at 90 km/h).

3. Definitions

None.

4. Documentation

Information can be obtained from internal product testing/measurements, research concerning usage patterns, industry standards, etc.

5. References

- Energy efficiency standards and relevant testing procedures are available from the International Organization for Standardization (ISO).
- Energy efficiency standards and relevant testing procedures are available from the International Electrotechnical Commission (IEC).

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EN7 Initiatives to reduce indirect energy consumption and reductions achieved.

1. Relevance

This Indicator captures information which has not been reported under EN4, EN5 and EN6.

Indirect energy use occurs through purchasing materials and components or services such as travel, commuting, and subcontracted production. When monitored comprehensively, indirect energy use can be reduced effectively (e.g., by carefully selecting energy-efficient materials, services, or production capacities, or substituting phone or video conferences for travel).

Quantifying indirect energy use provides a basis for calculating 'other relevant indirect greenhouse gas emissions' as requested in EN17. This covers Scope 3 of the WRI/WBCSD GHG Protocol. Tracking and reducing indirect energy use can improve the overall life-cycle performance of an event and its products and services, and serve as part of a comprehensive design-for-environment program.

Finally, this Indicator covers energy savings achieved in the indirect energy consumption of the reporting organization's activities.

2. Compilation

2.1 For this Indicator, exclude indirect energy use associated with the purchase of intermediate energy sources as reported in EN4.

2.2 Identify relevant upstream/downstream indirect energy use in the following four areas:

- Use of energy-intensive materials;
- Subcontracted production;
- Business-related travel; and
- Employee commuting.

2.3 Report initiatives to reduce indirect energy use.

2.4 Report quantitatively the extent to which indirect energy use has been reduced during the reporting period for the four areas listed in 2.2.

2.5 Indicate underlying assumptions and methodologies used to calculate other indirect energy use and indicate the source of information. This could require the use of baseline or business as usual assumptions.

3. Definitions

Business as usual

An unchanged operating scenario. In this Supplement, where a previous event does not exist or previous events' impacts have not been measured, then a business as usual approach, which calculates projected impacts if sustainability initiatives were not introduced, can be taken. For example, projected energy consumption before conservation measures are in place is 'business as usual'. This gives a projected baseline to measure reduction at the planning stage and compare actual event impacts.

Baseline

A measurement or calculation used as a basis for comparison. Usually a measurement taken in the first year of operation or a projection based on a 'business as usual' forecast.

4. Documentation

Relevant data can be drawn from supplier information, life-cycle calculations/estimations (carried out internally or by research organizations), etc.

5. References

- International Energy Agency's (IAE) annual publication of Energy Balances for OECD and non-OECD countries.

EN8 Total water withdrawal by source, conservation and improvement initiatives and results.

EO

1. Relevance

Reporting the total volume of water withdrawn by source contributes to an understanding of the overall scale of potential impacts and risks associated with the reporting organization's water use. The total volume withdrawn provides an indication of the organization's relative size and importance as a user of water, and provides a baseline figure for other calculations relating to efficiency and use.

The systematic effort to monitor and improve the efficient use of water in the reporting organization is directly linked to water consumption costs. Total water use can also indicate the level of risk posed by disruptions to water supplies or increases in the cost of water. Clean freshwater is becoming increasingly scarce, and can impact production processes that rely on large volumes of water. In regions where water sources are highly restricted, the organization's water consumption patterns can also influence relations with other stakeholders.

EO

2. Compilation

2.1 Identify the total volume of water withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities. This includes the abstraction of cooling water.

2.2 Report the total volume of water withdrawn or distributed in liters or in cubic meters per year (m^3/year) by the following sources:

- Surface water, including water from wetlands, rivers, lakes, and oceans;
- Ground water;
- Rainwater collected directly and stored by the reporting organization;
- Waste water from another organization;
- Municipal water supplies or other water utilities; and
- Bottled water.

EO

2.3 If water needs to be transported to the event site, report volume water transported.

2.4 Report total volume of water withdrawn in liters or in cubic meters (m3) by event specific metrics, e.g., per attendee per day.

2.5 Report the key assumptions and methodologies used to compile the information for this Indicator, from event planning through execution.

EO

2.6 Report initiatives undertaken to achieve reductions in water consumption.

2.7 Report volume of water saved due to initiatives, including conservation and efficiency improvements, and clarify the key assumptions and methodologies of the initiatives.

3. Definitions

Total water withdrawal

The sum of all water drawn into the boundaries of the reporting organization from all sources (including surface water, ground water, rainwater, and municipal water supply) for any use over the course of the reporting period.

4. Documentation

Information on organizational water withdrawal can be drawn from water meters, water bills, calculations derived from other available water data or (if neither water meters nor bills or reference data exist) the organization's own estimates.

EO

5. References

None.

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EN9 Water sources significantly affected by withdrawal of water.

1. Relevance

Withdrawals from a water system can affect the environment by lowering the water table, reducing volume of water available for use, or otherwise altering the ability of an ecosystem to perform its functions. Such changes have wider impacts on the quality of life in the area, including economic and social consequences.

This Indicator measures the scale of impacts associated with the organization's water use. In terms of relations with other users of the same water sources, this Indicator also enables an assessment of specific areas of risk or improvement, as well as the stability of the organization's own water sources.

2. Compilation

2.1 Identify water sources significantly affected by water withdrawal by the reporting organization. Significant withdrawals meet one or more of the following criteria:

- Withdrawals that account for an average of 5 percent or more of the annual average volume of a given water body;
- Withdrawals from water bodies that are recognized by professionals to be particularly sensitive due to their relative size, function, or status as a rare, threatened, or endangered system (or to their support of a particular endangered species of plant or animal); or
- Any withdrawal from a Ramsar-listed wetland or any other nationally or internationally proclaimed conservation area regardless of the rate of withdrawal.

Note: If the water is provided by a public or private water supplier, the original water body/ source should be identified and reported.

2.2 Report the total number of significantly affected water sources by type according to the criteria above, indicating the following:

- Size of water source in cubic meters (m^3);
- Whether or not the source is designated as a protected area (nationally and/or internationally); and
- Biodiversity value (e.g., species diversity and endemism, number of protected species).
- Value/importance of water source to local communities.

3. Definitions

None.

4. Documentation

Information on the characteristics of a water source or protected area can be obtained from local or national water-related ministries or government departments, or research such as environmental impact assessments.

5. References

- IUCN Red List of Threatened Species.
- Ramsar Convention on Wetlands, 1971.

EN10 Percentage and total volume of water recycled and reused.

1. Relevance

The rate of water reuse and recycling can be a measure of efficiency and can demonstrate the success of the organization in reducing total water withdrawals and discharges. Increased reuse and recycling can result in a reduction of water consumption, treatment, and disposal costs. The reduction of water consumption through reuse and recycling can also contribute to local, national, or regional goals for managing water supplies.

2. Compilation

2.1 This Indicator measures both water that was treated prior to reuse and water that was not treated prior to reuse. Grey water (i.e., collected rainwater and wastewater generated by household processes such as washing dishes, laundry, and bathing) is included.

2.2 Calculate the volume of recycled/reused water based on the volume of water demand satisfied by recycled/reused water rather than further withdrawals. For example, if the organization has a production cycle that requires 20 cubic meters of water per cycle, the organization withdraws 20 cubic meters of water for one production process cycle and then reuses it for an additional three cycles. The total volume of water recycled/reused for that process is 60 cubic meters.

2.3 Report the total volume of water recycled/reused by the organization in cubic meters per year (m^3/year) and also as a percentage of the total water withdrawal reported under Indicator EN8.

3. Definitions

Recycling/Reuse

The act of processing used water/wastewater through another cycle before discharge to final treatment and/or discharge to the environment. In general, there are three types of water recycling/re-use:

- Wastewater recycled back in the same process or higher use of recycled water in the process cycle;
- Wastewater recycled/re-used in a different process, but within the same facility; and
- Wastewater re-used at another of the reporting organization's facilities.

4. Documentation

Information can be obtained from water meters, water bills, or (if neither water meters nor bills exist) calculations based on a water audit or inventory, or from water retailer.

5. References

None.

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EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

1. Relevance

By reporting on the potential impact on land that lies within, contains, or is adjacent to legally protected areas, as well as areas of high biodiversity value outside protected areas, an organization can identify and understand certain risks associated with biodiversity. Monitoring which activities are taking place in both protected areas and areas of high biodiversity value outside protected areas makes it possible for the reporting organization to reduce the risks of impacts. It also makes it possible for the organization to manage impacts on biodiversity or avoid mismanagement. Failure to adequately manage such impacts may result in reputational damage, delays in obtaining planning permission, and the loss of a social license to operate.

2. Compilation

2.1 Identify operational sites owned, leased, managed in, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas. Include sites for which future operations have been formally announced.

2.2 Report the following information for each operational site identified above:

- Geographic location;
- Subsurface and/or underground land that may be owned, leased, or managed by the organization;
- Position in relation to protected area (in the area, adjacent to, or containing portions of the protected area) and high biodiversity value area outside protected area;
- Type of operation (office, manufacturing/ production, or extractive);
- Size of operational site in km^2;
- Biodiversity value characterized by:
  - The attribute of the protected area and high biodiversity value area outside protected area (terrestrial, freshwater, or maritime ecosystem); and
  - Listing of protected status (e.g., IUCN Protected Area Management Category, Ramsar Convention, national legislation, Natura 2000 site, etc.).

3. Definitions

Protected area

A geographically defined area that is designated, regulated, or managed to achieve specific conservation objectives.

Areas of high biodiversity value

Areas not subject to legal protection but recognized for important biodiversity features by a number of governmental and non-governmental organizations. These include habitats that are a priority for conservation (often defined in National Biodiversity Strategies and Action Plans prepared under the Convention on Biological Diversity). In addition, several international conservation organizations have identified particular areas of high biodiversity value.

4. Documentation

Sources of information for the required data could include purchase contracts, lease contracts, or the national/regional land registry.

On the national level, public agencies responsible for environmental protection and conservation might keep information on internationally and nationally protected areas and areas of high biodiversity value. In addition, National Biodiversity Strategies and Action Plans often include information and registers of protected areas and areas of high biodiversity value.

5. References

- Ramsar Convention on Wetlands, 1971.
- UNESCO World Heritage Sites.
- United Nations Biosphere Reserves.
- National Biodiversity Strategies and Action Plans prepared under the Convention on Biological Diversity.
- Conservation International's Biodiversity Hotspots and Wilderness Areas.
- WWF's Global 200 Ecoregion.
- Bird Life International's Important Bird Areas.
- IUCN's Centres of Plant Diversity.

EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

1. Relevance

This Indicator provides information on the significant direct and indirect impacts of the reporting organization on biodiversity in protected areas and areas of high biodiversity value outside protected areas. It also provides the background for understanding (and developing) an organizational strategy to mitigate these impacts. By asking for structured, qualitative information, the Indicator enables comparison across organizations and over time of the relative size, scale, and nature of impacts.

2. Compilation

2.1 Identify significant impacts on biodiversity associated with activities, products, and services of the reporting organization, including both direct impacts as well as indirect impacts (e.g., in the supply chain).

2.2 Report the nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:

- Construction or use of manufacturing plants, mines, and transport infrastructure;
- Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);
- Introduction of invasive species, pests, and pathogens;
- Reduction of species;
- Habitat conversion; and
- Changes in ecological processes outside the natural range of variation (e.g., salinity or changes in groundwater level).

2.3 Report significant direct and indirect positive and negative impacts with reference to the following:

- Species affected;
- Extent of areas impacted (this may not be limited to areas that are formally protected and should include consideration of impacts on buffer zones as well as formally designated areas of special importance or sensitivity);
- Duration of impacts; and
- Reversibility or irreversibility of the impacts.

3. Definitions

Significant impact

Impacts that may adversely affect the integrity of a geographical area/region, either directly or indirectly. This occurs by substantially changing its ecological features, structures, and functions across its whole area and over the long term. This means that the habitat, its population level, and/or the particular species that make that habitat important cannot be sustained.

On a species level, a significant impact causes a population decline and/or change in distribution so that natural recruitment (reproduction or immigration from unaffected areas) cannot return to former levels within a limited number of generations. A significant impact can also affect subsistence or commercial resource use to the degree that the well-being of users is affected over the long term.

4. Documentation

Information for this Indicator can be found in the reporting organization's environmental management system or other internal documentation. If available, information can also be obtained from environmental and social impact assessments and/or lifecycle assessments, and from other organizations upstream/downstream in the supply chain.

5. References

- **GRI Cross-Reference:** GRI Biodiversity Resource Document.

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EN13 Habitats protected or restored.

1. Relevance

A biodiversity strategy contains a combination of elements related to the prevention, management, and remediation of damage to natural habitats resulting from the organization's activities. This Indicator measures the implementation of a specific strategy for preventing or redressing negative impacts associated with activities. Ensuring the integrity of natural habitats can enhance the reputation of the organization, the stability of its surrounding natural environment and resources, and its acceptance by surrounding communities.

2. Compilation

2.1 This Indicator refers to areas in which remediation has been completed or the area is actively protected (see Definitions). Areas in which operations are still active can be counted if they conform to the definitions of 'restored' or 'protected'.

2.2 Assess the status of the area based on its condition at the close of the reporting period.

2.3 Report the size and location of all habitat protected areas and/or restored areas (in hectares), and whether the success of the restoration measure was/is approved by independent external professionals. If the area is larger than one km^2, report in km^2.

2.4 Report whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.

3. Definitions

Area restored

Areas that were used during or affected by operational activities, and where remediation measures have either restored the environment to its original state or to a state where it is a healthy and functioning ecosystem.

Area protected

Areas that are protected from any harm during operational activities, and the environment remains in its original state with a healthy functioning ecosystem.

4. Documentation

Information on protected areas can be found in the documentation of the organization's environmental management system, site plans, environmental and social impact assessments, or organizational policies.

Information on land restoration (i.e., requirements for land restoration) can be found in lease, rent, or purchase contracts of the land, or in environmental and social impact assessments or risk registers.

5. References

None.

EN14 Strategies, current actions, and future plans for managing impacts on biodiversity.

1. Relevance

Performance against biodiversity policies, objectives, and commitments depends on having structured programs in place for managing impacts. The presence and structure of programs is particularly important when national regulations do not provide clear reference points for an organization planning its biodiversity management.

Members of local communities often have unique knowledge of biodiverse areas and their value to local communities that is important for managing impacts on biodiversity.

This Indicator enables both internal and external stakeholders to analyze how well the reporting organization's strategies, current actions, and future plans address potential impacts on biodiversity. The quality of the organization's approach to managing impacts on biodiversity (as identified in EN11 and EN12) will affect its exposure to risks such as reputational damage, fines, or rejection of planning or operating permissions. Actions to protect or restore habitats and species are of particular relevance.

2. Compilation

2.1 If national regulations have influenced the specific strategies, actions, or plans reported under this Indicator, this should be noted.

2.2 Report the organization's strategy for achieving its policy on biodiversity management including:

- Integration of biodiversity considerations in analytical tools such as environmental site impact assessments;
- Engagement with relevant stakeholders;
- Methodology for establishing risk exposure to biodiversity;
- Setting specific targets and objectives;
- Monitoring processes; and
- Public reporting.

2.3 Report actions underway to manage biodiversity risks identified in EN11 and EN12, or plans to undertake such activities in the future.

3. Definitions

None.

4. Documentation

Information on programs and targets can be found in management guidelines or obtained from the organization's Environmental Management System, Environmental and Social Impact Assessments, Corporate Social Responsibility policies, or Risk Registers.

5. References

None.

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EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

1. Relevance

This Indicator helps the reporting organization to identify where its activities can pose a threat to endangered plant and animal species. By identifying these threats, the organization can initiate appropriate steps to avoid harm and to prevent the extinction of species. The IUCN Red List and national conservation list species can serve as authorities on the sensitivity of habitat in areas affected by operations, and on the relative importance of these habitats from a management perspective.

2. Compilation

2.1 Identify the location of habitats affected by the operations of the reporting organization that include species on the IUCN Red List and on national conservation lists.

2.2 Report the number of species in habitats identified as affected by the reporting organization, indicating one of the following levels of extinction risk:

- Critically endangered;
- Endangered;
- Vulnerable;
- Near threatened; and
- Least concern.

3. Definitions

IUCN Red List species

An inventory of the global conservation status of plant and animal species developed by the International Union for the Conservation of Nature and Natural Resources (IUCN).

4. Documentation

Information on the presence of species on the IUCN Red List and national conservation lists can be obtained from national/regional conservation agencies, local authorities, or environmental NGOs. For organizations operating in or adjacent to protected areas or areas of high-biodiversity value, planning studies or other permit materials may also contain information about the biodiversity within the protected areas.

5. References

- IUCN Red List of Threatened Species.

EN16 Total direct and indirect greenhouse gas emissions by weight.

1. Relevance

Greenhouse gas emissions are the main cause of climate change and are governed by the United Nations Framework Convention on Climate Change (UNFCC) and the subsequent Kyoto Protocol. As a result, different national and international regulations and incentive systems (such as trading climate certificates) aim to control the volume and reward the reduction of greenhouse gas emissions.

This Indicator can be used in combination with EN17 to explain targets for regulations or trading systems at international or national levels. The combination of direct and indirect emissions also provides insights into the potential cost implications of taxation or trading systems for reporting organizations.

2. Compilation

2.1 Different conversion methodologies are available to calculate the amount of greenhouse gas emissions per source. Indicate the standard used, and indicate the methodology associated with the data with reference to the following categories:

- Direct measurement (e.g., continuous online analyzers, etc.);
- Calculation based on site specific data (e.g., for fuel composition analysis, etc.);
- Calculation based on default data; and
- Estimations. If estimations are used due to a lack of default figures, indicate which basis figures were obtained.

Further details on the compilation of this Indicator are available in the WRI /WBCSD GHG Protocol and in the IPCC document as listed under references.

2.2 Identify direct emissions of greenhouse gases from all sources owned or controlled by the reporting organization, including:

- Generation of electricity, heat, or steam (as reported in EN3);
- Other combustion processes such as flaring;
- Physical or chemical processing;
- Transportation of materials, products, and waste;
- Venting; and
- Fugitive emissions.

Emissions from combustion processes and sources will correspond to the direct primary energy from non-renewable and renewable sources as reported in EN3. Note that the direct CO_2 emissions from the combustion of biomass shall not be included but reported separately under GHG Protocol Corporate Standard (revised edition).

2.3 Identify indirect emissions of greenhouse gases resulting from the generation of purchased electricity, heat, or steam (this corresponds with energy consumption reported under EN4).

Other indirect emissions (e.g., from organizational travel) are not included since they are accounted for in EN17.

2.4 Report total greenhouse gas emissions as the sum of direct and indirect emissions (as identified in 2.2 and 2.3) in tonnes of CO_2 equivalent.

2.5 Report the assumptions and methodologies used to compile this information, from event planning through execution. Include how the organization has addressed Scope 1 and 2 boundaries (WRI / WBCSD GHG Protocol). EO

3. Definitions

Direct emissions

Emissions from sources that are owned or controlled by the reporting organization. For example, direct emissions related to combustion would arise from burning fuel for energy within the reporting organization's operational boundaries.

Indirect emissions

Emissions that result from the activities of the reporting organization but are generated at sources owned or controlled by another organization. In the context of this Indicator, indirect emissions refer to greenhouse gas emissions from the generation of electricity, heat, or steam that is imported and consumed by the reporting organization.

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Carbon dioxide equivalent

CO_2 (Carbon Dioxide) equivalent is the measure used to compare the emissions from various greenhouse gases based on their global warming potential (GWP). The CO_2 equivalent for a gas is derived by multiplying the tonnes of the gas by the associated GWP.

4. Documentation

Emissions resulting from direct and indirect energy use can be calculated from the data reported in EN3 and EN4.

The energy sources reported in EN3 and EN4 to calculate greenhouse gas emissions should be used for this Indicator.

EO

5. References

- The Greenhouse Gas Protocol (GHG) Initiative - A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).
- Kyoto Protocol, 1997.
- Intergovernmental Panel on Climate Change (IPCC), Climate Change 2001, Working Group I: The Scientific Basis.

EN17 Other relevant indirect greenhouse gas emissions by weight.

1. Relevance

Greenhouse gas emissions are the main cause of climate change and are governed by the United Nations Framework Convention on Climate Change (UNFCC) and the subsequent Kyoto Protocol. For some organizations, indirect greenhouse gas emissions are significantly greater than their direct emissions. They are also sufficiently under the influence of the organization that changes in its practices can lead to significant reductions. Measuring and demonstrating efforts to reduce indirect emissions can demonstrate leadership in combating climate change and can enhance the organization's reputation.

2. Compilation

2.1 Identify the greenhouse gas emissions resulting from indirect energy use. Exclude indirect emissions from imported electricity, heat, or steam, as these are covered by EN16.

2.2 Additionally, identify which of the reporting organization's activities cause indirect emissions and assess their amounts (e.g., employee commuting, business travel, etc).

When deciding on the relevance of these activities, consider whether emissions of the activity:

- Are large compared to other activities generating direct emissions or energy related indirect emissions (as reported in EN16);
- Are judged to be critical by stakeholders;
- Could be substantially reduced through actions taken by the reporting organization.

2.3 Report the sum of indirect GHG emissions identified in tonnes of CO_2 equivalent.

2.4 Report the assumptions and methodologies used to compile this information, from event planning through execution. Include how the organization has addressed Scope 3 boundaries (WRI /WBCSD GHG Protocol). EO

3. Definitions

Indirect emissions

Emissions that are consequences of the activities of the reporting organization but are generated at sources owned or controlled by another organization. In the context of this Indicator, indirect emissions do not include those generated from imported electricity, heat, or steam consumed by the reporting organization (e.g., transport, packaging).

Carbon dioxide equivalent

CO_2 (Carbon Dioxide) equivalent is the measure used to compare emissions from various greenhouse gases based on their global warming potential (GWP). The CO_2 equivalent for a gas is derived by multiplying the tonnes of the gas by the associated GWP.

4. Documentation

Information can be obtained from external suppliers of products and services. For certain types of indirect emissions such as business travel, the organization may need to combine its own records with data from external sources to arrive at an estimate.

A number of resources are available to help event organizers calculate the greenhouse gas emissions resulting from their events. The same energy sources reported in EN7 to calculate greenhouse gas emissions should be consistent with the energy sources used here. EO

5. References

- The Greenhouse Gas Protocol (GHG) Initiative - A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).
- Intergovernmental Panel on Climate Change (IPCC), Climate Change 2001, Working Group I: The Scientific Basis.
- Kyoto Protocol, 1997.

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EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.

1. Relevance

Greenhouse gas emissions are the main cause of climate change and are governed by the United Nations agreed on the Framework Convention on Climate Change (UNFCC) and the subsequent Kyoto Protocol. As a result, different national and international regulations and incentive systems (such as trading climate certificates) aim to control the volume and reward the reduction of greenhouse gas emissions. When monitored comprehensively, emissions can be reduced effectively (e.g., by carefully selecting energy-efficient materials, services, or production capacities).

This Indicator can be used in combination with EN16 and EN17 to set and monitor reduction targets with reference to regulations or trading systems at international or national levels.

Tracking and reducing greenhouse gas emissions can improve the overall life cycle performance of products and services, and serve as part of a comprehensive design-for-environment program.

2. Compilation

2.1 Identify emissions reductions from all sources owned or controlled by the reporting organization as reported under EN16 and resulting from indirect energy use and activities of the reporting organization as reported under EN17. Distinguish between mandatory and voluntary emissions reductions.

2.2 Report initiatives to reduce greenhouse gas emissions, include the areas where the initiatives were implemented.

2.3 Report quantitatively the extent greenhouse gas emissions reductions achieved during the reporting period as a direct result of the initiative(s) in tonnes of CO_2 equivalent.

3. Definitions

None.

4. Documentation

Information can be drawn from data reported under EN16 and EN17, from emissions measurements, calculated from accounting data and defaults, or from estimates. Information on initiatives can likely be found in records maintained by departments responsible for environmental management.

5. References

- The Greenhouse Gas Protocol (GHG) Initiative- A corporate accounting and reporting standard (Revised Edition, 2004) of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).
- Kyoto Protocol, 1997.
- Intergovernmental Panel on Climate Change (IPCC), Climate Change 2001, Working Group I: The Scientific Basis.

EN19 Emissions of ozone-depleting substances by weight.

1. Relevance

The ozone layer (O_3) filters out most of the sun's biologically harmful ultraviolet (UV-B) radiation. The Montreal Protocol regulates the phase-out of ozone-depleting substances (ODS) internationally. Measuring ODS emissions enables an assessment of how well the reporting organization complies with current and future legislation, and its likely risks in this area. This is particularly relevant for organizations whose processes, products, and services have used ODS and must transition to new technologies in order to comply with phase-out commitments. The reporting organization's results on ODS phase-out can help indicate its level of technology leadership and competitive position in markets for products and services affected by ODS rules.

This Indicator is unlikely to be relevant for an event organizer given that they would not typically manufacture products that contain ozone-depleting substances. Ozone-depleting substances may be emitted from products during their use and disposal at events (see Compilation point 2.1).

EO

2. Compilation

2.1 Ozone-depleting substances contained or emitted from products during their usage and disposal are not covered by this Indicator.

2.2 Emissions of substances covered in Annexes A, B, C, and E of the Montreal Protocol on Substances that Deplete the Ozone Layer are included.

2.3 Identify emissions of ozone-depleting substances using the following formulas:

Emissions = Production + Imports- Exports of Substances

Production = Substances Produced- Substances Destroyed by Technology- Substances used entirely as feedstock in the manufacture of other chemicals

Note: ODS that is recycled and reused is not considered production.

2.4 Report the emissions of specific ozone-depleting substances in tonnes and tonnes of CFC-11 equivalent.

3. Definitions

Ozone-depleting substance (ODS)

Any substance with an ozone depletion potential (ODP) greater than 0 that can deplete the stratospheric ozone layer. Most ozone-depleting substances are controlled under the Montreal Protocol and its amendments, and include CFCs, HCFCs, halons, and methyl bromide.

CFC-11 equivalent

CFC-11 is a measure used to compare various substances based on their relative ozone depletion potential. The reference level of 1 is the potential of CFC-11 and CFC-12 to cause ozone depletion.

4. Documentation

Information can be derived from internal measurements and accounting.

5. References

- The Montreal Protocol on substances that deplete the ozone layer.
- United Nations Environment Programme (UNEP) Halon Handbook.

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EN20 NO_x, SO_x, and other significant air emissions by type and weight.

1. Relevance

This Indicator measures the scale of the organization's air emissions and can demonstrate the relative size and importance of these emissions compared to other organizations.

Air pollutants have adverse effects on habitats and human and animal health. Deterioration of air quality, acidification, forest degradation, as well as public health concerns has led to local and international regulations to control air emissions. Reductions in regulated pollutants lead to improved health conditions for workers and neighboring communities. Reductions or demonstrated performance beyond compliance can enhance relations with affected communities and workers, and the ability to maintain or expand operations. In regions with emission caps, the volume of emissions also has direct cost implications for the organization.

In the context of an event, sources of air pollution may include vehicles, temporary generators and boilers. Also refer to EN29 and EO2 for reporting on this Indicator.

EO

2. Compilation

2.1 Identify significant air emissions and calculate their weight.

2.2 Since calculating certain air emissions such as NOx requires complex quantification efforts, indicate the methodology used for calculations, selecting one of the following approaches:

- Direct measurement of emissions (e.g., online analyzers, etc.);
- Calculation based on site specific data;
- Calculation based on default data; or
- Estimation (if estimations are used due to a lack of default figures, indicate on what basis figures were obtained).

2.3 Report the weight of significant air emissions (in kilograms or multiples such as tonnes) for each of the following categories:

- NO_x;
- SO_x;
- Persistent organic pollutants (POP);
- Volatile organic compounds (VOC);
- Hazardous air pollutants (HAP);
- Stack and fugitive emissions;
- Particulate matter (PM); or
- Other standard categories of air emissions identified in regulations.

3. Definitions

Significant air emissions

Air emissions that are regulated under international conventions and/or national laws or regulations, including those listed on environmental permits for the reporting organization's operations.

4. Documentation

Information can be drawn from emissions measurements, calculated from accounting data and defaults, or estimated.

5. References

- Geneva Protocol to the Convention on Long-Range Transboundary Air Pollution, 1979.
- Helsinki Protocol to the Convention on Long-Range Transboundary Air Pollution, 1985.
- Rotterdam Convention on the Prior Informed Consent (PIC) Procedure, 1998.
- Stockholm Convention on Persistent Organic Pollutants (POPs) (Annex A, B, and C), 2001.
- Sofia Protocol to the Convention on Long-Range Transboundary Air Pollution, 1988.
- Gothenburg Protocol to the 1979 Convention on Long-Range Transboundary Air Pollution to abate acidification, eutrophication, and ground-level ozone.

EN21 Total water discharge by quality and destination, and improvement initiatives and results.

1. Relevance

The amount and quality of the water discharged by the reporting organization is directly linked to ecological impact and operational costs. By progressively improving the quality of discharged water and/or reducing volumes, the reporting organization has the potential to reduce its impact on the surrounding environment. Unmanaged discharge of effluents with a high chemical or nutrient load (principally nitrogen, phosphorous, or potassium) can have a significant impact on receiving waters. This, in turn, can affect the quality of the water supply available to the organization and its relationship with communities and other water users.

Discharging effluents or process water to a facility for treatment not only reduces pollution levels, but can also lower the organization's financial costs and the risk of regulatory action for non-compliance with environmental regulation. All of this enhances the reporting organization's social license to operate.

2. Compilation

2.1 Identify planned and unplanned water discharges (excluding collected rainwater and domestic sewage) by destination and indicate how it is treated. If the reporting organization does not have a meter to measure water discharges, this figure needs to be estimated by subtracting the approximate volume consumed on-site from the volume withdrawn as reported in EN8.

2.2 Report the total volume of planned and unplanned water discharges in cubic meters per year (m^3/year) by:

- Destination;
- Treatment method; and
- Whether it was reused by another organization.

2.3 Reporting organizations that discharge effluents or process water should report water quality in terms of total volumes of effluent using standard effluent parameters such as Biological Oxygen Demand (BOD), Total Suspended Solids (TSS), etc. The specific choice of quality parameters will vary depending on the organization's products/ services/operations. The selection of parameters should be consistent with those used in the organization's sector.

Clean water refers to water that meets national regulations for freshwater quality when leaving the boundaries of the reporting organization. This can be either freshwater whose quality has not been affected by the organization's use, or wastewater that is treated to meet freshwater standards prior to discharge.

2.4 Report the assumptions and methodologies used to compile the information in response to this Indicator, from event planning through execution.

2.5 Report initiatives undertaken to achieve reductions in water discharge and improvements in water quality.

2.6 Report water discharge avoided due to conservation and efficiency improvements and clarify key assumptions and methodologies of the initiatives.

3. Definitions

Total water discharge

The sum of water effluents discharged over the course of the reporting period to subsurface waters, surface waters, sewers that lead to rivers, oceans, lakes, wetlands, treatment facilities, and ground water either through:

- A defined discharge point (point source discharge);
- Over land in a dispersed or undefined manner (non-point source discharge); or
- Wastewater removed from the reporting organization via truck. Discharge of collected rainwater and domestic sewage is not regarded as water discharge.

4. Documentation

Information sources about the volume of water discharged by the reporting organization include flow meters (point-source discharges or when discharges are released through a pipe) and regulatory permits.

5. References

- MARPOL Convention (International Convention for the Prevention of Pollution of Ships), 1973.
- Stockholm Convention on Persistent Organic Pollutants (POPs), 2001.

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EN22 Total weight of waste by type and disposal method, and initiatives to manage waste and their results.

1. Relevance

Data on waste generation figures over several years can indicate the level of progress the organization has made toward waste reduction efforts. It can also indicate potential improvements in process efficiency and productivity. From a financial perspective, the reduction of waste contributes directly to lower costs for materials, processing, and disposal.

Information about the disposal destination reveals the extent to which a reporting organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reduction, reuse, recycling, and then recovery over other disposal options.

2. Compilation

2.1 Identify the amount of waste created by the organization's operations, by:

- Hazardous waste (as defined by national legislation at the point of generation); and
- Non-hazardous waste (all other forms of solid or liquid waste excluding wastewater).

2.2 If no weight data are available, estimate the weight using available information on waste density and volume collected, mass balances, or similar information.

2.2a Report the key assumptions and methodologies used to compile the information in response to this Indicator, from event planning through execution.

2.3 Report the total amount of waste in tonnes by type as identified in 2.1 for each of the following methods:

- Reduction
- Reuse;
- Recycling;
- Composting;
- Recovery, including Energy Recovery;
- Incineration (mass burn);
- Deep well injection;
- Landfill;
- On-site storage; and
- Other (to be specified by the reporting organization).

2.4 Report how the method of disposal has been determined:

- Disposed directly by the reporting organization or otherwise directly confirmed;
- Information provided by the waste disposal contractor; or
- Organizational defaults of the waste disposal contractor.

2.5 Report initiatives undertaken to achieve reductions of waste and improvements in waste management.

2.6 Report waste avoided due to initiatives and efficiency improvements and clarify key assumptions and methodologies.

3. Definitions

Disposal method

The method by which waste is treated or disposed, including composting, reuse, recycling, recovery, incineration, landfill, deep well injection, and on-site storage.

4. Documentation

Potential information sources include external waste audits by providers of disposal services or waste balance sheets from these providers, as well as internal billing and accounting systems, and the procurement or supply management department.

5. References

- Ban Amendment to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1989.
- London Dumping Convention, 1972.
- MARPOL Convention (International Convention for the Prevention of Pollution of Ships), 1973.

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EN23 Total number and volume of significant spills.

1. Relevance

Spills of chemicals, oils, and fuels can have significant negative impacts on the surrounding environment, potentially affecting soil, water, air, biodiversity, and human health. The systematic effort to avoid spills of hazardous materials is directly linked to the organization's compliance with regulations, its financial risk from the loss of raw materials, remediation costs, the risk of regulatory action, as well as damage to reputation. This Indicator also serves as an indirect measure for evaluating the monitoring skills of the organization.

2. Compilation

2.1 Identify all recorded significant spills and the volume of these spills.

2.2 Report the total number and total volume of recorded significant spills.

2.3 For spills that were reported in the organization's financial statement, report the additional following information for each such spill:

- Location of spill;
- Volume of spill; and
- Material of spill, categorized by:
  - Oil spills (soil or water surfaces);
  - Fuel spills (soil or water surfaces);
  - Spills of wastes (soil or water surfaces);
  - Spills of chemicals (mostly soil or water surfaces); and
  - Other.

2.4 Report the impacts of significant spills.

3. Definitions

Spill

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

Significant spill

All spills that are included in the reporting organization's financial statement (e.g., due to resulting liabilities) or recorded as a spill by the reporting organization.

4. Documentation

Potential information sources regarding spills of fuel, oils, and chemicals can be internal records within an existing environmental management system as well as official statements made to/by the relevant environmental regulatory agency.

5. References

None.

EN24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

1. Relevance

Hazardous waste management is a key area of concern for many stakeholders. Improper transport of dangerous wastes, particularly to countries that lack the infrastructure and national regulations to handle such waste, can pose harm to both human health and the environment. In addition, poor management of hazardous waste creates liabilities associated with non-compliance with national and international regulations, as well as potential damage to reputation.

2. Compilation

2.1 Identify hazardous wastes transported by or on behalf of the reporting organization within the reporting period by destination.

2.2 Identify the total weight of transported hazardous waste using the following equation:

Total weight of hazardous waste transported by destination

=

Weight of hazardous waste transported to the reporting organization by destination from external sources/suppliers not owned by the reporting organization

+

Weight of hazardous waste transported from the reporting organization by destination to external sources/suppliers not owned by the reporting organization

+

Weight of hazardous waste transported nationally and/or internationally by destination between locations owned, leased, or managed by the reporting organization

2.3 Identify the total weight of hazardous waste transported across international borders and which enters the boundaries of the reporting organization, by destination. Waste transported between different locations of the organization is not counted as imported.

2.4 Identify the proportion of the total amount of transported hazardous waste by destination that is transported from the reporting organization to locations abroad. Include all wastes that leave the boundaries of the reporting organization to cross international borders, excluding transportation between different locations of the reporting organization.

2.5 Identify the portion of the total amount of transported and exported waste by destination that the organization has treated.

2.6 Identify the portion of the total amount of waste by destination that is treated by external sources/suppliers, that has been transported, exported, or imported by the organization.

2.7 Convert volumes to an estimate of weight with a brief explanation of the methodology used.

2.8 Report the following information in kilograms or tonnes:

- Total weight of hazardous waste transported;
- Total weight of imported hazardous waste;
- Total weight of exported hazardous waste; and
- Total weight of treated hazardous waste.

3. Definitions

None.

4. Documentation

Potential information sources include billing data from logistic or disposal contractors, accounting systems, as well as the procurement or supply management department. Some countries require documentation to accompany hazardous waste shipments that would supply all relevant data for this Indicator.

5. References

- Ban Amendment to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1989.

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EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

1. Relevance

This Indicator is a qualitative counterpart to quantitative Indicators of water discharge that helps to describe the impact of these discharges. Discharges and runoff affecting aquatic habitats can have a significant impact on the availability of water resources. Identifying water bodies affected by discharges provides an opportunity to identify activities in regions of significant concern, or areas where the reporting organization may face specific risks due to community concerns, limited water resources, etc.

2. Compilation

2.1 Identify water bodies significantly affected by the reporting organization's water discharges that meet one of more of the following criteria:

- Discharges account for an average of 5% or more of the annual average volume of the water body;
- Discharges that, on the advice of appropriate professionals (e.g., municipal authorities), are known to have or are highly likely to have significant impacts on the water body and associated habitats;
- Discharges to water bodies that are recognized by professionals to be particularly sensitive due to their relative size, function, or status as a rare, threatened, or endangered system (or support a particular endangered species of plant or animal); or
- Any discharge to a Ramsar-listed wetland or any other nationally or internationally proclaimed conservation area regardless of the rate of discharge.

2.2 Report water bodies significantly affected by water discharges based on the criteria above, adding information on:

- Size of water body in cubic meters (m^3);
- Whether the source is designated as a protected area (nationally and/or internationally); and
- Biodiversity value (e.g., number of protected species).

3. Definitions

None.

4. Documentation

Information on the status of a water source or protected area can be obtained from local or national water-related ministries or government departments, or through research initiated by the organization or other institutions, such as environmental impact studies.

5. References

- IUCN Red List of Threatened Species.
- Ramsar Convention on Wetlands.

EN26 Initiatives to mitigate environmental impacts of events, products and services, and extent of impact mitigation.

1. Relevance

Event organizers usually do not manufacture products, but instead purchase finished products and services from their supply chains, which are diverse.

Refer to the Sourcing category to disclose the management approach and Indicators with respect to the sourcing of products and services.

For some sectors, the impacts of events, products and services during their use phase (e.g., water consumption at an event, water consumption of a washing machine) and at the end of their useful life can be equal to or greater in significance than the production phase. The significance of such impacts is determined by both customer behavior and general product/service design. Organizations are expected to take more proactive approaches to assessing and improving the environmental impacts of their events, products and services.

This measure assesses the actions the reporting organization has taken to reduce the negative environmental impacts and enhance the positive impacts of its event product and service design and delivery. Design for environment can help identify new business opportunities, differentiate events, products and services, and stimulate innovation in technology. Integrating environmental considerations into events, product and service design can also decrease the risk of incompatibility with future environmental legislation, as well as enhance reputation.

2. Compilation

2.1 In this Indicator, the following impacts are excluded since they are covered in other Environmental Indicators:

- reclaiming of products and product packaging (EN27); and
- Impacts on biodiversity (EN12).

2.2 Report initiatives in the reporting period to mitigate the most significant environmental impacts of events, products/service groups in relation to:

- Materials use (e.g., use of non-renewable, energy-intensive, toxic materials);
- Water use (e.g., volumes used during production and/or use);
- Emissions (e.g., GHG, toxic, ozone-depleting emissions);
- Effluents (e.g., quality of water used during production and/or use);
- Noise; and
- Waste (e.g., non-reclaimable, toxic materials/ compounds).

2.3 Report quantitatively the extent to which environmental impacts of events, products and services have been mitigated during the reporting period. If use-oriented figures are employed (e.g., use at the event, water use of washing machine), clearly indicate the underlying assumptions regarding consumption patterns or normalization factors (e.g., 10% less water use per 5 kg of laundry).

3. Definitions

None.

4. Documentation

Information can be drawn from product Lifecycle Assessments (LCA) or documents related to product design, development, and testing.

5. References

None.

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EN27 Percentage of products sold or provided and their packaging materials, that are reclaimed by category.

1. Relevance

The disposal of products and packaging materials at the end of a use phase is a steadily growing environmental challenge. Establishing effective recycling and reuse systems to close product cycles can contribute significantly to increased material and resource efficiency. It also mitigates problems and costs related to disposal.

This Indicator provides insight into the extent to which the reporting organization's products, components, or materials are collected and successfully converted into useful materials for new production processes. It also provides insight into the degree to which the organization has designed products and packages capable of being recycled or reused. This measure can be a particular source of competitive differentiation in sectors facing formal requirements to recycle products and their packaging materials.

In the context of this Supplement, event organizers should focus on packaged items that are made available to attendees (e.g., food and beverages, merchandise, etc.) in the lead up to, during, and after the event. EO

Refer to EN22, EN26 and the Sourcing category for reporting on other event-related packaging issues.

2. Compilation

2.1 Identify the amount of products provided or sold and their packaging materials reclaimed (i.e., recycled or reused) at the end of their useful life within the reporting period. Rejects and recalls of products should not be counted. Recycling or reuse of packaging should also be reported separately. EO

2.2 Report the percentage of reclaimed products provided or sold and their packaging materials for each category of products (i.e., a group of related products sharing a common, managed set of features that satisfy the specific needs of a selected market) using the following formula: EO

$$\%\ \text{of reclaimed products} = \frac{\text{products and their packaging materials reclaimed within the reporting period}}{\text{products sold within the reporting period}} \times 100$$

2.3 Given potential variations in data sources, report how the data for this Indicator has been collected (e.g., data is gathered from an internal collection system or data is provided by external collection systems reclaiming products on behalf of the organization).

3. Definitions

Reclaimed

Refers to collecting, reusing, or recycling products and their packaging materials at the end of their useful life; and recovered substances in a pure or usable form from refuse and discarded articles. EO Collection and treatment can be carried out by the manufacturer of the product or by a contractor. This refers to products and their packaging materials that are:

- Collected by or on behalf of the reporting organization;
- Separated into raw materials (e.g., steel, glass, paper, some kinds of plastic, etc.) or components; and
- Used by the reporting organization or other users.

4. Documentation

None.

5. References

None.

EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

1. Relevance

The level of non-compliance within the organization helps indicate the ability of management to ensure that operations conform to certain performance parameters. From an economic perspective, ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly through impacts on reputation. In some circumstances, non-compliance can lead to clean-up obligations or other costly environmental liabilities. The strength of the organization's compliance record can also affect its ability to expand operations or gain permits.

Refer to PR9 for reporting the monetary value of significant fines for non-compliance with laws and regulations concerning the event and the provision and use of its products and services. EO

2. Compilation

2.1 Identify administrative or judicial sanctions for failure to comply with environmental laws and regulations, including:

- International declarations/conventions/ treaties, and national, sub-national, regional, and local regulations. Include non-compliances related to spills as disclosed under EN23 that meet the criteria for EN28;
- Voluntary environmental agreements with regulating authorities that are considered binding and developed as a substitute for implementing new regulations. In certain jurisdictions, such agreements are referred to as 'covenants'; and
- Cases brought against the organization through the use of international dispute mechanisms or national dispute mechanisms supervised by government authorities.
- Number of non-monetary sanctions; and
- Cases brought through dispute resolution mechanisms.

2.2 Report significant fines and non-monetary sanctions in terms of:

- Total monetary value of significant fines;

2.3 Where reporting organizations have not identified any non-compliance with laws or regulations, a brief statement to this fact is sufficient.

2.4 Report initiatives or policies in place to ensure compliance with environmental laws and regulations, including international declarations, conventions and treaties (refer to Management Approach on Environment for reporting on full approach by Aspect). EO

3. Definitions

Environmental laws and regulations

Refers to regulations related to all types of environmental issues (i.e., emissions, effluents, and waste, as well as material use, energy, water, biodiversity and animal welfare) applicable to the reporting organization. This includes binding voluntary agreements that are made with regulatory authorities and developed as a substitute for implementing a new regulation. Voluntary agreements can be applicable if the reporting organization directly joins the agreement or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation. EO

4. Documentation

Data sources include audit results or regulatory tracking systems operated by the legal department. Information regarding monetary fines can be found in accounting departments.

5. References

None.

EO

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EN29 Significant environmental and socio-economic impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

1. Relevance

The environmental impacts of transportation systems have a wide reach, from climate change (e.g., global warming) to local smog and noise. The transportation of products, goods, materials and members of the workforce can also have significant socio-economic impacts on local communities including disruption, noise and changes in accessibility. For some companies, particularly those with extensive supply and distribution networks, socio-economic and environmental impacts associated with logistics can represent a major part of their environmental and social footprint. Assessing the environmental and socio-economic impacts of transporting products, goods, and materials for logistical purposes, and transporting members of the organization's workforce, is part of a comprehensive approach to planning environmental and socio-economic management strategies.

Transport of attendees can be such a significant environmental and socio-economic impact that it should be reported separately within EO2 and EO3.

Refer to EC9 for reporting on 'Understanding and describing significant indirect economic impacts, including the extent of impacts' and to EO13 for reporting the 'Number, type and impact of physical, technological and financial legacies'.

2. Compilation

2.1 Identify the significant environmental and socio-economic impacts of the modes of transportation used by the organization, including:

- Energy use (e.g., oil, kerosene, fuel, electricity);
- Emissions (e.g., greenhouse gas emissions, ozone-depleting substances, NO_x, SO_x, and other air emissions);
- Effluents (e.g., different kinds of chemicals);
- Waste (e.g., different types of packaging material);
- Noise and nuisance;
- Spills (e.g., spills of chemicals, oils, and fuels);
- Health and safety;
- Security;
- Biodiversity;
- Water;
- Accessibility;
- Infrastructural and operational capacity; and
- Disruption to neighborhood amenity.

2.2 Report the significant environmental and socio-economic impacts of transportation used for logistical purposes and for transportation of members of the organization's workforce including employees, volunteers, and contracted labor, and may include participants who are content providers. Where quantitative data is not stated in the report, disclose the reason.

2.3 Indicate the criteria and methodology used to determine which environmental and social economic impacts are significant.

2.4 Report how the environmental and socio-economic impacts of transporting products, members of the organization's workforce including employees, volunteers, and contracted labor, and may include participants who are content providers, and other goods and materials are mitigated.

3. Definitions

Transportation

The act of transferring resources and goods from one location to another (between suppliers, production plants, warehouses, and the customer) using different modes of transport, including passenger transportation (e.g., employee commuting and business traveling).

Logistical purposes

The forward or reverse flow and storage of goods and services between the point of origin and the point of consumption.

Operations

Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.

EO

Transportation of the members of the organization's workforce

Transportation used for commuting to work by members of the workforce or travel for business purposes including air, train, bus, and other forms of motorized and non-motorized travel.

4. Documentation

Potential sources of data include invoices from logistical service providers and suppliers, reports from the logistics department, records of vehicle usage and maintenance, and monitoring/measurement conducted by, for example, the environment department.

5. References

- United Nations Recommendations on the Transport of Dangerous Goods.

EO

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EO2 Modes of transport taken by attendees as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.

1. Relevance

Attendee transport is often an event's largest environmental impact. Reporting the proportion of different transport modes used can help to define the impacts of the event, provide an overview of the uptake of more sustainable transport options, and identify opportunities for future improvement.

In some event locations, certain transport modes may not be available or appropriate for all attendees. Contextual information should be provided that explains the local transport situation, including the availability of public transport options and the suitability of these options for event attendees.

In many instances, event organizers will not have direct control over how attendees travel to and from the event. Reporting contextual information would be helpful to explain the level control and influence on attendee behavior, along with the boundary of control and influence that the event organizer has over the transport mode options available.

Refer to EO11 for reporting on number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

2. Compilation

2.1 Identify the modes of transportation available to attendees to reach the event location or site, and the event related capacity for each, including:

- Train
- Coach (inter-city)
- Shuttle service (e.g., from train station to event gate)
- Urban transport (inner city bus, metro, underground, light rail, tram)
- Taxi, auto rickshaw, bike rickshaw
- Plane
- Private car (including car sharing)
- Motorcycle/scooter
- Non-automotive mode (bicycle, walking, animal)
- Ferry

2.2 Identify transport used by attendees up to the event 'access point' by mode and distance. Identify every mode of transportation taken from origin up to the event 'access point'. This may include multiple journeys and transport modes if attendees have traveled a long distance (e.g., a plane to the host city and a bus to the event location).

2.3 Report a percentage of total transportation, on the basis of number of people or trips, by modes identified in 2.1 and broken down by different distance categories defined in 2 2 (e.g., long distance travel from outside to the event destination, and short distance trips' from accommodation to the venue)

2.4 Report initiatives undertaken to encourage uptake of the most sustainable transport options (e.g., incentives to take bus or bicycle to the event).

2.5 Report any increases in the uptake of more sustainable transport options, where comparable data baselines are available.

3. Definitions

Access point

The point where the event organizer takes over control of attendees' access to the event venue.

Attendees

People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.

Baseline

A measurement or calculation used as a basis for comparison. Usually a measurement taken in the first year of operation, or a projection based on a 'business as usual' forecast.

Event location

Indoor or outdoor site that includes both the event venue and the surrounding areas.

4. Documentation

Information for this Indicator may be found in reports from data providers, and summary reports showing transport mode breakdowns and calculations of total; from ticketing providers (for postcode data on ticket purchases, as a proxy for origin destination); from travel agents or internal staff coordinating travel requirements; local authorities or other bodies that monitor transport within the locality, region, or nation; transport providers and car park operators; surveys; registration reports.

5. References

- United Nations Global Compact Principle # 8. 'Businesses should undertake initiatives to promote greater environmental responsibility', 2000

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EO3 Significant environmental and socio-economic impacts of transporting attendees to and from the event, and initiatives taken to address the impacts.

1. Relevance

Attendee transport is often an event's largest environmental impact. Environmental and socio-economic issues associated with transportation to the event include disruption to neighborhood amenity, localized air and noise pollution, health and safety, security, health impacts, along with greenhouse gas emissions from fuel combustion in the various modes of transport. Assessing the significant environmental and socio-economic impacts of transportation is part of a comprehensive approach to event planning.

Refer to EN29 for reporting on significant environmental and socio-economic impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

2. Compilation

2.1 Identify the significant environmental and socio-economic impacts of the transportation for attendees including, but not limited to:

Environmental factors such as:

- Energy use (e.g., oil, kerosene, fuel, electricity)
- Emissions (e.g., greenhouse gas emissions, ozone-depleting substances, NOx, SOx, and other air emissions)
- Effluents (e.g., different kinds of chemicals)
- Waste (e.g., different types of packaging material)
- Spills (e.g., spills of chemicals, oils, and fuels)
- Biodiversity
- Water

Socio-economic and local community factors such as:

- Littering
- Noise and nuisance
- Accessibility
- Safety and security
- Damage or deterioration of transport facilities
- Capacity shortage for local transport
- Disruption to neighborhood amenity

2.2 Report criteria and methodology used to determine which environmental and social impacts are significant.

2.3 Report quantifications of the significant environmental and social impacts of this transportation for attendees. Explain reasons for not including quantitative data when it is not stated.

2.4 Report the assumptions and methodologies used to compile this Indicator's information, from event planning through execution.

2.5 Report initiatives to improve environmental and social performance and improve the sustainability of a given mode of transportation (e.g., switching vehicle fleet from diesel to compressed natural gas or electric).

2.6 Report the results of the initiatives reported in 2.5 on environmental and socio-economic performance.

3. Definitions

Attendees

People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.

4. Documentation

Information for this Indicator may be found in reports from data providers and summary reports showing transport mode breakdowns and calculations of total; reports from national statistics and transport providers documenting energy demand and relevant emission data of event-related transport vehicles; and from local authorities or other bodies that monitor environmental quality, air and water emissions, noise, littering and relevant local nuisance.

5. References

- United Nations Global Compact Principle # 8. 'Businesses should undertake initiatives to promote greater environmental responsibility', 2000

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EN30 Total environmental protection expenditures and investments by type.

1. Relevance

Measuring environmental mitigation and protection expenditures allows organizations to assess the efficiency of their environmental initiatives. It also provides valuable input for internal cost-benefit analyses. Data on environmental performance measured against environmental mitigation and protection expenditures offers insights into how effectively the organization uses resources to improve performance. When tracked and analyzed in a comprehensive fashion over time, this expenditures data allows the reporting organization to judge the value of complex organizational or technological investments for improving environmental performance.

It is possible to establish a full environmental management accounting system within an organization that tracks multiple categories of information. This Indicator focuses on waste disposal, emissions treatment, remediation costs, as well as prevention and environmental management costs.

Refer to EO1 for reporting on direct economic impacts as a result of sustainability initiatives.

2. Compilation

2.1 The compilation of the expenditures in this Indicator should exclude the following categories as defined in the IFAC 'International Guidance Document on Environmental Management Accounting' document:

- Costs of non-product output; and
- Fines for non-compliance with environmental regulation.

2.2 Identify waste disposal, emissions treatment, and remediation costs based on expenditures related to the following items:

- Treatment and disposal of waste;
- Treatment of emissions (e.g., expenditures for filters, agents);
- Expenditures for the purchase and use of emissions certificates;
- Depreciation of related equipment, maintenance, and operating material and services, and related personnel costs;
- Insurance for environmental liability; and
- Clean-up costs, including costs for remediation of spills as reported in EN23.

2.3 Identify prevention and environmental management costs based on expenditures related to the following items:

- Personnel employed for education and training;
- External services for environmental management;
- External certification of management systems;
- Personnel for general environmental management activities;
- Research and development;
- Extra expenditures to install cleaner technologies (e.g., additional cost beyond standard technologies);
- Extra expenditures on green purchases; and
- Other environmental management costs.

2.4 Report total environmental protection expenditures broken down by:

- Waste disposal, emissions treatment, and remediation costs; and
- Prevention and environmental management costs.

3. Definitions

Environmental protection expenditures

All expenditures on environmental protection by the reporting organization, or on its behalf, to prevent, reduce, control, and document environmental aspects, impacts, and hazards. It also includes disposal, treatment, sanitation, and clean-up expenditure.

4. Documentation

Potential information sources include billing and accounting systems (e.g., Environmental Management Accounting) as well as procurement, human resource, and legal departments.

5. References

- IFAC- The International Federation of Accountants (2005) 'International Guidance Document on Environmental Management Accounting'.

- UNDSD- United Nations Division for Sustainable Development (2003): Environmental Management Accounting Procedures and Principles (EMARIC Environmental Management Accounting Research and Information Center, 2003).

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Indicator Protocols Set
Labor Practices and Decent Work (LA)
Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Version 3.1/EOSS Final version

Labor Practices & Decent Work

Performance Indicators

ASPECT: EMPLOYMENT

CORE **LA1** Total workforce by employment type, employment contract, and region, broken down by gender.

Event Organizers
Commentary added (EO)

CORE **LA2** Total number and rate of new employee hires and volunteers recruited and employee and volunteer turnover by age group, gender, and region. (EO)

Event Organizers
Commentary added (EO)

ADD **LA3** Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.

CORE **LA15** Return to work and retention rates after parental leave, by gender.

ASPECT: LABOR/MANAGEMENT RELATIONS

CORE **LA4** Percentage of employees covered by collective bargaining agreements.

CORE **LA5** Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

ASPECT: OCCUPATIONAL HEALTH AND SAFETY

ADD **LA6** Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs.

Event Organizers
Commentary added (EO)

CORE **LA7** Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.

Event Organizers
Commentary added (EO)

CORE **LA8** Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

Event Organizers
Commentary added (EO)

ADD **LA9** Health and safety topics covered in formal agreements with trade unions.

ASPECT: TRAINING AND EDUCATION

CORE **LA10** Average hours of training per year per employee and/or volunteer, by gender, and by employee category. (EO)

Event Organizers
Commentary added (EO)

ADD **LA11** Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

Event Organizers
Commentary added (EO)

ADD **LA12** Percentage of employees and volunteers receiving regular performance and career development reviews, by gender and by employee category. (EO) (EO)

Event Organizers
Commentary added (EO)

ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

CORE **LA13** Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN

CORE **LA14** Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.

(EO)

Relevance

The ILO Decent Work Agenda is framed within the context of fair globalization, which aims to achieve both economic growth and equity through a combination of social and economic goals. The Agenda has four elements:

- Employment;
- Dialogue;
- Rights; and
- Protection.

The structure of the Labor Indicators is broadly based on the concept of decent work. The set begins with disclosures on the scope and diversity of the reporting organization's workforce, emphasizing aspects of gender and age distribution.

The approach to dialogue between the organization and its employees, and the degree to which employees are organized in representative bodies are covered by Indicators LA4 (which complements Indicator HR5 on Freedom of Association and Collective Bargaining) and LA5.

The physical protection and well-being of people at work is covered by Occupational Health and Safety Indicators (LA6, LA7, LA8, LA9), which address both the scope of programs as well as statistical performance on health and safety.

The scope of employee benefits and contributions toward a broad social goal of diversity and equal treatment is addressed by LA14 (Pay Equity), LA13 (Diversity) and LA3 (Benefits). Indicators in the Economics category also provide relevant information. The support organizations provide to employees to enhance personal skills and potential (which also improves the organization's human capital) is represented in Indicators LA10, LA11, and LA12.

Definitions

Total workforce

The total number of persons working for the reporting organization at the end of the reporting period (i.e., the sum of all employees and supervised workers as defined above).

In this Supplement, workforce includes paid employees, volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers. EO

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large. EO

Worker

Generic term for any person performing work, regardless of the contractual relationship.

Employee

An individual who is, according to national law or practices, recognized as earning a wage or salary as an employee of the reporting organization, including seconded staff. EO

Supervised worker

An individual who performs regular work on-site for, or on behalf of, the reporting organization but is not recognized as an employee under national law or practice.

Independent contractor

An individual legally recognized as being self-employed.

Collective bargaining agreements

There are two types of collective bargaining agreements, aimed either at employers or workers. Those aimed at employers are agreements in writing regarding working conditions and terms of employment concluded between an employer, a group of employers, or one or more employers' organizations. Those aimed at workers are agreements between one or more representative workers' organizations, or, in the absence of such organizations, the representatives of the workers duly elected and authorized by them in accordance with national laws and regulations.

Employee categories

Breakdown of employees, by level (e.g., highest governance bodies, senior management, middle management, etc) and function (e.g., technical, administrative, production, etc). Derived from an organization's own human resources system.

Training or induction

The act of teaching a particular skill or type of behavior. In this Supplement, training can include technical teaching and social integration or team building EO

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General References

- Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), 1979.
- ILO Convention 135, 'Workers' Representatives Convention', 1971.
- ILO Convention 87, 'Freedom of Association and Protection of the Right to Organise', 1948.
- ILO Convention 98, 'Right to Organise and Collective Bargaining', 1949.
- ILO Declaration on Fundamental Principles and Rights at Work, 1998.
- ILO Decent Work Agenda, 1999.
- ILO Tripartite Declaration Concerning Multi-nationals and Social Policy, 1977, amended 2000.
- OECD Principles of Corporate Governance, 2004.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- UNIFEM & UNGC Women's Empowerment Principles, 2010.
- United Nations Millennium Declaration, 2000.

LA1 Total workforce by employment type, employment contract, and region, broken down by gender.

1. Relevance

The size of a workforce provides insight into the scale of impacts created by labor issues. For this Supplement, the definition of workforce includes paid employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers. Breaking down the workforce by employment type, employment contract, and region (region refers to 'country' or 'geographical area') demonstrates how the organization structures its human resources to implement its overall strategy. It also provides insight into the organization's business model, and offers an indication of job stability and the level of benefits the organization offers. Breaking down this data by gender enables an understanding of gender representation across an organization, and of the optimal use of available labor and talent. As a basis for calculations in several other Indicators, the size of the workforce is a standard normalizing factor for many integrated Indicators. A rise or fall in net employment, evidenced by data reported over the course of three or more years, is an important element of the organization's contribution to the overall economic development and sustainability of the workforce.[1]

2. Compilation

2.1 Identify the total workforce (employees and supervised workers, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers) broken down by gender and working for the reporting organization at the end of the reporting period. Supply chain workers are not included in this Indicator.

2.2 Identify the contract type and full-time and part-time status of employees based on the definitions under the national laws of the country where they are based.

2.3 Combine country statistics to calculate global statistics and disregard differences in legal definitions. Although the definitions of what constitutes types of contract and a full-time or part-time employment relationship may vary between countries, the global figure will still reflect the relationships under law.

2.4 Report the total workforce broken down by employees and supervised workers, volunteers, contracted labor and any participants who provide content including athletes, artists or speakers, and by gender.

2.5 If a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, this should be reported.

2.6 Report the total number of employees broken down by employment contract and gender.

2.7 Report the total number of permanent employees broken down by employment type and gender.

2.8 Report the total workforce, including paid employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers, broken down by region and gender, based on the scale of the organization's operations.

2.9 If applicable, explain any significant seasonal variations in employment numbers (e.g., in the tourism or agricultural industries).

3. Definitions

Employee

An individual who is, according to national law or practices, recognized as earning a wage or salary as an employee of the reporting organization, including seconded staff.

Employment types

Full time: A 'full-time employee' is defined according to national legislation and practice regarding working time (e.g., national legislation defines that 'full-time' means a minimum of nine months per year and a minimum of 30 hours per week).

[1] See GRI Guidelines on expectations regarding reporting of multiple years' data.

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

Employment Contract

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

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

Fixed Term or Temporary Contract:
A fixed term contract is a contract of employment as defined above that ends when a specific time period expires, or when a specific task that has a time estimate attached is completed.

A temporary contract of employment is of limited duration and terminated by a specific event, including the end of a project or work phase, return of replaced personnel, etc.

Operations

Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle

Participants

People involved and contributing to the content of the event. In this Supplement, includes athletes, performers, speakers, exhibitors, contestants or others who play a visible role in an event.

Workforce

EO

The total number of persons working for the reporting organization at the end of the reporting period. In this Supplement, workforce includes paid employees, volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

4. Documentation

Payroll information available at the national or site level should provide data for this Indicator.

5. References

- ILO: International Classification of Status in Employment.
- ILO: Key Indicators of the Labour Market.
- ILO: LABORSTA Internet Indicators.
- United Nations: World Macro Regions and Components.

EO

LA2 Total number and rate of new employee hires and volunteers recruited and employee and volunteer turnover by age group, gender, and region.

1. Relevance

A high turnover rate can indicate levels of uncertainty and dissatisfaction among employees or volunteers, or may signal a fundamental change in the structure of the organization's core operations. An uneven pattern of turnover by age or gender can indicate incompatibility or potential inequity in the workplace. Turnover results in changes to the human and intellectual capital of the organization and can impact productivity. Turnover has direct cost implications either in terms of reduced payroll or greater expenses for recruitment of workers.

The number, age, gender, and region of new employee or volunteer hires of the reporting organization can indicate the organization's strategy and ability to attract diverse qualified employees or volunteers. This information can signify the organization's efforts to implement inclusive recruitment practices based on age and gender, and the optimal use of available labor and talent in different regions.

Employment net creation can be estimated using the data reported under Indicator LA1.

A high turnover of volunteers within the event sector is to be anticipated, as it is usual for volunteers to be brought into an event for a specific time period only. For example, volunteers may only be needed on the days that an event is underway.

2. Compilation

2.1 Identify the total number of new employee hires during the reporting period, broken down by age group, gender and region and by status (full time and part-time employees, freelancers and contracted staff).

2.1a Identify the total number of volunteers starting their engagement during the reporting period, broken down by age group, gender and region.

2.2 Identify the total number of new employee hires leaving employment during the reporting period, broken down by age group, gender and region, and by status (full time and part-time employees, freelancers and contracted staff).

2.2a Identify the total number of new volunteers leaving during the reporting period, broken down by age group, gender and region.

2.3 Report the total number and rate of new employee hires entering and leaving employment during the reporting period, broken down by age group (e.g., <30; 30-50; >50), gender and region, and by status (full time and part-time employees, freelancers and contracted staff).

Rates should be calculated using the total employee numbers at the end of the reporting period.

2.3a Report the total number and rate of new volunteers entering and leaving engagement during the reporting period, broken down by gender, age group (e.g., <30; 30-50; >50), and region.

Rates should be calculated using the total volunteer numbers at the end of the reporting period.

3. Definitions

Employee and Volunteer Turnover

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

Ratio of the number of employees and volunteers who need to replaced (due to leaving the organization voluntarily or due to dismissal, retirement or death in service) to the average number of employees and volunteers. In this Supplement, this includes employees and volunteers, full-time and part-time employees, freelancers and contracted staff.

New employee hires

New employees joining the organization for the first time.

New volunteer engagement

New volunteers joining the organization for the first time.

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4. Documentation

Potential sources of information include payroll information available at the national or site level. Operational plans and restatements of the organization's key strategic targets may provide explanations for large variations in this figure.

5. References

None.

LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.

1. Relevance

Data reported under this Indicator provides a measure of the organization's investment in human resources and the minimum benefits it offers its full time employees. The quality of benefits for full-time staff is a key factor in retaining employees. The Indicator also measures relative investment in different parts of the workforce.

2. Compilation

2.1 Identify benefits offered to all employees.

2.2 Report which of the following benefits are standard for full-time employees of the organization but are not provided to temporary or part-time employees, broken down by significant locations of operation:

- Life insurance;
- Health care;
- Disability/invalidity coverage;
- Parental leave;
- Retirement provision;
- Stock ownership; and
- Others.

2.3 Standard benefits refer to those typically offered to at least the majority of full-time employees. This should not be interpreted as being offered to every single full-time employee of the organization. The intention of the Indicator is to disclose what full-time employees can reasonably expect.

3. Definitions

Benefits

This refers to either direct benefit provided in the form of financial contributions, care paid for by the reporting organization, or the reimbursement of expenses borne by the employee. Redundancy payments over and above legal minimums, lay-off pay, extra employment injury benefit, survivors' benefits, and extra paid holiday entitlements could also be included under this Indicator. In-kind benefits such as provision of sports or child day care facilities, free meals during working time, and similar general employee welfare programs are excluded from this Indicator.

4. Documentation

Potential sources of information include local or central collective agreements, which may provide examples of benefits paid beyond legal minimums. Other reference tools may include benefits summaries, employee orientation/commencement materials, and employee contracts.

5. References

- ILO Convention 102, 'Social Security (Minimum Standards) Convention', 1952.
- ILO Convention 121, 'Employment Injury Benefits Convention', 1964.
- ILO Convention 128, 'Invalidity, Old-Age and Survivors' Benefits Convention', 1967.
- ILO Convention 130, 'Medical Care and Sickness Benefits Convention', 1969.
- ILO Convention 132, 'Holidays with Pay Convention (Revised)' 1970.
- ILO Convention 140, 'Paid Educational Leave Convention', 1974.
- ILO Convention 156, 'Workers with Family Responsibilities Convention', 1981.
- ILO Convention 157, 'Maintenance of Social Security Rights', 1982.
- ILO Convention 168, 'Employment Promotion and Protection against Unemployment Convention', 1988.
- ILO Convention 183, 'Maternity Protection Convention', 2000.
- OECD Guidelines for Multinational Enterprises, Revision 2000.

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LA15 Return to work and retention rates after parental leave, by gender.

1. Relevance

Many countries have introduced legislation to provide a specific length of parental leave. However, the application of legislation will vary according to interpretation by government, employers and employees.

The aim of the legislation is to allow employees to take leave and return to work to the same or a comparable position. However, many women are discouraged from taking leave and returning to work by employer practices that affect their employment security, remuneration and career path. Many men are not encouraged to take the leave to which they are entitled.

Equitable gender choice for maternity and paternity leave, and other leave entitlements, can lead to the greater recruitment and retention of qualified staff, and boost employee morale and productivity. Men's uptake of paternity leave options can indicate the degree to which an organization encourages fathers to take such leave. More men taking advantage of leave entitlements has a positive effect for women in taking such leave without prejudicing their career path.

2. Compilation

2.1 Report the number of employees by gender that were entitled to parental leave.

2.2 Report the number of employees by gender that took parental leave.

2.3 Report the number of employees who returned to work after parental leave ended, by gender.

2.4 Report the number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.

2.5 Report the return to work and retention rates of employees who returned to work after leave ended, by gender.

3. Definitions

Parental Leave

Leave granted to men and women workers on the grounds of the birth of a child.

4. Documentation

Potential sources of information include the human resources departments.

5. References

- ILO Convention 156, 'Workers with Family Responsibilities Convention', 1981
- ILO Convention 183, 'Maternity Protection Convention', 2000.

LA4 Percentage of employees covered by collective bargaining agreements.

1. Relevance

Freedom of association is a human right as defined by international declarations and conventions, particularly ILO Core Conventions 87 & 98. Collective bargaining is an important form of stakeholder engagement and particularly relevant for reporting guidelines. It is a form of stakeholder engagement that helps build institutional frameworks and is seen by many as contributing to a stable society. Together with corporate governance, collective bargaining is part of an overall framework that contributes to responsible management. It is an instrument used by parties to facilitate collaborative efforts to enhance the positive social impacts of an organization. The percentage of employees covered by collective bargaining agreements is the most direct way to demonstrate an organization's practices in relation to freedom of association.

2. Compilation

2.1 Use data from LA1 as the basis for calculating percentages for this Indicator.

2.2 Binding collective bargaining agreements include those signed by the reporting organization itself or by employer organizations of which it is a member. These agreements can be at the sector, national, regional, organizational, or workplace level.

2.3 Identify the total number of employees covered by collective bargaining agreements.

2.4 Report the percentage of total employees covered by collective bargaining agreements.

3. Definitions

None.

4. Documentation

Records of formal recognition agreements and signed collective agreements with independent trade unions will normally be held by the human resources or personnel department of the reporting organization.

5. References

- ILO Convention 87, 'Freedom of Association and Protection of the Right to Organise', 1948.
- ILO Convention 98, 'Right to Organise and Collective Bargaining', 1949.
- ILO Convention 135, 'Workers' Representatives Convention', 1971.
- ILO Convention 154, 'Collective Bargaining Convention', 1981 and Recommendations 91, 'Collective Agreements Recommendation' 1951, and 163, 'Collective Bargaining Recommendation', 1981.
- ILO Declaration on Fundamental Principles and Rights at Work, 86th Session, 1998, Article 2 (a).
- OECD Guidelines for Multinational Enterprises, Section IV, Paragraph 2 (a).

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LA5 Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.

1. Relevance

This Indicator provides insight into an organization's practice of ensuring timely discussion of significant operational changes, and engaging with its employees and their representatives to negotiate and implement these changes (which may have positive or negative implications for workers). Timely and effective consultation with workers and other relevant parties, where practicable (such as with governmental authorities), helps to minimize any adverse impacts from operating changes on workers and related communities.

Minimum notice period(s) are an Indicator of an organization's ability to maintain employee satisfaction and motivation while implementing significant changes to operations. This Indicator also allows an assessment of an organization's consultation practices in relation to expectations expressed in relevant international norms. Consultative practices that result in good industrial relations can help provide positive working environments, reduce turnover, and minimize operational disruptions.

2. Compilation

2.1 Report the minimum number of weeks notice typically provided to employees and their elected representatives prior to the implementation of significant operational changes that could substantially affect them.

2.2 For organizations with collective bargaining agreements, report whether the notice period and/or provisions for consultation and negotiation are specified in collective agreements.

3. Definitions

Significant operational changes

Alterations to the reporting organization's pattern of operations that will have substantial positive or negative consequences for its employees. Such changes may include, for example, restructuring, outsourcing of operations, closures, expansions, new openings, takeovers, sale of all or part of the organization, or mergers.

4. Documentation

Agreements specific to the organization will provide data for this Indicator.

5. References

- Declaration concerning the aims and purposes of the International Labour Organisation (Declaration of Philadelphia), 1944 - Annex to the ILO Constitution – Articles I (a) and III (e).
- ILO Convention 158, 'Termination of Employment Convention', 1982.
- ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, 1997.
- ILO Recommendation 94, 'Co-operation at the Level of the Undertaking Recommendation', 1952.
- ILO Recommendation 135, 'Workers' Representatives' Convention', 1971.
- OECD Guidelines for Multinational Companies, Revision 2000, Article IV, (2) & (3).
- OECD Principles of Corporate Governance, 2004 (notably Article IV, C, D & E).

LA6 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.

1. Relevance

A health and safety committee with joint representation can facilitate a positive health and safety culture. The use of committees is one way to involve workers in driving the improvement of occupational health and safety in the workplace. This Indicator provides one measure of the extent to which the workforce (employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers) is actively involved in health and safety. EO

2. Compilation

2.1 Identify formal health and safety committees that help monitor and advise on occupational safety programs at the facility level or higher with joint management/labor representation. 'Formal' refers to committees whose existence and function are integrated in the reporting organization's organizational and authority structure, and that operate according to certain agreed, written rules.

2.2 Report the percentage of the total workforce (employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers) represented in formal joint management-worker health and safety committees: EO

- None;
- Up to 25%;
- Between 25% and 50%;
- Between 50% and 75%; and
- Over 75%.

2.3 Report the level(s) at which the committee(s) typically operates (e.g., at facility level and/or at multi-facility, region, group, or company levels). This may either be a result of a formal policy, procedure, or informal practice within the organization.

3. Definitions

None.

4. Documentation

Potential sources of information include organizational procedures and minutes of occupational health & safety committee(s).

5. References

- ILO Convention 155, 'Occupational Safety and Health Convention' and Protocol 155, 1981.
- ILO Convention 161, 'Occupational Health Services Convention', 1985.

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LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.

1. Relevance

Health and safety performance is a key measure of an organization's duty of care. Low injury and absentee rates are generally linked to positive trends in staff morale and productivity. This Indicator will show whether health and safety management practices are resulting in fewer occupational health and safety incidents. An evaluation of trends and patterns may also indicate potential workplace inequity.

2. Compilation

2.1 This Indicator should provide a regional breakdown for the following, by gender:

- The total workforce including paid employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers. (i.e., total employees plus supervised workers); and EO
- Independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment.

2.2 Since some reporting organizations include minor (first-aid level) injuries in their data, indicate whether such injuries are included or excluded.

2.3 In calculating 'lost days' indicate:

- Whether 'days' means 'calendar days' or 'scheduled work days'; and
- At what point the 'lost days' count begins (e.g., the day after the accident or 3 days after the accident).

2.4 Report regional breakdown and total of injury, occupational diseases, lost days, and absentee rates in the reporting period by gender, using the following formula:

- Injury rate (IR)

$$IR = \frac{\text{Total \# of injuries}}{\text{Total hours worked}} \times 200{,}000$$

Note: The injury rate should capture fatalities.

- Occupational diseases rate (ODR)

$$ODR = \frac{\text{Total \# of Occupational diseases cases}}{\text{Total hours worked}} \times 200{,}000$$

- Lost day rate (LDR)

$$LDR = \frac{\text{Total \# of lost days}}{\text{Total hours worked}} \times 200{,}000$$

- Absentee rate (AR)

$$AR = \frac{\text{Total \# of missed (absentee) days over the period}}{\text{Total \# of workforce days worked for same period}} \times 200{,}000$$

Note: The factor 200,000 is derived from 50 working weeks @ 40 hours per 100 workforce members including employees, volunteers, contracted labor and participants. EO

2.5 Report fatalities in the reporting period by gender, using an absolute number, not a rate.

2.6 Report the system of rules applied in recording and reporting accident statistics. The 'ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases' was developed for the reporting, recording, and notification of workplace accidents. Where national law follows the ILO recommendations, it is sufficient to state that fact and that practice follows the law. In situations where national law does not comply, indicate which system of rules it applies and their relationship to the ILO code. EO

3. Definitions

Injury

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

Injury rate

The frequency of injuries relative to the total time worked by the total workforce in the reporting period.

Occupational disease

A disease arising from the work situation or activity (e.g., stress or regular exposure to harmful chemicals), or from a work-related injury.

Occupational disease rate

The frequency of occupational diseases relative to the total time worked by the total workforce in the reporting period.

Lost day

Time ('days') that could not be worked (and is thus 'lost') as a consequence of a worker or workers being unable to perform their usual work because of an occupational accident or disease. A return to limited duty or alternative work for the same organization does not count as lost days.

Lost day rate

The impact of occupational accidents and diseases as reflected in time off work by the affected workers. It is expressed by comparing the total lost days to the total number of hours scheduled to be worked by the workforce in the reporting period.

Absentee

An employee absent from work because of incapacity of any kind, not just as the result of work-related injury or disease. Permitted leave absences such as holidays, study, maternity/paternity, and compassionate leave are excluded.

Absentee rate

Refers to a measure of actual absentee days lost as defined above, expressed as a percentage of total days scheduled to be worked by the workforce for the same period.

Fatality

The death of a worker occurring in the current reporting period, arising from an occupational injury or disease sustained or contracted while in the reporting organization's employ.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

Workforce

The total number of persons working for the reporting organization at the end of the reporting period. In this Supplement, workforce includes paid employees, volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers.

Participants

People involved and contributing to the content of the event. In this Supplement, includes athletes, performers, speakers, exhibitors, contestants or others who play a visible role in an event.

4. Documentation

Employee records, employee contracts, attendance records, and accident records will provide relevant data for this Indicator.

5. References

- ILO Convention 155, 'Occupational Health & Safety Convention' and Protocol 155, 1981.
- ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases, 1995.
- ILO Guidelines on Occupational Safety and Health Management Systems, 2001.

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LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

1. Relevance

As part of a preventative strategy for managing the health and safety of its workforce, this Indicator is relevant for any organization. It also has specific relevance for organizations working in countries with a high risk or incidence of communicable diseases, and those in professions that have a high incidence of specific diseases. The Indicator helps demonstrate the extent to which such issues have been addressed in organizational programs and the degree to which best practices are applied. Preventing serious diseases contributes to the health, satisfaction, and stability of the workforce, and helps maintain the organization's social license to operate in a community or region.

2. Compilation

2.1 Report the programs related to assisting workforce members, (employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers), their families, or community members regarding serious diseases using the table below:

Assistance Programs								
	Education/ Training		Counseling		Prevention/ Risk Control		Treatment	
Program recipients	Yes	No	Yes	No	Yes	No	Yes	No
Workers								
Workers' families								
Com-munity members								

2.2 Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.

3. Definitions

Risk control

Practices that seek to limit exposure and transmission of diseases.

Serious diseases

Occupational or non-occupational related impairment of health with serious consequences for employees, their families, and communities, such as HIV/AIDS, diabetes, RSI, and stress.

4. Documentation

Potential sources of information include organizational policies and operating procedures, minutes of internal occupational health committee(s), and human resource and health center records.

5. References

- GRI Cross-Reference: Reporting Guidance on HIV/AIDS: A GRI Resource Document. LA8 is a standard Indicator relevant for HIV/AIDS. Reporting organizations operating in areas with high prevalence should consider expanding their reporting on this issue and can view the GRI Resource Document for examples.

LA9 Health and safety topics covered in formal agreements with trade unions.

1. Relevance

This Indicator demonstrates one of the ways in which the health and safety of the workforce is ensured. Formal agreements can promote the acceptance of responsibilities by both parties and the development of a positive health and safety culture. This Indicator will reveal the extent to which the workforce is actively involved in formal, labor-management agreements that determine health and safety management arrangements.

2. Compilation

2.1 Report whether formal agreements (either local or global) with trade unions cover health and safety. (Yes/No)

2.2 If yes, report the extent to which various health and safety topics are covered by local and global agreements signed by the organization.

Agreements at the local level typically address topics such as:

- Personal protective equipment;
- Joint management-employee health and safety committees;
- Participation of worker representatives in health and safety inspections, audits, and accident investigations;
- Training and education;
- Complaints mechanism;
- Right to refuse unsafe work; and
- Periodic inspections.

Agreements at the global level typically address topics such as:

- Compliance with the ILO;
- Arrangements or structures for resolving problems; and
- Commitments regarding target performance standards or level of practice to apply.

3. Definitions

Formal agreements

Written documents signed by both parties declaring a mutual intention to abide by what is contained in the documents. These can include, for example, local collective bargaining agreements as well as national and international framework agreements.

4. Documentation

Potential sources of information include collective agreements with trade unions.

5. References

- ILO Convention 155, 'Occupational Safety and Health Convention' and its Protocol 155, 1981.

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LA10 Average hours of training per year per employee and volunteer, by gender, and by employee category.

1. Relevance

Maintaining and improving human capital, particularly through training that expands the knowledge base of employees or volunteers, is a key element in organizational development. This Indicator provides insight into the scale of the organization's investment in this area and the degree to which the investment is made across the entire employee base. Access to training opportunities can also support progress in other areas of social performance, such as ensuring equal opportunity in the workplace. It also contributes to motivating improvement at the personal and organizational level.

2. Compilation

2.1 2.1 Identify the total number of employees and volunteers by gender and employees in each employee category across the organization's operations at the end of the reporting year

2.2 2.2 Identify total hours devoted to training volunteers and personnel within each employee category.

2.3 Report the average number of hours of training per year per employee by employee category using the following formula:

$$\text{LA10 (employees)} = \frac{\text{Total number of hours per employee category}}{\text{Total number of employees per employee category}}$$

2.4 Identify total hours devoted to training personnel per gender.

2.5 Report the average number of training per year per gender using the following formula:

$$\frac{\text{Total number of hours by gender}}{\text{Total number of employees by gender}}$$

2.6 Report the average number of hours of training and induction per year per volunteer using the following formula:

$$\frac{\text{Total number of hours per employee category}}{\text{Total number of volunteers}}$$

2.7 Report the average number of hours of training per year per volunteer by gender using the following formula:

$$\frac{\text{Total number of hours for volunteers by gender}}{\text{Total number of volunteers by gender}}$$

In determining which training programs to track and report, consider training that is required by regulators, addresses the key risks of events, and adds positive value to the event experience.

Examples include training on health and safety, customer service security, anti-doping and anti-corruption.

3. Definitions

Training

Refers to:

- All types of vocational training and organizational socialization including induction and instruction;
- Paid educational leave provided by the reporting organization for its employees;
- Training or education pursued externally and paid for in whole or in part by the reporting organization; and
- Training on specific topics such as health and safety.

Training does not include on-site coaching by supervisors.

Employee Category

Breakdown of employees by level (e.g., highest governance bodies, senior management, middle management, etc) and function (e.g., technical, administrative, production, etc). Derived from an organization's own human resources system.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

EO

4. Documentation

Potential sources of information include employee records and training schedules.

5. References

- ILO Convention 142, 'Human Resources Development Convention', 1975.
- ILO Convention 140, 'Paid Educational Leave Convention', 1974.
- ILO Convention 155, 'Occupational Safety and Health Convention', 1981.
- OECD Guidelines for Multinational Enterprises, Revision 2000, Articles II, 4 & IV, 2 (c), 3 & 5.

EO

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LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

1. Relevance

Programs for skills management allow organizations to plan skills acquisitions that will equip employees to meet strategic targets in a changing work environment. A more skilled and aware workforce enhances the organization's human capital and contributes to employee satisfaction, which correlates strongly with improved performance. For those facing retirement, confidence and quality of work relations is improved by the knowledge that they will be supported in their transition from work to retirement. The goal of lifelong learning is to promote the development of knowledge and competencies that will enable each citizen to adapt to a rapidly-changing labor market and to participate actively in all spheres of economic life.

2. Compilation

2.1 Do employee training or assistance programs to upgrade skills provide any of the following?

- Internal training courses;
- Funding support for external training or education; and
- The provision of sabbatical periods with guaranteed return to employment.

2.2 Do transition assistance programs to support employees who are retiring or who have been terminated provide any of the following:

- Pre-retirement planning for intended retirees;
- Retraining for those intending to continue working;
- Severance pay;
- If severance pay is provided, does it take into account employee age and years of service;
- Job placement services; and
- Assistance (e.g., training, counseling) on transitioning to a non-working life.

2.3 Report the number of employees receiving employee training, the type of training, and how the training could benefit employees' future career. EO

3. Definitions

Continued employability

Adaptation to the changing demands of the workplace through the acquisition of new skills.

Career endings

Retirement by reaching statutory national retiring age or termination in the face of restructuring.

Skills management

Policies and programs that focus on developing employees' skills to meet the evolving strategic needs of the organization and/or the industry.

Lifelong learning

Acquiring and updating abilities, knowledge, qualifications, and interests throughout life, from pre-school years to post-retirement.

4. Documentation

Potential sources of information include organizational procedures for termination and employee records.

EO

5. References

- ILO Convention 142, 'Human Resources Development Convention', 1975.
- ILO Convention 168, 'Employment Promotion and Protection against Unemployment Convention', 1988.

LA12 Percentage of employees and volunteers receiving regular performance and career development reviews, by gender and by employee category.

1. Relevance

Appraising employee or volunteer performance against common targets aids the personal development of individual employees and contributes to both skills management and the development of human capital within the organization. Employee or volunteer satisfaction can also be enhanced, which correlates with improved organizational performance. This Indicator indirectly demonstrates how the reporting organization works to monitor and maintain the skill sets of its employees or volunteers. When reported in conjunction with LA12, the Indicator helps illustrate how the organization approaches skills enhancement. The percentage of employees or volunteers receiving regular performance and career development reviews broken down by gender demonstrates the extent to which this system is applied throughout the organization and if there is an inequity of access to these opportunities.

2. Compilation

2.1 Identify the total number of employees and total number of volunteers who received a formal or informal performance appraisal and review broken down by gender and employee category. The total number of employees and total number of volunteers should match that reported under LA1.

2.2 Report the percentage of total employees and percentage of total volunteers by gender and employee category who received a formal or informal performance appraisal and review during the reporting period.

3. Definitions

Regular performance and career development review

Performance targets and reviews are based on criteria known to the employee and his/her superior. This review is undertaken with the knowledge of the employee at least once per year. It can include an evaluation by the employee's direct superior, peers, or a wider range of employees. The review may also involve personnel from the human resources department.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

4. Documentation

Potential sources of information include personnel records.

5. References

- ILO Convention 142, 'Human Resources Development', 1975.

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LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

1. Relevance

This Indicator provides a quantitative measure of diversity within an organization and can be used in conjunction with sectoral or regional benchmarks. The level of diversity within an organization provides insights into the human capital of the organization. Comparisons between broad workforce diversity and management team diversity also offer information on equal opportunity. Detailed information on the composition of the workforce can also help in assessing which issues may be of particular relevance to certain segments of the workforce.

2. Compilation

2.1 Identify the diversity Indicators used by the reporting organization in its own monitoring and recording that may be relevant for reporting.

2.2 Identify the total number of employees in each employee category. The total number of employees should match that reported in LA1.

2.3 Report the percentage of employees per employee category in each of the following diversity categories: (% of employees)

- **Gender**;
- **Minority groups**; and
- **Age groups:** Under 30 years old, 30-50 years old, over 50 years old.

2.4 Report the percentage of employees by gender for the minority and age groups identified in 2 3.

The categories should be broken down by gender as per the diversity categories above.

2.5 Report the percentage of individuals within the organization's governance bodies (e.g., the board of directors, management committee, or similar body for non-corporate reporting organizations) in each of the following diversity categories:
(% of Individuals within Governance Bodies)

- **Gender**;
- **Minority groups**; and
- **Age groups:** Under 30 years old, 30-50 years old, over 50 years old.

3. Definitions

Employee Category

Breakdown of employees by level (e.g., highest governance bodies, senior management, middle management, etc) and function (e.g., technical, administrative, production, etc). Derived from an organization's own human resources system.

Governance bodies

The committees or boards responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders.

Indicators of diversity

Indicators for which the reporting organization gathers data may include, for example, citizenship, ancestry and ethnic origin, creed, and disability.

4. Documentation

Potential sources of information include employee records and minutes of equal opportunity committees.

5. References

- Convention on the Elimination of All Forms of Discrimination Against Women: UN GA: Resolution 34/180 of 18 December 1979.
- Declaration on the Elimination of All Forms of Intolerance and of Discrimination based on Religion or Belief: UN GA: Resolution 36/55 of 26 November 1981.
- Declaration on Race and Racial Prejudice: General Conference UNESCO 20th session on 27 November 1978.
- Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities: UN GA Resolution 47/135 of 18 December 1992.

- ILO Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy: Art. 21, 22, 23, 1977.
- ILO Declaration on Fundamental Principles and Rights at Work, 1998.
- ILO Convention concerning Discrimination in Respect of Employment and Occupation, 1958 (No.111).
- International Convention on the Elimination of All Forms of Racial Discrimination of 4 January 1969.
- OECD Guidelines for Multinational Enterprises, Revision 2000 (Employment and Industrial Relations Section).
- United Nations Global Compact: Principle 6, 26 July 2000.
- United Nations Declaration on the Elimination of All Forms of Racial Discrimination: UN GA Resolution 1904 (XVIII) of 20 November 1963.

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LA14 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.

1. Relevance

Many countries have introduced legislation to enforce the principle of equal pay for work of equal value. This issue is supported by ILO Convention 100 on 'Equal Remuneration for Men and Women Workers for Work of Equal Value'. Equality of remuneration is a factor in retaining qualified employees in the workforce. Where imbalances exist, an organization runs a risk to its reputation and legal challenges on the basis of discrimination.

2. Compilation

2.1 Identify the total number of employees in each employee category across the reporting organization's operations, broken down by gender using the information from LA13. Employee categories should be defined based on the reporting organization's own human resources system. The total number of employees should match that reported in LA1.

2.2 Identify the basic salary for women and for men in each employee category.

2.3 Identify the remuneration for women and men in each employee category.

2.4 Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.

3. Definitions

Basic Salary

A fixed, minimum amount paid to an employee for performing his/her duties. This does not include any additional remuneration.

Employee category

Breakdown of employees by level (e.g., highest governance bodies, senior management, middle management, etc) and function (e.g., technical, administrative, production, etc). Derived from an organization's own human resources system.

Remuneration

Basic salary plus additional amounts such as those based on years of service, bonuses including cash and/or equity such as stocks and shares, benefit payments, overtime, time owed, and any additional allowances (e.g., transportation, living and childcare allowances).

4. Documentation

Sources of information for this Indicator include employee and payment records.

5. References

- ILO Convention 100, 'Equal Remuneration for Men and Women Workers for Work of Equal Value', 1951.
- ILO Convention 111, 'Discrimination in Respect of Employment and Occupation', 1958.
- ILO Declaration on Fundamental Principles and Rights at Work, 1998.

Indicator Protocols Set
Human Rights (HR)
Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Version 3.1/EOSS Final version

Human Rights

Performance Indicators

ASPECT: INVESTMENT AND PROCUREMENT PRACTICES

CORE **HR1** Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.

CORE **HR2** Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.

CORE **HR3** Total hours of employee and volunteer training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees and volunteers trained. EO

Event Organizers EO
Commentary added

ASPECT: NON-DISCRIMINATION

CORE **HR4** Total number of incidents of discrimination and corrective actions taken.

ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

CORE **HR5** Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.

ASPECT: CHILD LABOR

CORE **HR6** Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

ASPECT: FORCED AND COMPULSORY LABOR

CORE **HR7** Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.

ASPECT: SECURITY PRACTICES

ADD **HR8** Percentage of security personnel and volunteers trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. EO

Event Organizers EO
Commentary added

ASPECT: INDIGENOUS RIGHTS

ADD **HR9** Total number of incidents of violations involving rights of indigenous people and actions taken.

ASPECT: ASSESSMENT

CORE **HR10** Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

ASPECT: REMEDIATION

CORE **HR11** Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.

EO

Relevance

Human Rights Performance Indicators elicit disclosures on the impacts and activities an organization has on the civil, political, economic, social and cultural human rights of its stakeholders. The Aspects within these Performance Indicators are based on internationally recognized standards, primarily the United Nations Universal Declaration of Human Rights and the ILO Declaration on the Fundamental Principles and Rights at Work of 1998 (in particular the eight core Conventions of the ILO). Although closely related, the categories of Human Rights and Labor Practices serve different purposes. Human Rights Indicators focus on how the reporting organization maintains and respects the basic rights of a human being, whereas the Indicators on Labor Practices reflect the quality of the work conditions and the working environment.

The Performance Indicators seek to provide comparable measures of results or outcomes, and therefore focus primarily on incidents relating to core human rights. Incidents typically include 'points of impact' on stakeholder groups as well as risks for the organization where violations have occurred. The Indicator set addresses three general areas:

- Basic aspects of human rights (HR4, HR5, HR6, HR7 and HR9);
- The capacity and knowledge enabling the organization to effectively address human rights, including training and internal procedures (HR3, HR8, HR10, and HR 11); and
- The organization's integration of human rights into its external business relationships either through investments or suppliers (HR1 and HR2).

Definitions

Human rights

Generally recognized human rights are defined by the International Bill of Human Rights, which is composed of three instruments:

1. Universal Declaration of Human Rights, 1948;
2. International Covenant on Civil and Political Rights, 1966; and
3. International Covenant on Economic, Social and Cultural Rights, 1966.

In addition to the International Bill of Human Rights, the corpus of human rights is further defined by numerous other declarations, treaties and conventions at international, regional and sub-regional levels. Of particular relevance to business among these additional instruments are:

1. ILO Declaration on Fundamental Principles and Rights at Work, 1998 (in particular the eight core conventions of the ILO consisting of Conventions 100, 111, 87, 98, 138, 182, 29, 105).;
2. Convention on the Elimination of All Forms of Racial Discrimination, 1966;
3. Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), 1979;
4. Convention on the Rights of the Child, 1989;
5. International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, 1990; and
6. ILO Convention (107) Indigenous and Tribal Populations Convention, 1957, ILO Convention (169) Concerning Indigenous and Tribal Peoples in Independent Countries, 1991 and United Nations Declaration on the Rights of Indigenous Peoples, 2007.

Operations

Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.

Supply chain

The sequence of activities or parties that provide products or services to a larger organization. In this Supplement, supply chain includes purchased products and services, value in kind, and donations. Parties may include suppliers, contractors and sponsors.

General References

- ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy, 2001, Third Edition.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- Vienna Declaration and Programme of Action, 1993.

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HR1 Percentage and total number of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening.

1. Relevance

This measure is one indication of the extent to which human rights are integrated in an organization's economic decisions. This is particularly relevant for organizations that operate within or are partners in ventures in regions where the protection of human rights is of significant concern. Integrating human rights criteria in screening or including human rights in performance requirements can be part of a strategy to reduce the risks of investment. Problems with an organization's human rights record can result in reputational damage for the investing organization and can affect the stability of investments.

2. Compilation

2.1 Count only the agreements and contracts that are significant in terms of size or strategic importance. The significance may be determined by the level of approval required within the organization for the investment or other criteria that can be consistently applied to agreements. The reporting organization should disclose their definition of "significant agreements".

2.2 Identify the total number of significant investment agreements and contracts finalized during the reporting period that either moved the organization into a position of ownership in another entity or initiated a capital investment project that was material to financial accounts.

2.3 If multiple significant investment agreements are undertaken and contracts signed with the same partner, the number of the agreements should reflect the number of separate projects undertaken or entities created.

2.4 Report the total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.

3. Definitions

Human rights clauses

Specific terms in a written agreement that define minimum expectations of performance with respect to human rights as a requirement for investment.

Human rights screening

A formal or documented process that applies a set of human rights performance criteria as one of the factors in determining whether to proceed with a business relationship.

4. Documentation

Potential information sources include the reporting organization's legal, investor relations, and financial departments, as well as documentation collected through quality management systems.

5. References

None.

HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.

1. Relevance

The development of extensive networks of suppliers and contractors to produce products and services has generated interest in how reporting organizations apply their human rights policies to their supply networks. This is particularly relevant for organizations in sectors that rely heavily on outsourcing and global networks.

Processes that screen and monitor human rights performance within the supply chain, contractors and other business partners can provide evidence of an organization's positive and/or negative impact on the wider business community. Issues with human rights performance on the part of significant suppliers, contractors and other business partners can result in reputational damage for their business partners and/or create instability in the suppliers' operations. Screening is part of risk management, and the percentage indicated here indicates how regularly an organization takes this particular risk into consideration.

2. Compilation

2.1 Identify the total number of the reporting organization's significant suppliers, contractors and other business partners.

2.2 Report the percentage of contracts with significant suppliers and contractors that included clauses or screening on human rights. See HR1 for definitions of 'clauses'.

2.3 Report the percentage of contracts with significant suppliers, contractors and other business partners that were either declined or imposed performance conditions, or were subject to other actions as a result of human rights screening.

3. Definitions

Significant suppliers, contractors and other business partners

External parties from whom products or services are obtained or with whom contracts are concluded for the provision of such products and services. In the context of this Indicator, 'significant' refers to suppliers and contractors who are:

- The primary providers of a given type of good or service and overall comprise the majority of the organization's purchases; or
- Identified as having the highest risk of incidents of violations related to human rights.

Human rights screening

A formal or documented process that applies a set of human rights performance criteria as one of the factors in determining whether to proceed with a business relationship.

5. Documentation

Potential information sources include the reporting organization's procurement or purchasing and legal departments.

5. References

None.

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HR3 Total hours of employee and volunteer training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees and volunteers trained.

1. Relevance

Information generated from this Indicator offers insight into an organization's capacity to implement its human rights policies and procedures. Human rights have become well-established in international standards and laws, and this has obligated organizations to implement specialized training that equips employees to address human rights in the course of their regular work. The number of employees and volunteers trained and the amount of training they receive both contribute to an assessment of an organization's depth of knowledge about human rights.

2. Compilation

2.1 Identify the total number of hours devoted to employee and volunteer training, using data from LA10.

2.2 Identify the total number of employees and volunteers, using data from LA1.

2.3 Identify employees and volunteers who have received formal training in the organization's policies and procedures on human rights issues and their applicability to the employees' work. This can refer either to training dedicated to the topic of human rights or to a human rights module within a general training program.

2.4 Report the total number of hours in the reporting period devoted to training on policies and procedures concerning aspects of human rights that are relevant to operations.

2.5 Report the percentage of employees and volunteers in the reporting period trained in policies and procedures concerning aspects of human rights that are relevant to operations.

3. Definitions

Operations

Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.

Training or induction

The act of teaching a particular skill or type of behavior. In this Supplement, training can include technical teaching and social integration or team building.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

4. Documentation

Potential sources of information include employee records of training and training schedules.

5. References

None.

HR4 Total number of incidents of discrimination and corrective actions taken.

1. Relevance

Human rights extend beyond the rights of employees in the workplace. Anti-discrimination policy is a key requirement of international conventions and social legislation and guidelines. The issue of discrimination is also addressed by ILO Core Conventions 100 & 111. An effective monitoring system is necessary to ensure compliance throughout the reporting organization's operations. Stakeholders will seek assurance that such policies and monitoring are effective.

2. Compilation

2.1 Identify incidents of discrimination on grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period.

'Incidents' refer to legal actions, complaints registered with the organization or competent authorities through a formal process, or instances of non-compliance identified by the organization through established procedures such as management system audits or formal monitoring programs.

2.2 Report the total number of incidents of discrimination during the reporting period.

2.3 Report the status of the incidents and the actions taken with reference to the following:

- Organization has reviewed the incident;
- Remediation plan is being implemented;
- Remediation plan has been implemented and results reviewed through routine internal management review processes; and
- Incident is no longer subject to action (i.e., resolved, case completed, no further by action by company, etc).

3. Definitions

Discrimination

The act and the result of treating a person unequally by imposing unequal burdens or denying benefits rather than treating the person fairly on the basis of individual merit. Discrimination can also include harassment, defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed.

4. Documentation

Potential information sources include the reporting organization's legal and compliance departments.

5. References

- Declaration on the Elimination of All Forms of Intolerance and of Discrimination based on Religion or Belief, UN General Assembly Resolution 36/55 of 26 November 1981.
- Declaration on Race and Racial Prejudice: General Conference UNESCO 20th session on 27 November 1978.
- Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities: UN GA Resolution 47/135 of 18 December 1992.
- ILO Convention 100, 'Equal Remuneration Convention', 1951.
- ILO Convention 111, 'Discrimination in Respect of Employment and Occupation Convention', 1958.
- International Convention on Civil and Political Rights: GA Resolution 2200 A XX1 of 16 December 1966.
- International Convention on the Elimination of All Forms of Racial Discrimination GA Resolution 1904 (XV111) of 20 November 1963.
- United Nations Convention on the Elimination of all forms of Discrimination Against Women: UN, GA: Resolution 34/180 of 18 December 1979.
- United Nations Declaration on the Elimination of All Forms of Racial Discrimination: GA Resolution 1904 (XVIII) of 20 November 1963.

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HR5 Operations and significant suppliers identified in which the right to exercise freedom of association or collective bargaining may be violated or at significant risk, and actions taken to support these rights.

1. Relevance

Inherent in the right to freedom of association and collective bargaining is the protection of the right of workers (and employers) to organize collectively in organizations of their own choice. The Right to Freedom of Association is a fundamental provision of the UN Universal Declaration of Human Rights and is defined by ILO Core Conventions 87 & 98.

This Indicator aims to reveal actions that the reporting organization has taken to evaluate whether opportunities exist for workers to exercise their rights to freedom of association and collective bargaining. It also aims to reveal actions that have been taken to support these rights across the organization's range of operations. This Indicator does not require the reporting organization to express a specific opinion on the quality of national legal systems.

2. Compilation

2.1 Identify operations and significant suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at risk. The process of identification should reflect the organization's approach to risk assessment on this issue and can draw from recognized international data sources such as ILO reports (yearly report of ILO Committee of Experts on the implementation of ratified conventions and recommendations, as well as the Governing Body's reports on freedom of association).

2.2 Report operations and significant suppliers identified in which employee rights to exercise freedom of association or collec-tive bargaining may be violated or at risk either in terms of:

- Type of operations (e.g., manufacturing plant); or
- Countries or geographical areas with operations considered at risk.

2.3 Report on any measures taken by the organization in the reporting period intended to support rights to freedom of association and collective bargaining. See the ILO Tripartite Declaration and OECD Guidelines for further guidance.

3. Definitions

Freedom of association

Workers and employers may establish and join organizations of their own choosing without the need for prior authorization.

Significant suppliers

External parties from whom products or services are obtained or with whom contracts are concluded for the provision of such products and services. In the context of this Indicator, 'significant' refers to suppliers who are:

- The primary providers of a given type of good or service and overall comprise the majority of the organization's purchases; or
- Identified as having the highest risk of incidents of violations related to human rights.

4. Documentation

Potential information sources include the reporting organization's legal, compliance, and human resources departments.

5. References

- ILO Convention 87, 'Freedom of Association and Protection of the Right to Organise Convention', 1948.
- ILO Convention 98, 'Right to Organise and Collective Bargaining Convention', 1949
- United Nations Universal Declaration of Human Rights, 1948.
- International Covenant on Economic, Social and Cultural Rights, 1966.

HR6 Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

1. Relevance

The abolition of child labor is a key principle and objective of major human rights declarations and legislation, and is subject to ILO Conventions 138 and 182. The presence and effective implementation of policies on child labor are a basic expectation of socially responsible conduct.

2. Compilation

2.1 Identify operations considered to have significant risk for incidents of:

- Child labor; and/or
- Young workers exposed to hazardous work.

The process of identification should reflect the organization's approach to risk assessment on this issue and can draw from recognized international data sources such as ILO reports.

2.2 Report operations considered to have significant risk for incidents of child labor either in terms of:

- Type of operations (e.g., manufacturing plant); or
- Countries or geographical areas with operations considered at risk.

2.3 Report on any measures taken by the organization in the reporting period intended to contribute to the elimination of child labor. See the ILO Tripartite Declaration and OECD Guidelines for further guidance.

3. Definitions

Child

This term applies to all persons under the age of 15 years or under the age of completion of compulsory schooling (whichever is higher), except in certain countries where economies and educational facilities are insufficiently developed and a minimum age of 14 years might apply. These countries of exception are specified by the ILO in response to special application by the country concerned and consultation with representative organizations of employers and workers.

Note: ILO Convention 138 refers to both child labor and young workers. See below for the definition of 'young worker'.

Significant suppliers

External parties from whom products or services are obtained or with whom contracts are concluded for the provision of such products and services. In the context of this Indicator, 'significant' refers to suppliers who are:

- The primary providers of a given type of good or service and overall comprise the majority of the organization's purchases; or
- Identified as having the highest risk of incidents of violations related to human rights.

Young worker

A person who is above the applicable minimum working age and younger than 18 years of age.

4. Documentation

Potential information sources include the reporting organization's legal, compliance, and human resources departments.

5. References

- ILO Convention 138, 'Minimum Age Convention', 1973.
- ILO Convention 182, 'Worst Forms of Child Labour Convention', 1999.
- ILO Declaration on Fundamental Principles and Rights at Work, 86th Session, 1998.
- United Nations Convention on the Rights of the Child, 1989.

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HR7 Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of all forms of forced or compulsory labor.

1. Relevance

Not to be subjected to forced or compulsory labor is considered a fundamental human right and is a provision of the UN Universal Declaration of Human Rights and subject to ILO Core Conventions 29 & 105. This type of labor can exist in a variety of forms and the data provided will indicate the reporting organization's challenges in contributing to the abolition of forced and compulsory labor.

2. Compilation

2.1 Identify operations considered to have significant risk for incidents of forced or compulsory labor. The process of identification should reflect the organization's approach to risk assessment on this issue and can draw from recognized international data sources such as ILO reports.

2.2 Report operations considered to have significant risk for incidents of compulsory labor either in terms of:

- Type of operations (e.g. manufacturing plant); or
- Countries or geographical areas with operations considered at risk.

2.3 Report on any measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor. See the ILO Tripartite Declaration and OECD Guidelines for further guidance.

3. Definitions

Forced or compulsory labor

All work and service which is exacted from any person under the menace of any penalty and for which the said person has not offered her/himself voluntarily (ILO Convention 29, Forced Labour Convention, 1930). The most extreme examples are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor. Withholding identity papers, requiring compulsory deposits, or compelling workers, under threat of firing, to work extra hours to which they have not previously agreed, are all examples of forced labor.

Significant suppliers

External parties from whom products or services are obtained or with whom contracts are concluded for the provision of such products and services. In the context of this Indicator, 'significant' refers to suppliers who are:

- The primary providers of a given type of good or service and overall comprise the majority of the organization's purchases; or
- Identified as having the highest risk of incidents of violations related to human rights.

4. Documentation

Potential information sources include the reporting organization's legal, compliance, and human resources departments.

5. References

- ILO Conventions 29, 'Forced Labour Convention', 1930.
- ILO Convention 105, 'Abolition of Forced Labour', 1957.
- League of Nations (later UN) Slavery Convention, 1927.
- United Nations Supplementary Convention on the Abolition of Slavery, the Slave Trade, and Institutions and Practices Similar to Slavery, 226 U.N.T.S.3, 1957.
- Universal Declaration of Human Rights (United Nations General Assembly Resolution 217 A (III) of 10 December 1948), Articles 4 & 5.
- ILO Declaration on Fundamental Principles and Rights at Work, 86th Session, 1998.

HR8 Percentage of security personnel and volunteers trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

1. Relevance

The conduct of security personnel towards third parties is underpinned by their training in human rights issues, particularly regarding the use of force. Training security personnel can help prevent reputational and litigation risks that arise from inappropriate actions or approaches not condoned by the reporting organization. Information provided under this Indicator helps to demonstrate the extent to which management systems pertaining to human rights are implemented. This measure indicates the proportion of the security force that can reasonably be assumed to be aware of the organization's expectations of human rights performance.

2. Compilation

2.1 Identify the total number of security personnel the reporting organization employs directly including volunteers.

2.2 Report the percentage of security personnel and volunteers who have received formal training in the organization's policies on, or specific procedures for, human rights issues and their application to security. This can refer either to training dedicated to the topic or a module within a more general training program.

2.3 Report whether training requirements also apply to third party organizations providing security personnel.

3. Definitions

Security personnel

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

Training or induction

The act of teaching a particular skill or type of behavior. In this Supplement, training can include technical teaching and social integration or team building.

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

4. Documentation

Potential information sources include the reporting organization's human resources department and training records received by internal security personnel. Contractors may hold similar information with respect to their employees.

5. References

- ILO Convention 29, 'Forced Labour Convention', 1930.
- ILO Convention 105, 'Abolition of Forced Labour Convention', 1957.
- The Voluntary Principles on Security and Human Rights, 2000.

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HR9 Total number of incidents of violations involving rights of indigenous people and actions taken.

1. Relevance

The number of recorded incidents involving the rights of indigenous peoples provides information about the implementation of an organization's policies relating to indigenous peoples. This information will help indicate the state of relations with these stakeholder communities, particularly in regions where indigenous people reside or have interests near operations of the reporting organization. The information also provides an additional entry point for support groups. ILO Conventions 107 and 169 address the rights of indigenous peoples.

2. Compilation

2.1 Identify incidents involving indigenous rights among the organization's own employees, and in communities near existing operations that are likely to be affected by planned or proposed future operations of the reporting organization.

'Incidents' refer to legal actions, complaints registered with the organization or competent authorities through a formal process, or instances of non-compliance identified by the organization through established procedures such as management system audits or formal monitoring programs.

2.2 Report the total number of identified incidents involving indigenous rights during the reporting period.

2.3 Report the status of the incidents and actions taken with reference to the following:

- Organization has reviewed the incident;
- Remediation plan is being implemented;
- Remediation plan has been implemented and results reviewed through routine internal management review processes; and
- Incident is no longer subject to action (i.e., resolved, case completed, no further by action by company, etc).

3. Definitions

Indigenous peoples

Indigenous peoples are those whose social, cultural, political, and economic conditions distinguish them from other sections of the dominant national community, or who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural, and political institutions.

4. Documentation

Potential information sources include the reporting organization's operating procedures and guidelines on the issue. Other information may be supplied by country managers and by legal specialists of the reporting organization. Data on indigenous people within the workforce may be obtainable from employee records.

5. References

- Charter of the United Nations, Preamble, San Francisco, 1945.
- International Finance Corporation's Performance Standards on Social & Environmental Sustainability, 2006.
- ILO Convention (107) Indigenous and Tribal Populations Convention, 1957.
- ILO Convention (169) Concerning Indigenous and Tribal Peoples in Independent Countries, 1991.
- United Nations Declaration on the Rights of Indigenous Peoples, 2007.

HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

1. Relevance

Reporting organizations need to be aware of their special responsibility to respect human rights. The presence of the reporting organization's operations can have positive and negative effects in relation to respecting on the protection of human rights. Organizations can affect human rights directly, through their own actions and operations, and indirectly, through their interaction and relationships with others, including governments, local communities and suppliers.

Information reported for this Indicator will provide insight into how far the reporting organization takes human rights considerations into account when making decisions on their locations of operations. It will also evaluate the potential of its being associated with, or considered complicit in, human rights abuse.

2. Compilation

2.1 Identify countries in which the reporting organization operates.

2.2 Report the total number of operations, by country.

2.3 Report the total number and percentage of operations that have undergone human rights reviews or human rights impact assessments, by country.

3. Definitions

Human rights reviews

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

4. Documentation

Potential information sources include the reporting organization's legal, compliance, and human resources departments, information supplied by country managers and the risk management office.

5. References

- Global Compact Business Guide for Conflict Impact Assessment and Risk Management, 2002.
- Guidance on Responsible Business in Conflict-Affected and High -Risk Areas: A Resource for Companies and Investors, UNGC/PRI, 2010.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones (in particular ch. 2, 4 & 7), 2006.
- Multinational Enterprises in Situations of Violent Conflict and Widespread Human Rights Abuses, OECD, Working Papers on International Investment, number 2002/1, 2002.

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HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms.

1. Relevance

Disputes over the human rights impact of an organization's operations and decisions may occur. Effective grievance mechanisms play an important role in the successful protection of human rights.

2. Compilation

2.1 Identify existing formal organizational grievance mechanisms.

2.2 Report the total number of grievances related to human rights filed through formal organizational grievance mechanisms during the reporting period.

2.3 Report the total number of addressed grievances related to human rights from those filed in the reporting period, broken down by:

- Internal Stakeholders;
- External stakeholders; and
- Gender, minority group membership and other indicators of diversity (for grievances filed by an individual or group of people and not an organization).

2.4 Report the total number of resolved grievances related to human rights from those filed in the reporting period, broken down by:

- Internal Stakeholders;
- External stakeholders; and
- Gender, minority group membership and other indicators of diversity (for grievances filed by an individual or group of people and not an organization).

2.5 Report the total number of grievances related to human rights addressed and resolved during the reporting period that were filed before the reporting period, broken down by:

- Internal Stakeholders;
- External stakeholders; and
- Gender, minority group membership and other indicators of diversity (for grievances filed by an individual or group of people and not an organization).

3. Definitions

Grievance mechanisms

A system consisting of specified procedures, roles and rules for methodically addressing complaints as well as resolving disputes. Grievance mechanisms are expected to be legitimate, accessible, predictable, equitable, rights-compatible, clear and transparent and based on dialogue and mediation.

4. Documentation

Potential information sources include the reporting organization's legal, compliance, and human resources departments.

5. References

None.

Indicator Protocols Set

Society (SO)

Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Version 3.1/EOSS Final version

Society

Performance Indicators

ASPECT: LOCAL COMMUNITIES

CORE **S01** Percentage of operations with implemented local community engagement, impact assessments, and development programs.

Event Organizers
Commentary added EO

CORE **S09** Operations with significant potential or actual negative impacts on local communities.

Event Organizers
Commentary added EO

CORE **S010** Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

CORE **E04** Expressions of dissent by type, issue, scale and response. EO

ASPECT: CORRUPTION

CORE **S02** Percentage and total number of business units analyzed for risks related to corruption.

Event Organizers
Commentary added EO

CORE **S03** Percentage of workforce (employees, volunteers, contracted labor and participants who provide content to an event, such as athletes, artists or speakers) trained in organization's anti-corruption policies and procedures by workforce category. EO

Event Organizers
Commentary added EO

CORE **S04** Actions taken in response to incidents of corruption and wrong-doing. EO

Event Organizers
Commentary added EO

ASPECT: PUBLIC POLICY

CORE **S05** Public policy positions and participation in public policy development and lobbying.

ADD **S06** Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

ASPECT: ANTI-COMPETITIVE BEHAVIOR

ADD **S07** Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

ASPECT: COMPLIANCE

CORE **S08** Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

ASPECT: INCLUSIVITY

CORE **E05** Type and impacts of initiatives to create a socially inclusive event. EO

CORE **E06** Type and impacts of initiatives to create an accessible environment.

Relevance

The categories of Labor, Human Rights, and Product Responsibility address social impacts associated with specific stakeholder groups (such as employees or customers). However, the social impacts of organizations are also linked to interactions with market structures and social institutions that establish the social environment within which stakeholder groups interact. These interactions, as well as the organization's approach to dealing with social groups such as communities, represent an important component of sustainability performance. The Society Performance Indicators therefore focus on the impacts organizations have on the communities in which they operate, and how the organization's interactions with other social institutions are managed and mediated. In particular, information is sought on bribery and corruption, involvement in public policy-making, monopoly practices, and compliance with laws and regulations other than labor and environmental.

Definitions

Corruption

Corruption is 'the abuse of entrusted power for private gain'[1] and can be instigated by individuals in the public or private sector. It is interpreted here to include such corrupt practices as bribery, fraud, extortion, collusion, conflict of interest, and money laundering. In this context, it includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business.[2] This may include gifts other than money, such as free goods and holidays, or special personal services provided for the purpose of, or liable to result in, an improper advantage or that may result in moral pressure to receive such an advantage.

Local Community

Persons or groups of people living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by the organization's operations. The local community can range from people living adjacent to operations through to isolated settlements at a distance from operations that may experience the impacts of these operations.

Local communities include those at all locations of events and the event organizer's operations, including supply chain.

Operation

A single location used by an organization for the production, storage and/or distribution of its goods and services, or for administrative purposes (e.g., office). Within a single operation, there may be multiple production lines, warehouses, or other activities. For example, a single factory may be used for multiple products or a single retail outlet may contain several different retail operations that are owned or managed by the reporting organization.

For the Event Organizers Sector Supplement:

Practice and procedure, and the location in which they occur. In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.

Vulnerable Groups

A vulnerable group is a set or subset of people with some specific physical, social, political, or economic condition or characteristic that places the group at a higher risk of suffering a burden, or at a risk of suffering a disproportionate burden of the social, economic or environmental impacts of an organization's operations. Vulnerable groups may include, but are not limited to, children and youth, the elderly, people with disabilities, ex-combatants, the internally displaced, refugees or returning refugees, HIV/AIDS- affected households, indigenous peoples, and ethnic minorities. Vulnerabilities and impacts may differ by gender.

Inclusivity

The principle of not excluding participants and a fundamental principle of sustainable development, which if adopted, will support the event organizer in delivering an inclusive event. In this Supplement, refers to the accessibility of an event, including physical access, affordability, access to awareness of the event through public media, the accessibility of event content, and access to benefits from the event for all key stakeholders, including those who may otherwise be unable to participate.

Inclusive event

An event that enables stakeholders to:

i. freely express who they are, their own opinions and points of view;

[1] Transparency International

[2] These definitions are based on 'Business Principles for Countering Bribery' which have been developed through a project managed by Transparency International.

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ii. fully participate in the event equally, safely, confidently, independently, and with dignity regardless of race, age, gender, color, religion, sexual orientation, culture, national origin, income, or disability (mental, intellectual, sensorial and physical); and

iii. feel safe from abuse, harassment or unfair criticism.

Accessibility

Measure of admission, freedom to obtain or approach. In this Supplement, the usability of a product, service, environment or facility by people with the widest range of capabilities, ensuring no barriers (including non-physical barriers) are preventing the product, service, environment or facility from being used equally, safely, confidently, independently and with dignity by everyone.

General References

- Inter-American Convention Against Corruption, 1996.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997.
- OECD Principles of Corporate Governance, 2004.
- Stakeholder Engagement: A Good Practice Handbook For Companies Doing Business In Emerging Markets, IFC, 2007.
- United Nations Convention Against Corruption, 2003.

SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.

1. Relevance

A key element in managing impacts on women and men in local communities is assessment and planning in order to understand the potential and actual impacts, and strong engagement with local communities in order to understand their expectations and needs. There are many elements that can be incorporated into engagement, impact assessments, and development programs. This Indicator seeks to identify which elements have been consistently applied, organization-wide.

Engagement, impact assessments, and development programs, combined with the consistency of their application, provide insight into the overall quality of an organization's efforts, as well as its degree of follow-up on policy or policies.

2. Compilation

2.1 Identify the total number of operations, including the event organizer's primary offices, event sites, offsite and satellite events, and any other relevant operations. (The total number of operations should match that reported under Profile Disclosure 2.8.)

2.2 Identify organization-wide local community engagement, impact assessments, and development programs.

2.3 Report the percentage of operations (including the event organizer's primary offices, event sites, offsite and satellite events, and any other relevant operations) with implemented local community engagement, impact assessments, and development programs including, but not limited to, the use of:

- Social impact assessments, including gender impact assessments, based on participatory processes;
- Environmental impact assessments and ongoing monitoring;
- Public disclosure of results of environmental and social impact assessments;
- Local community development programs based on local communities' needs;
- Stakeholder engagement plans based on stakeholder mapping;
- Broad based local community consultation committees and processes that include vulnerable groups;
- Works councils, occupational health and safety committees and other employee representation bodies to deal with impacts; and
- Formal local community grievance processes.

3. Definitions

Community Development Programs

Plan that details actions to minimize, mitigate, and compensate for adverse social and economic impacts, and to identify opportunities and actions to enhance positive impacts of the project on the community.

4. Documentation

Potential information sources for this Indicator may include:

- Public consultation and consultation plans;
- Agenda and meeting reports of works councils, occupational health and safety committees and other employee representation bodies;
- Baseline studies – including socio-economic, health, environment and cultural, etc – relevant to the project life cycle;
- Social impact assessments;
- Gender impact assessments;
- Health impact assessments;
- Environmental impact assessments;
- Social action plans;
- Resettlement action plans;

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- Community development plans;
- Grievance or complaints mechanisms; and
- Documents held in community information centers.

5. References

- International Finance Corporation's Performance Standards on Social & Environmental Sustainability, 2006.
- OECD Guidelines For Multinational Enterprises (in particular Ch ii.3 & v.2.b).
- OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones (in particular ch. 2, 4 & 7).

SO9 Operations with significant potential or actual negative impacts on local communities.

1. Relevance

Organizational operations related to entering, operating, and exiting can have a number of significant negative impacts on local communities. Indicators in the GRI Framework, such as environmental emissions or economic data, will offer an overall picture of positive and negative impacts, but may not be able to present them in relation to local communities.

This Indicator is focused on significant potential and actual negative impacts related to operations and not on community investments or donations (which are addressed under EC1).

The Indicator informs stakeholders about an organization's awareness of its impacts. It also enables an organization to better prioritize and improve its organization-wide attention to local communities.

Understanding operations with specific challenges, combined with information about organization-wide processes, enables stakeholders to better assess an organization's overall community performance. An analysis of negative impacts enables an organization to reflect its approach in management systems and consequently enhance the brand and reputation of the organization as a potential partner. It simultaneously strengthens the ability of an organization to maintain existing operations, and to initiate new ones.

2. Compilation

2.1 Identify internal sources of information about potential and actual negative impacts, including sources such as:

- Actual performance data;
- Internal investment plans and associated risk assessments;
- All data collected with GRI indicators (e.g., EC9, EN1, EN3, EN8, EN12, EN14-15, EN19-26, EN29, LA8, HR6-9, PR1-2) as relates to individual communities.

2.2 Identify significant potential negative impacts, including but not limited to consideration of:

- Vulnerability and risk to local communities from potential impacts due to factors such as:
  - Degree of physical or economic isolation of the local community;
  - Level of socio-economic development including the degree of gender equality within the community ;
  - State of socio-economic infrastructure (health, education);
  - Proximity to operations;
  - Level of social organization; and
  - Strength and quality of the governance of local and national institutions around local communities.

2.3 Identify the exposure of the local community to operations due to higher than average use of/ impact on shared resources through:

- Use of hazardous substances that impact on the environment and human health in general, and specifically reproductive health;
- Volume and type of pollution released, including but not limited to: EO
  - littering;
  - noise;
  - lighting; and
  - air pollution;

  EO
- Status as major employer in the local community;
- Land conversion and resettlement; and
- Natural resource consumption.
- Pedestrian and vehicle traffic congestion due to events and people entering and exiting the primary, satellite or offsite event sites. EO

EO

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2.4 Identify the significant potential and actual negative economic, social, cultural, and environmental impacts on local communities and their rights, considering:

- Intensity/severity of the impact;
- Likely duration of the impact;
- Reversibility of the impact; and
- Scale of the impact.

2.5 Report:

- Operations and associated communities with significant potential or actual negative impacts;
- Location of the operations with significant potential or negative impacts; and
- Potential or actual negative impacts of operations.

3. Definitions

Operations with significant potential or actual negative impacts on local communities.

This refers primarily to operations, considered alone or in combination with the characteristics of local communities, that have higher than average potential of negative impacts, or actual negative impacts, on the social, economic or environmental wellbeing of local communities (for example, local community health and safety).

In this Supplement, refers to event organizers' business locations, event locations, satellite event sites, and all locations used in the event life cycle.

EO

4. Documentation

Potential information sources include organizational policies and risk assessment procedures, results of data collection from local community programs, and analysis results of external stakeholder forums, joint community committees, stakeholder reports, and other inputs.

Both internal and external sources and references should be used.

5. References

- OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones, 2006.
- International Finance Corporation's Performance Standards on Social & Environmental Sustainability, 2006.

SO10 Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

1. Relevance

This Indicator demonstrates the measures implemented in response to the significant potential and actual negative impacts identified in Indicator SO9.

The quality and extent of prevention and mitigation measures is important in understanding the potential and actual impacts of organization-wide operations. The information also provides insight into the ability of the organization to respond appropriately to potential problems, and therefore the potential risks that impacts pose to the organization's reputation or ability to operate. The approach to prevention and mitigation measures can also provide insight into how an organization implements its mission, values, and commitments.

2. Compilation

2.1 Use the information on potential and actual negative impacts reported in SO9.

2.2 Report whether, for the significant potential and actual negative impacts reported in SO9:

- Prevention and mitigation measures were implemented;
- Prevention and mitigation measures were implemented in order to:
  - i. Remediate non-compliance with laws or regulations;
  - ii. Maintain compliance with laws or regulations;
  - iii. Achieve a standard beyond legal compliance;
- Prevention and mitigation objectives were achieved or not.

3. Definitions

None.

4. Documentation

Potential information sources include:

- Baseline studies – socio-economic, health, environment, cultural, etc;
- Agenda and meeting reports of works councils, occupational health and safety committees and other employee representation bodies;
- Social impact assessments;
- Gender impact assessments;
- Health impact assessments;
- Environmental impact assessments;
- Social action plans; and
- Resettlement action plans.

5. References

- OECD Guidelines for Multinational Enterprises (in particular Ch ii.3 & v.2.b), 2000.
- OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones, 2006.
- International Finance Corporation's Performance Standards on Social & Environmental Sustainability, 2006.

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EO4 Expressions of dissent by type, issue, scale and response.

1. Relevance

All organizations, particularly those organizing events, have stakeholders with a desire to give feedback which may take the form of an expression of dissent. Managing the process of stakeholder engagement throughout the entire event planning and execution process can have a significant impact on the type and scale of stakeholder dissent.

This Indicator allows organizations to demonstrate the ability to self-correct programs and policies based on stakeholder feedback, and to disclose their mechanisms to accept positive and negative feedback. It also allows organizations to report on expressions of dissent throughout the project life cycle, and how proactive measures have reduced the scale of such expressions or planned for freedom, safety and security of expression.

Refer to Profile Disclosure 4.17 for reporting concerns raised through stakeholder engagement related to general activities and operations.

Refer to PR2 for reporting on crowd control.

2. Compilation

2.1 Identify efforts to track dissent expressed over time, by monitoring or sharing stakeholder evaluation of the event before and after.

2.2 Identify types of expressions of dissent throughout the project cycle, and organizational responses.

2.3 Report on the scale of action taken to express dissent by type, issue, and stakeholder group, including but not limited to physical protests, rallies, marches, petitions submitted, and public commentary.

2.4 Report all relevant initiatives for stakeholder engagement, including public feedback periods during the bid or proposal phase, during planning periods, or before, during and after the event.

2.5 Report proactive measures to manage risks, address stakeholder concerns, and respond to issues and dissent. For example, include reference to any public comment periods, organizational changes based on feedback, and the creation of any public contact point for expressions of dissent such as an ombudsman.

2.6 Report responses by external parties (such as civil society groups, government or external security forces) to expressions of dissent to the event, including any efforts to proactively prepare and integrate these external parties.

3. Definitions

None.

4. Documentation

None.

5. References

None.

SO2 Percentage and total number of business units analyzed for risks related to corruption.

1. Relevance

Efforts to manage reputational risks arising from corrupt practices by employees or business partners require a system that has supporting procedures in place. This measure identifies two specific actions for ensuring the effective deployment of the reporting organization's policies and procedures by its own employees and its intermediaries or business partners. Risk analysis is an important and necessary management approach that helps to assess the potential for incidents of corruption within the organization.

Transparency and integrity during the bidding, site selection, supply chain management, infrastructure construction, delivery processes, event execution and communication have an impact on event reputation and final event success.

EO

2. Compilation

2.1 Identify business units analyzed for organizational risks related to corruption during the reporting period. This refers to either a formal risk assessment focused on corruption or the inclusion of corruption as a risk factor in overall risk assessments.

2.2 Report the total number and percentage of business units analyzed for risks related to corruption.

3. Definitions

Business units

Business units in the context of event organizing may also include event partners, sponsors, government agencies, federations, institutions, broadcasters, separate business arms and contractors.

EO

4. Documentation

Potential information sources include monitoring reports.

5. References

- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- Inter-American Convention Against Corruption, 1996.
- United Nations Convention Against Corruption, 2003.
- Business Principles for Countering Bribery, 2003.

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SO3 Percentage of workforce (employees, volunteers, contracted labor and participants who provide content to an event, such as athletes, artists or speakers) trained in organization's anti-corruption policies and procedures by workforce category.

1. Relevance

Efforts to manage reputational risks arising from corrupt practices by employees or business partners require a system that has supporting procedures in place. Training is an important element of such a system as it builds internal awareness and capacity necessary to prevent incidents of corruption. This measure reveals the proportion of the organization's employees that can reasonably be assumed to be aware of the anti-corruption issues.

During the life cycle of an event (including bidding, site selection, supply chain management, infrastructure construction, delivery processes, event execution and communication), the transparency and integrity of the event and event organizer is dependent on the understanding and involvement of workforce members.

This Indicator includes the event workforce (employees, volunteers and any participants who provide content to an event such as athletes, artists or speakers), contractors and contracted labor such as for waste, security, cleaning and catering.

2. Compilation

2.1 Identify the total number of employees and the rest of the workforce (volunteers, participants who provide content to an event, such as athletes, artists or speakers., and contractors and contracted labor such as for waste, security, cleaning, and catering), distinguishing between management and non-management employees, using the data from LA1.

2.2 Report separately the percentage of total number of management and non-management employees and the rest of the workforce (volunteers, participants who provide content to an event, such as athletes, artists or speakers, and contractors and contracted labor such as for waste, security, cleaning and catering) by category who have received anti-corruption training during the reporting period.

2.3 In the context of sports events, report on anti-doping, anti-bribery and anti-corruption training for employees, volunteers, contracted labor and participants including athletes, artists or speakers.

2.4 Report the percentage of employees, volunteers, contracted labor and any participants who provide content to an event such as athletes, artists or speakers, who have received training on protection of confidential information.

3. Definitions

Volunteer

An individual engaged in an unpaid activity (except for reimbursement of expenses) of their own free will for the benefit of a third party (e.g., the event organizer) or society at large.

4. Documentation

Potential information sources include training records.

5. References

- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- Inter-American Convention Against Corruption, 1996.
- United Nations Convention Against Corruption, 2003.
- Business Principles for Countering Bribery, 2003.
- United Nations Global Compact principle 10 anti-corruption, 2000

SO4 Actions taken in response to incidents of corruption and wrong-doing.

EO

1. Relevance

Corruption can be a significant risk to an organization's reputation and business. It is broadly linked to contributing to poverty in transition economies, damage to the environment, abuse of human rights, abuse of democracy, misallocation of investments, and undermining the rule of law. Organizations are increasingly expected by the marketplace, international norms, and stakeholders to demonstrate their adherence to integrity, governance, and good business practices. This Indicator demonstrates specific actions taken to limit exposure to sources of corruption and reduce the risk of new instances of corruption. For stakeholders, there is an interest in both the occurrence of incidents, but also how the organization chooses to respond.

In events, incidents of wrong-doing can damage the reputation not only of the event but also of a sport, business or cultural activity as a whole. EO

2. Compilation

2.1 Report actions taken in response to incidents of corruption, including:

- The total number of incidents in which employees, volunteers, contractors and participants who are content providers were dismissed or disciplined for corruption; and EO
- The total number of incidents when contracts with business partners were not renewed due to violations related to corruption.

EO

2.1a Report actions taken to encourage reporting of potential corruption from within and outside the organization.

2.1b Report actions taken in response to allegations of corruption, including the process for receiving, reviewing, investigating and responding to allegations.

2.2 Report any concluded legal cases regarding corrupt practices brought against the reporting organization or its employees and other members of the workforce during the reporting period and the outcomes of such cases. EO

2.3 Report actions taken in response to incidents of wrong-doing through the event project cycle. In all events, this should encourage ethical business conduct, for example in how assets are used by employees and other members of the workforce and how gifting is managed. In sporting events, include actions in response to incidents of doping, match fixing and result manipulation. EO

3. Definitions

Wrong-doing

Violations of standards of behavior. In this Supplement, wrong-doing includes acts that are corrupt, illegal, dishonest or inappropriate. EO

4. Documentation

Potential information sources include legal department records of cases brought against the reporting organization, its employees, business partners, or contractors; minutes of the proceedings of internal disciplinary hearings; and contracts with business partners.

5. References

- United Nations Convention Against Corruption, 2003.
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997.
- Inter-American Convention Against Corruption, 1996.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- Anti-Corruption Instruments and the OECD Guidelines for Multinational Enterprises, 2003.
- Business Principles for Countering Bribery, 2003.
- United Nations Global Compact principle 10 anti-corruption, 2000 EO

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SO5 Public policy positions and participation in public policy development and lobbying.

1. Relevance

This Indicator provides information that allows organizations to compare public policy positions with formal sustainability policies and objectives. This information provides insight into the extent to which publicly-expressed positions on sustainability are consistently embedded across the organization and aligned across different units. This allows a comparison of organizational priorities (particularly when making comparisons within the same sector) at the same time as the particular policy positions help to clarify the strategic relevance of sustainability issues for the organization. It also helps to provide transparency for lobbying activities for those concerned with the integrity of the practices and potential impacts on stakeholders.

2. Compilation

2.1 Participation refers to efforts where the organization has taken a formal position or activities where participation has been formally recognized. While this could include activities through trade associations, roundtables, task forces, and other forms of lobbying with public policymakers, the disclosure relates to the position of the organization and not that of the bodies in which it is involved.

2.2 Report the significant issues that are the focus of the reporting organization's participation in public policy development and lobbying. This refers to participation at the level of the organization rather than individual operations.

2.3 Report the core positions held on each of the reported issues above and explain any significant differences between lobbying positions and stated policies, sustainability goals, or other public positions.

3. Definitions

Public policy development

Organized or coordinated activities to effect government policy formulation.

Lobbying

Refers to efforts to persuade or influence persons holding political office, or candidates for such office, to sponsor policies, and/or to influence the development of legislation or political decisions. In this Indicator, this can relate to lobbying governments at any level or international institutions.

4. Documentation

Potential information sources include the public policy statements of the reporting organization; internal minutes of government relations committees or departments; statements of positions adopted by the reporting organization in relevant trade associations; and records of interactions with public policy-makers.

5. References

- OECD Guidelines for Multinational Enterprises, Revision 2000.
- OECD Principles of Corporate Governance, 2004.

SO6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

1. Relevance

The purpose of this Indicator is to reflect the scale of the reporters' engagement in political funding and to ensure transparency in political dealings and relationships with the reporting organization. Many countries have legislation that sets limits on official expenditure by parties and political candidates for campaigning purposes.

2. Compilation

2.1 Identify the total monetary value of financial and in-kind contributions committed by the reporting organization during the reporting period to political parties, politicians, and related institutions. The value of in-kind contributions should be estimated.

2.2 Calculate contributions in accordance with national accounting rules (where these exist).

2.3 Report the total monetary value broken down by country for those countries where:

- The organization has major operations and/or sales;
- The organization holds a significant share of the market in comparison to other organizations; or
- The sums contributed are significant compared to the total amount contributed globally.

3. Definitions

Contributions

Contributions can include donations, loans, sponsorships, purchase of tickets for fundraising events, advertising, use of facilities, design and printing, donation of equipment, retainers or jobs for elected politicians or candidates for office, etc.

Related institutions

Any bodies established with the primary purpose of arranging official or unofficial funding support for political parties, their elected representatives, or persons seeking political office. This definition also includes think-tanks, policy organs, trade associations, and other support organizations that are linked to the creation of support for political parties, their representatives, or candidates for office.

4. Documentation

Potential information sources include the accounting records of external payments and public disclosure statements.

5. References

- OECD Guidelines for Multinational Enterprises, Revision 2000.

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SO7 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

1. Relevance

Mergers and acquisitions can affect consumer choice, pricing, and other factors that are essential to efficient markets. Legislation has been introduced in many countries that seeks to control or prevent monopolies, with the underlying assumption that competition between enterprises also promotes economic efficiency and sustainable growth. Legal action indicates a situation in which the market actions or status of the organization have reached a sufficient scale to merit concern by a third party. Legal decisions arising from these situations can carry the risk of significant disruption of market activities for the organization and/or punitive measures.

2. Compilation

2.1 This Indicator pertains to legal actions initiated under national or international laws designed primarily for the purpose of regulating anti-competitive behavior, anti-trust, or monopoly practices.

2.2 Identify legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the reporting organization has been identified as a participant.

2.3 Report the total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.

2.4 Report the main outcomes of such actions, including any decisions or judgements.

3. Definitions

Anti-competitive behavior

Actions of the reporting organization and/or employees that may result in collusion with potential competitors to fix prices, coordinate bids, create market or output restrictions, impose geographic quotas, or allocate customers, suppliers, geographic areas, and product lines with the purpose of limiting the effects of market competition.

Anti-trust and monopoly practices

Actions of the reporting organization that may result in collusion to erect barriers to entry to the sector, unfair business practices, abuse of market position, cartels, anti-competitive mergers, price-fixing, and other collusive actions which prevent competition.

4. Documentation

Potential information sources include the legal department records and public records.

5. References

- OECD Guidelines for Multinational Enterprises, Revision 2000.

SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

1. Relevance

The level of non-compliance within the organization helps to indicate the ability of management to ensure that operations conform to certain performance parameters. From an economic perspective, ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly through impacts on reputation. The strength of an organization's compliance record can also affect its ability to expand operations or gain permits.

Indicators EN28 and PR9 address compliance with specific aspects of law. An organization's overall record of compliance with the range of laws under which it must operate is equally of interest. This Indicator is intended to reflect significant fines and non-monetary sanctions under laws or regulations not covered by EN28 and PR9, such as laws and regulations related to accounting fraud, workplace discrimination, corruption, etc.

2. Compilation

2.1 Identify administrative or judicial sanctions levied against the organization for failure to comply with laws or regulations, including:

- International declarations/conventions/ treaties, and national, sub-national, regional, and local regulations, and.
- Cases brought against the organization through the use of international dispute mechanisms or national dispute mechanisms supervised by government authorities.

2.2 Report significant fines and non-monetary sanctions in terms of:

- Total monetary value of significant fines;
- Number of non-monetary sanctions; and
- Cases brought through dispute resolution mechanisms.

2.3 Where the reporting organization has not identified any non-compliance with laws or regulations, a brief statement to this fact is sufficient.

2.4 Organizations are encouraged to report fines and non-monetary sanctions in terms of the focus of laws.

3. Definitions

None.

4. Documentation

Data sources include audit results or regulatory tracking systems operated by the legal department. Information regarding monetary fines can be found in accounting departments.

5. References

None.

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EO5 Type and impacts of initiatives to create a socially inclusive event.

1. Relevance

An event can increase its sustainability potential by sharing its benefits throughout the event life cycle as fairly and meaningfully as possible across all interested parties regardless of race, age, gender, color, religion, sexual orientation, culture, national origin, income or disability (mental, intellectual, sensorial and physical). Every step should be taken to maximize the inclusivity of the event throughout the event life cycle.

Social inclusivity refers to affordability, access to and awareness of the event through public media, accessibility of event content and other relevant information, and access to benefits from the event for all key stakeholders, including those who may otherwise be unable to participate.

Initiatives to address access difficulties can be reported in EO6 'Type and impacts of initiatives to create an accessible environment'.

2. Compilation

2.1 Report the process of determining key stakeholders that may otherwise or may have previously been excluded from the event environment and from involvement during the event life cycle for economic, confidentiality, social or location reasons, or other reasons of race, age, gender, color, religion, sexual orientation, culture, national origin, income or disability (mental, intellectual, sensorial and physical).

2.2 Report initiatives to include these stakeholders throughout the event life cycle, including but not limited to: bidding, planning, procurement, recruitment, execution, ticketing attendance, communication and post event.

2.3 In the context of an exclusive event, report initiatives to provide access to content that may be relevant to stakeholders of the event.

2.4 Report, in a qualitative and quantitative way, the type and impact of these initiatives to make the event environment inclusive. For example, where initiatives to provide tickets or access to a specific population are implemented, report the number of recipients or the people impacted

2.5 Report the marketing and communications strategies, designs or amendments that provide access to information, before, during and after the event.

3. Definitions

Accessibility

Measure of admission, freedom to obtain or approach. In this Supplement, the usability of a product, service, environment or facility by people with the widest range of capabilities, ensuring no barriers (including non-physical barriers) are preventing the product, service, environment or facility from being used equally, safely, confidently, independently, and with dignity by everyone.

Event environment

The setting in which an event takes place. In this Supplement, event environment refers to primary event sites, offsite and satellite events, and any other relevant areas of service activity, including amenities (such as food, sanitation and accommodation) and transportation to the event.

Inclusivity

The principle of not excluding participants, and a fundamental principle of sustainable development, which if adopted, will support the event organizer in delivering an inclusive event. In this Supplement, refers to the accessibility of an event, including physical access, affordability, access to awareness of the event through public media, the accessibility of event content, and access to benefits from the event for all key stakeholders, including those who may otherwise be unable to participate.

Inclusive event

An event that enables stakeholders to:

i. freely express who they are, their own opinions and points of view;

ii. fully participate in the event equally, safely, confidently, independently, and with dignity regardless of race , age, gender, color, religion, sexual orientation, culture, national origin, income, or disability (mental, intellectual, sensorial and physical); and

iii. feel safe from abuse, harassment or unfair criticism.

Event life cycle

The stages that characterize the course of existence of a product or service. In this Supplement, life cycle signifies event planning, bidding, convening, dissolution and legacy.

4. Documentation

Outreach media or communication groups, and the stated or published purpose and objectives of the event.

5. References

None.

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EO6 Type and impacts of initiatives to create an accessible environment.

1. Relevance

Access is a fundamental component of human rights and social justice. An accessible event environment is one with no barriers (including non-physical barriers) preventing it from being used equally, safely, confidently, independently and with dignity by everyone.

Refer to EO5 to report on broader social inclusivity issues.

2. Compilation

2.1 Report the process for determining key stakeholders and key groups that may otherwise have difficulty accessing the event and the event environment, because of to race, age, gender, color, religion, sexual orientation, culture, national origin, income or disability (mental, intellectual, sensorial and physical).

2.2 Report the infrastructural design or infrastructural amendments to provide access for people with access difficulties, including but not limited to signage, accessible transport, accessible pick-up points, amenities, access ramps, lighting design, acoustics and hearing augmentation.

2.3 Report the marketing and communications strategies, designs or amendments that provide access to information about the event environment, before, during and after the event.

2.4 Report evacuation procedures that take account of people with access difficulties.

2.5 Report on compliance with regulations and voluntary codes for preventing access difficulties.

2.6 Report policies regarding training of the workforce (employees, volunteers, contracted labor and any participants who provide content to an event), on the management of access difficulties and management of disability issues.

2.7 Report the qualitative and quantitative impact of these initiatives to make the event environment accessible. For example, increased numbers of attendees and participants who are content providers now able to participate.

3. Definitions

Event environment

The setting in which an event takes place. In this Supplement, event environment refers to primary event sites, offsite and satellite events, and any other relevant areas of service activity, including amenities (such as food, sanitation and accommodation) and transportation to the event.

Accessible environment

An environment with no barriers (including non-physical barriers) preventing it from being used equally, safely, confidently, independently, and with dignity by everyone.

4. Documentation

Outreach, media or communication groups, and the stated or published purposes and objectives of the event.

5. References

- International Organization for Standardization ISO TR 9527:1994 Building construction -- Needs of disabled people in buildings -- Design guidelines.

Indicator Protocols Set
Product Responsibility (PR)
Event Organizers Sector Supplement

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Version 3.1/EOSS Final version

The Event Organizers Sector Supplement is based on the G3.1 Sustainability Reporting Guidelines

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Version 3.1/EOSS Final version

Product Responsibility Performance Indicators

ASPECT: CUSTOMER HEALTH AND SAFETY

CORE

PR1 Life cycle stages in which wellbeing and the health and safety impacts of the event and its products and services are assessed for improvement, and the number and percentage of significant products and services categories provided at the event subject to such procedures. EO EO

Event Organizers
Commentary added EO

ADD

PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning participants' (who are content providers) and customer wellbeing and health and safety impacts of the event and its products and services during their life cycle, by type of outcomes. EO EO

Event Organizers
Commentary added EO

CORE

E07 Number and type of injuries, fatalities and notifiable incidents for attendees and other relevant stakeholders. EO

ASPECT: PRODUCT AND SERVICE LABELING

CORE

PR3 Type and scale of event and its products and services information required by procedures, and percentage of significant products and services provided at the event that are subject to such information requirements. EO EO

Event Organizers
Commentary added EO

ADD

PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning the event and its product and services information and labeling, by type of outcomes. EO

Event Organizers
Commentary added EO

ADD

PR5 Practices related to customer satisfaction, and the satisfaction of attendees and participants who are content providers, including results of surveys measuring customer satisfaction. EO

Event Organizers
Commentary added EO

ASPECT: MARKETING COMMUNICATIONS

CORE

PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

Event Organizers
Commentary added EO

CORE

PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.

Event Organizers
Commentary added EO

ASPECT: CUSTOMER PRIVACY

CORE

PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

Event Organizers
Commentary added EO

ASPECT: COMPLIANCE

CORE

PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the event and the provision and use of its products and services. EO

Event Organizers
Commentary added EO

ASPECT: FOOD AND BEVERAGE

CORE

E08 Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards. EO

EO

Relevance

The Product Responsibility Indicator set addresses the effects of products and services management on customers and users. Organizations are expected to exercise due care in the design of their products and services to ensure they are fit for their intended use and do not pose unintended hazards to health and safety. In addition, communications related to both products and services and users need to take into consideration the information needs of customers and their rights to privacy. The Indicators are primarily structured in pairs, with a Core Indicator seeking disclosure on the processes in place to address the aspect, and an additional Indicator to report on degree of compliance.

Definitions

Type of non-compliance

Court judgment on failure to act in accordance with regulations or laws, categorized by the nature of the laws or regulations breached.

Product and service information/labeling

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

EO

Customer

Purchaser or user of goods or services. In this Supplement, customer may refer to attendees and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer.

EO

Customer wellbeing

Customer satisfaction and happiness. In this Supplement, customer wellbeing includes, but goes beyond, health and safety.

Customer privacy

The right of the customer to privacy and personal refuge, including matters such as the protection of data, the use of information/data only for its original intended purpose (unless specifically agreed otherwise), the obligation to observe confidentiality, and protection from misuse or theft. A customer is understood to include end-customers (consumer) as well as business-to-business customers.

Marketing communication

The combination of strategies, systems, methods, and activities used by an organization to promote its reputation, brands, products, and services to target audiences. Marketing communications can include activities such as advertising, personal selling, promotion, public relations, and sponsorship.

General References

- OECD Guidelines for Multinational Enterprises, Revision 2000.

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PR1 Life cycle stages in which wellbeing and the health and safety impacts of the event and its products and services are assessed for improvement, and the number and percentage of significant products and services categories provided at the event that are subject to such procedures.

Refer to EO4 for reporting on number, type and issue of expressions of dissent, and organization's responses.

1. Relevance

This measure helps to identify the existence and scope of systematic efforts to address the wellbeing and health and safety of customers and participants who are content providers, across the life cycle of an event and its products and/or services. Customers and participants who are content providers expect the event, products and services to perform their intended functions satisfactorily, and not pose a risk to wellbeing and health and safety. This responsibility is not only subject to laws and regulations, but is also addressed in voluntary codes such as the OECD Guidelines for Multinational Enterprises. Crowd control at an event is one example of a wellbeing and health and safety consideration.

Efforts made to protect the wellbeing and health and safety of those who use or deliver the event and its products/services have direct impacts on an organization's reputation, the organization's legal and financial risk due to recall, cancellation, interruption, early termination and curtailment, market differentiation in relation to quality, and employee motivation and that of volunteers, contractors, and participants who are content providers.

2. Compilation

2.1 In each of the following life cycle stages, report whether the and wellbeing health and safety impacts the event and its of products and services are assessed for improvement:

	yes	no
Development of event/ product concept		
R & D		
Certification /Licensing		
Manufacturing and production		
Attendee management (e.g., crowd control)		
Participant management		
Marketing and promotion		
Storage distribution and supply		
Use and service		
Disposal, reuse, or recycling		

2.2 Report the number and percentage of significant events, product or service categories that are covered by and assessed for compliance with such procedures.

3. Definitions

Customer

Purchaser or user of goods or services. In this Supplement, customer may refer to attendees and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer

Customer wellbeing

Customer satisfaction and happiness. In this Supplement, customer wellbeing includes, but goes beyond, health and safety.

4. Documentation

Potential information sources include the reporting organization's event management team, health and safety, and legal and sales departments as well as the documentation collected through quality management systems, event evaluations, surveys and incident reports.

5. References

- OECD Guidelines for Multinational Enterprises, Revision 2000.

PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning participants' (who are content providers) and customer wellbeing and the health and safety impacts of the event and its products and services during their life cycle, by type of outcomes.

1. Relevance

Protection of health and safety and the wellbeing of customers and participants who are content providers is a recognized goal of many national and international regulations. Failing to comply with legal requirements indicates either inadequate internal management systems and procedures, or lack of implementation. In addition to direct financial consequences, ongoing compliance failure poses increased financial risk due to damage to both reputation and workforce (employees, volunteers, contracted labor and any participants who are content providers) motivation. For an organization, the number of incidents of non-compliance should remain as low as possible. The trends revealed by this Indicator will indicate improvements or deterioration in the effectiveness of internal controls.

2. Compilation

2.1 This Indicator addresses the life cycle of the event and its products or services once they are available for use and therefore subject to regulations concerning the health and safety of products and services.

2.2 Where the reporting organization has not identified any non-compliance with regulations and voluntary codes, a brief statement to this fact is sufficient.

2.3 Identify the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety of the event and its products and services during the reporting period.

2.4 This Indicator refers to incidents of non-compliance within the reporting period. If a substantial number of incidents relate to events in preceding years, this should be indicated.

2.5 Incidents of non-compliance in which the organization was determined not to be at fault are not counted in this Indicator.

2.6 Report the total number of incidents of non-compliance with the wellbeing and health and safety of the event and its products and services, broken down by:

- Incidents of non-compliance with regulations resulting in a fine or penalty;
- Incidents of non-compliance with regulations resulting in a warning;
- Incidents of non-compliance with voluntary codes;
- Incidents of non-compliance with anti-doping policies; and
- Incidents of hooliganism.

3. Definitions

Customer

Purchaser or user of goods or services. In this Supplement, customer may refer to attendees and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer.

Customer wellbeing

Customer satisfaction and happiness. In this Supplement, customer wellbeing includes, but goes beyond, health and safety.

4. Documentation

Potential information sources include the reporting organization's event management team, medical teams, health and safety, legal and R&D departments as well as documentation collected through quality management systems and attendee feedback.

5. References

- World Anti-Doping Agency: www.wada-ama.org

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EO7 Number and type and of injuries, fatalities and notifiable incidents for attendees, and other relevant stakeholders.

1. Relevance

The number of injuries and fatalities during an event are a useful indicator to determine health and safety practices for all relevant stakeholders. While the event organizer may not be responsible for all such incidents, reporting on them allows for transparency and opportunities for continual improvement.

Injuries, fatalities and notifiable incidents for employees, volunteers and contractors are not reported on under this Indicator.

2. Compilation

2.1 Report total number of injuries, fatalities and notifiable incidents by attendees and other relevant stakeholders (e.g., service providers, local community).

2.2 Report type of injuries, fatalities and notifiable incidents by attendees and other relevant stakeholders.

2.3 Provide a description of each accident resulting in a fatality and actions taken following the accident. These may be aggregated where the cause of accidents or the actions taken are similar.

3. Definitions

Attendees

People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.

Injury

A non-fatal or fatal injury arising from or in the course of an event.

Fatality

The death of an attendee, participant or other relevant stakeholder arising from an event-related injury sustained while at the event.

Notifiable incident

A fatality or injury that is required to be reported by law to the regulator or as a matter of policy.

4. Documentation

Potential information sources include the reporting organization's event management team, medical teams, health and safety team, legal team, research and development departments, as well as documentation collected through quality management systems.

5. References

None.

PR3 Type and scale of event and its products and services information required by procedures, and percentage of significant products and services provided at the event that are subject to such information requirements.

1. Relevance

It is important for event organizers to communicate the sustainability aspects of the event to the attendees and participants who are content providers.

Accessible and adequate information on the sustainability impacts of the event and its products and services (positive and negative) is necessary for customers and end users to make informed purchasing choices, and for these preferences to be reflected in the market. Providing appropriate information and labeling with respect to sustainability impacts is directly linked to compliance with certain types of regulations and codes (such as national laws or the OECD Guidelines for Multinational Enterprises) and, potentially, with strategies for brand and market differentiation (e.g., initiatives such as management systems certification, etc.). This measure provides an indication of the degree to which information and labeling addresses the event and its products' and services' impact on sustainability.

2. Compilation

2.1 Report whether the following event, products and services information is required by the organization's procedures for product and service information and labeling:

	yes	no
The sourcing of components of the event and its products or services		
Physical content, particularly with regard to services, products and substances that might produce an environmental or social impact		
Safe use of the product or service		
Disposal of the product and environmental/social impacts		
Other (explain)		

2.2 Report the percentage of significant product or service categories covered by and assessed for compliance with such procedures.

Examples for an event could include:

- Percentage of products offered at an event that are made from recycled material or other sustainable materials;
- Extent to which a management system covers the event; and
- Number of visitors to a tradeshow and the system used for audit and verification.

3. Definitions

Attendees

People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.

Participants

People involved and contributing to the content of the event. In this Supplement, includes athletes, performers, speakers, exhibitors, contestants or others who play a visible role in an event.

4. Documentation

Potential information sources include the event management team, external auditors, marketing, legal and sales departments and the documentation collected through quality management systems and attendee survey forms.

5. References

- OECD Guidelines for Multinational Enterprises, Revision 2000.

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PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning the event and its products and service information and labeling, by type of outcomes.

1. Relevance

This Indicator covers non-compliance with regulations and voluntary codes at or during the event.

The display and provision of information and labeling for the event and its products and services are subject to many regulations and laws. Non-compliance indicates either inadequate internal management systems and procedures or ineffective implementation. In addition to direct financial consequences, such as penalties and fines, non-compliance poses a risk to reputation and customer loyalty and satisfaction. An organization's incidents of non-compliance should remain as low as possible. The trends revealed by this Indicator can indicate improvements or deterioration in the effectiveness of internal controls.

2. Compilation

2.1 This Indicator refers to incidents of non-compliance decided within the reporting period. If a substantial number of incidents relate to events in preceding years, this should be indicated.

2.2 Where the reporting organization has not identified any non-compliance with regulations and voluntary codes, a brief statement to this fact is sufficient.

2.3 Identify the total number of incidents of non-compliance with regulations and voluntary codes concerning the event and its products and services information and labeling during the reporting period.

2.4 Incidents of non-compliance in which the organization was determined not to be at fault are not counted in this Indicator.

2.5 Report the total number of incidents of non-compliance with regulations concerning the event and its products and services information and labeling, broken down by:

- Incidents of non-compliance with regulations resulting in a fine or penalty;
- Incidents of non-compliance with regulations resulting in a warning; and
- Incidents of non-compliance with voluntary codes.

3. Definitions

None.

4. Documentation

Potential information sources include the reporting organization's event management, marketing, legal and technical departments as well as documentation collected through quality management systems and attendee surveys.

5. References

None.

PR5 Practices related to customer satisfaction, and the satisfaction of attendees and participants who are content providers, including results of surveys measuring customer satisfaction.

1. Relevance

Customer, attendee and participant (content provider) satisfaction is one measure of an organization's sensitivity to its customers' needs and, from an organizational perspective, is essential for long-term success. In the context of sustainability, customer satisfaction provides insight into how the organization approaches its relationship with one stakeholder group. It can also be used in combination with other sustainability measures. Customers' needs and preferences may differ by gender and other diversity factors. Used in combination, customer satisfaction can provide insights into the degree to which an organization considers the needs of other stakeholders.

2. Compilation

2.1 Report on organization-wide practices in place to assess and maintain customer satisfaction, and the satisfaction of attendees and participants who are content providers, such as:

- Frequency of measuring customer satisfaction;
- Standard requirements regarding methodologies of surveys; and
- Mechanisms for customers to provide feedback.

2.2 Report the results or key conclusions of surveys (based on statistically relevant sample sizes) conducted in the reporting period that were related to information about:

- The organization as a whole;
- The event, including access to basic services and facilities;
- A major product/service category; or
- Significant locations of operation.

2.3 For any survey results reported, identify the product/service category or locations of operations to which they apply.

3. Definitions

Attendees

People who are present at an event. In this Supplement, refers to delegates, customers, clients, audience, fans, spectators, or others present at the event.

Customer

Purchaser or user of goods or services. In this Supplement, customer may refer to attendees, and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer.

Participants

People involved and contributing to the content of the event. In this Supplement, includes athletes, performers, speakers, exhibitors, contestants or others who play a visible role in an event.

4. Documentation

Potential information sources include documents from the reporting organization's event management team, marketing, attendee surveys, customer relations and R&D departments.

5. References

- UNIFEM & UNGC Women's Empowerment Principles: Principles 5 & 7, 2010.

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PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

1. Relevance

Marketing communications are designed to influence opinions and purchasing decisions. The growth of consumer activism shows that stakeholders consider marketing communications a significant issue when they:

- Do not conform to generally accepted ethical or cultural standards;
- Are irresponsible in relation to privacy intrusion and dual standards;
- Are irresponsible in their attempts to influence vulnerable audiences such as children; and
- Are irresponsible in portraying gender roles in ways that are not respectful.
- Are inaccurate, misleading or misrepresentative in their claims about an event or its products and services. EO

Marketing approaches that are seen as inappropriate can incur risks for organizations, including alienation of customers and other stakeholders, damage to reputation, financial costs, and legislative action.

In addition to frameworks of national or international law, voluntary and self-regulatory codes (such as the ICC International Code of Advertising Practice or the OECD Guidelines for Multinational Enterprises) seek to express concepts of responsibility in marketing communications. The adoption of such self-disciplinary codes or rules can assist organizations in ensuring that their marketing communications practices conform to generally accepted standards.

2. Compilation

2.1 Report any codes or voluntary standards relating to marketing communications applied across the organization.

2.2 Report the frequency with which the organization reviews its compliance with these standards or codes.

2.3 Report whether the organization sells outsourced products, and/or provides events, that are: EO

- Banned in certain markets; or
- The subject of stakeholder questions or public debate.

2.4 eport how the organization has responded to questions or concerns regarding these events and its products and services. EO

3. Definitions

None.

4. Documentation

Potential information sources include documents from the reporting organization's event management team, operations, legal, sales, and marketing departments. EO

5. References

- International Chamber of Commerce recommendations (i.e., the ICC International Code of Advertising Practice) and related codes of conduct.
- OECD Guidelines for Multinational Enterprises, Revision 2000.
- Section J of The UN Beijing Platform For Action, 1995.

EO

PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes.

This Indicator is Core for the event organizers sector EO

1. Relevance

Non-compliance indicates either inadequate internal management systems and procedures or ineffective implementation. In addition to direct financial consequences such as penalties and fines, non-compliance poses a risk to reputation and customer loyalty and satisfaction. An organization's incidents of non-compliance should remain as low as possible. The trends revealed by this Indicator can indicate improvements or deterioration in the effectiveness of internal controls

2. Compilation

2.1 This Indicator refers to incidents of non-compliance within the reporting period. If a substantial number of incidents relate to events in preceding years, this should be indicated.

2.2 Where the reporting organization has not identified any non-compliance with regulations and voluntary codes, a brief statement to this fact is sufficient.

2.3 Identify the total number of incidents of non-compliance with regulations concerning marketing communications during the reporting period.

2.4 Incidents of non-compliance in which the organization was determined not to be at fault are not counted in this Indicator.

2.5 Report the total number of incidents of non-compliance with regulations concerning marketing communications, broken down by:

- Incidents of non-compliance with regulations resulting in a fine or penalty;
- Incidents of non-compliance with regulations resulting in a warning; and
- Incidents of non-compliance with voluntary codes.

3. Definitions

None.

4. Documentation

Potential information sources include documents from the reporting organization's event management team, legal, sales, and marketing departments. EO

5. References

None.

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PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

This Indicator is Core for the event organizers sector EO

1. Relevance

Protection of customer privacy is a generally recognized goal in national regulations and organizational policies. Non-compliance indicates either inadequate internal management systems and procedures or ineffective implementation. This Indicator provides an evaluation of the success of management systems and procedures relating to customer privacy protection. In addition to direct financial consequences such as penalties and fines, non-compliance poses a risk to reputation and customer loyalty and satisfaction. An organization's incidents of non-compliance should remain as low as possible. The trends revealed by this Indicator can indicate improvements or deterioration in the effectiveness of internal controls.

2. Compilation

2.1 Identify the total number of complaints regarding breaches of customer privacy during the reporting period.

2.2 If a substantial number of these breaches relate to events in preceding years, this should be indicated.

2.3 Report the total number of substantiated complaints received concerning breaches of customer privacy, categorized by:

- Complaints received from outside parties and substantiated by the organization; and
- Complaints from regulatory bodies.

2.4 Report the total number of identified leaks, thefts, or losses of customer data.

2.5 Where the reporting organization has not identified any substantiated complaints, a brief statement to this fact is sufficient.

3. Definitions

Customer

Purchaser or user of goods or services. In this Supplement, customer may refer to attendees and spectators, people buying merchandise (who may not be attending the event), or a client purchasing services from the organizer EO

Breach of customer privacy

Covers any non-compliance with existing legal regulations and (voluntary) standards of which the reporting organization is a member regarding the protection of customer privacy.

Substantiated complaint

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

4. Documentation

Information can be drawn from departments responsible for customer service, public relations, and/or legal concerns.

5. References

None.

PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the event and the provision and use of its products and services.

1. Relevance

The level of non-compliance within an organization is an indicator of the ability of management to ensure that operations conform to certain performance parameters. From an economic perspective, ensuring compliance helps to reduce financial risks that occur either directly through fines or indirectly through impacts on reputation. The strength of an organization's compliance record can also affect its ability to expand operations or gain permits.

For an event, this could include fines for non-compliance for issues such as match fixing, fraud, health and safety breaches, unauthorized use of public spaces, or the erection of signage without legal permission.

Refer to EN28 for reporting on monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

2. Compilation

2.1 Identify administrative or judicial sanctions levied against the organization for failure to comply with laws or regulations, including voluntary codes, international declarations/conventions/ treaties, and national, sub-national, regional, and local regulations concerning the event and the provision and use of the reporting organization's products and services. Relevant information for this Indicator includes but is not limited to data from PR2, PR4, and PR7.

2.2 Report total monetary value of significant fines.

2.3 Where the reporting organization has not identified any non-compliance with laws or regulations, a brief statement to this fact is sufficient.

3. Definitions

None.

4. Documentation

Data sources include audit results or regulatory tracking systems operated by the legal department. Information regarding monetary fines can be found in accounting departments.

5. References

None.

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EO8 Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards.

1. Relevance

Food and beverage is a critical aspect of the attendee and participant experience of an event. Through the provision of food and beverage, event organizers have an opportunity to clearly demonstrate their commitment to sustainability.

Report on environmental impacts of food and beverage packaging, consumables and tableware under Indicators EN22 and EN27.

Report on attendee and participant satisfaction with provision of food and beverage under Indicator PR5.

Report on sourcing of food and beverage (as opposed to attendee and participant experience) under the Sourcing category.

2. Compilation

2.1 Identify the organizers' policies and definitions on food and beverages regarding their commitment to sustainability, with reference to national or international standards. For example:

- Vegetarian, meat, fish;
- Local;
- Organic;
- Seasonal;
- Cultural and religious needs;
- Dietary and nutritional needs; and
- Certified under recognized standards.

2.2 Report the percentages of food and beverage offered that reference national and/or international standards as identified in 2.1.

2.3 Report access to drinking water by source (bottled, potable, etc.).

2.4 Report systems used to guarantee health, safety and security of food and beverage provision.

2.5 Report pricing strategies to enable categories of food and beverage identified in 2.1 to be available to participants and attendees.

2.6 Report communication and information and labeling strategies to ensure participants and attendees are aware of food and beverage options as identified in 2.1.

3. Definitions

None.

4. Documentation

Relevant data such as invoices can be drawn from suppliers, or from internal policies such as sourcing and health and safety.

5. References

None.

Indicator Protocols Set

Sourcing

Event Organizers Sector Supplement

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Sourcing

Performance Indicators

ASPECT: SOURCING

CORE **EO9** Type and sustainability performance of sourcing initiatives.

CORE **EO10** Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

EO

Relevance

Sourcing and procurement of products and services is one of the most significant areas where event organizers can make a difference to their sustainability performance.

A major component of event production consists of the products and services provided by the supply chain. The acquisition of products and services has the potential to have significant impacts, but if managed correctly can be used to make positive contributions towards the event organizer's sustainability performance and the meeting of specific objectives and targets.

The control and influence that event organizers have over their contracted and extended supply chain will vary greatly, but it is important to provide transparent reporting on this. It is also important to consider and clarify the composition of the event organizer's supply chain – for example, direct suppliers, venues, merchandise licensees, sponsors and other delivery partners.

In order to address the immense variation in event organizers' influences on sourcing chains, any disclosure approach should allow organizations and key stakeholders to focus their efforts on the most important issues in the sourcing chain by using the Reporting Principle of Materiality.

This approach should identify the most significant impacts that the event organizer's supply chain has on the economy, society and the environment.

Definitions

Supplier

External party from whom products or services are obtained or with whom contracts are concluded for the provision of goods and services. In this Supplement, the term supplier includes contractors and sub-contractors, manufacturers, wholesalers and service providers.

Supply chain

The sequence of activities or parties that provide products or services to an organization. In this Supplement, supply chain includes purchased products and services, value in kind, and donations. Parties may include suppliers, contractors and sponsors.

Sourcing

Procurement practices to find, evaluate, engage and procure suppliers of goods and services.

References

- WRI Ecosystem Services review (www.wri.org/project/ecosystem-services-review)
- ISO 14001
- International Fair Trade Standards being developed by World Fair Trade Organization www.wfto.com

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EO9 Type and sustainability performance of sourcing initiatives.

1. Relevance

Event organizers have the potential to influence the sustainability performance of their event through their sourcing management approach. This Indicator will identify whether companies are working with suppliers that are compliant with their sustainable sourcing policy.

Internationally and nationally recognized production standards, certifications and protocols have been developed for a large number of product categories and industries. Detailed sustainability requirements are included. By complying with these standards, basic levels of sustainability are guaranteed on a large number of issues.

2. Compilation

2.1 Report work undertaken to understand sustainability performance with respect to sourcing policies.

2.2 Report on type of sustainable sourcing initiatives and quantitative outcomes of sustainable sourcing initiatives, such as:

- Events (products) procured with enhanced sustainability credentials or certifications (for example Marine Stewardship Council, Fair trade, organic, eco-label, industry codes of practice, Rainforest Alliance certification, Forest Stewardship Council);
- Events (products) procured with fair labor practices;
- Reused, recycled or repurposed materials sourced;
- Seasonal and short travelled food; and
- Value and/or percentage of spending on local, regional and national target communities;
- Proportion of the supply chain that has been independently audited for sustainability standards.

2.3 Qualitative outcomes of sustainable sourcing initiatives.

2.4 Report the extent to which organizational sourcing policies and initiatives have been driven by stakeholder priorities, and national and international protocols and standards.

3. Definitions

Supplier

External party from whom products or services are obtained or with whom contracts are concluded for the provision of goods and services. In this Supplement, the term supplier includes contractors and sub-contractors, manufacturers, wholesalers and service providers.

Repurposed

To reuse differently. In this Supplement, an event location that is to be reused for a different purpose, on a long-term basis; or to alter an event site to make it suited to a different purpose

4. Documentation

Self-assessment reports, verification reports, purchasing orders, delivery orders, bills, certificates, contracts, supplier declarations, supplier questionnaires, product specifications, Material Safety Data Sheets (MSDS), certification records, chain of custody notes, financial reports on spending in relation to sustainable procurement policy performance.

5. References

None.

EO10 Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

1. Relevance

In the event industry, the event organizer may receive financial commissions, in kind products and services and other benefits from the supply chain. Transparent reporting in this area is relevant for stakeholders to understand how sourcing decisions could be influenced.

Financial and in kind benefits can be part of regular business practice, but significant benefits or patterns of the provision of benefits can signal an excessive level of supplier influence.

2. Compilation

2.1 Identify practices in place to address the potential risks associated with financial and in kind benefits and to enable transparent reporting. These could include:

- statements in supplier contracts
- negotiation strategies
- royalty agreements

2.2 Identify the type and financial value of each type of financial and in kind benefit received. Benefits should include commissions, gifts and value in kind.

2.3 Identify type of suppliers providing benefits and the percentage of suppliers with whom there is a benefit relationship in place.

2.4 Identify the percentage of the organization's workforce (paid employees, volunteers, contracted labor and, where relevant, participants who are content providers including athletes, artists or speakers) receiving benefits.

2.5 Report the type of financial and in kind benefits received by the organization's workforce.

2.6 Report the financial value of each type of benefit received by the organization's workforce.

2.7 Report the type of suppliers providing benefits and the percentage of suppliers with whom there is a benefit relationship in place.

2.8 Report the percentage of workforce (paid employees, volunteers, and contracted labor, and, where relevant, participants who are content providers including athletes, artists, or speakers) receiving benefits.

3. Definitions

Benefit

A gain that improves or promotes wellbeing or provides an advantage. In this Indicator, may include for example a gratuity, gift, commission or sole supplier deal.

Supplier

External party from whom products or services are obtained or with whom contracts are concluded for the provision of goods and services. In this Supplement, the term supplier includes contractors and sub-contractors, manufacturers, wholesalers and service providers.

4. Documentation

Client contracts including financial contracts may include this information.

5. References

- United Nations Global Compact Principle # 10. 'Businesses should undertake initiatives to promote greater environmental responsibility', 2000

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Indicator Protocols Set

Legacy

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Legacy

Performance Indicators

ASPECT: SOFT LEGACIES

CORE **E011** Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

CORE **E012** Nature and extent of knowledge transfer of best practice and lessons learned.

EO

ASPECT: HARD LEGACIES

CORE **E013** Number, type and impact of physical and technological legacies.

Relevance

The legacy of an event can be explained as the event's long-term effect on its stakeholders and on infrastructure, environment, economy or society at local, national, and global levels. The most positive event legacy can be an enhanced infrastructure, environment, economy or society compared to the pre-event situation.

The consideration of legacy begins at the strategic planning stage of an event and affects all stages of an event's life cycle. Events of all sizes can leave a legacy.

Legacy impacts can include:

- Individual, organizational and cultural changes in attitudes and behaviors;
- New approaches to planning and convening events;
- Enhanced capacity including new skills, jobs and business opportunities (these can be identified as soft legacies);
- Economic impacts on the community and the region;
- Improved physical infrastructure; and
- Improved local physical environment (these can be identified as hard legacies).

There are legacies that are known, clearly defined and evident in the life cycle of the event, and anticipated legacies, which have the potential to occur in the future.

Performance in relation to legacy can demonstrate the level of consideration for sustainability within an organization and event. Understanding the contribution made to the wider economy, environment and society is often not evident until post-event, and for this reason is often overlooked in reporting.

Definitions

Legacy

Outcomes that endure beyond the event life cycle. In this Supplement, refers to event outputs or outcomes, and includes the enduring physical, economic, social and environmental impacts of an event or events. Legacy also includes new capacities acquired as a consequence of events, such as new knowledge, training, standards, best practices, skills, organizations, systems, relationships, partnerships and innovations.

The concept of legacy should be considered at every point in the event life cycle. Legacy performance can be reported throughout the Event Organizers Sector Supplement.

The chart below highlights how each section of the Event Organizers Sector Supplement relates to the legacy category.

	EOSS Section	Relation to Legacy
Profile	Strategy and Analysis (key risks, impacts and opportunities)	Insight into the potential legacy.
Profile	4.1 Governance, Commitments and Engagement	Governance for post-event legacies. Stakeholder engagement on legacy goals.
Profile	3.1 Report profile	Post-event initiatives, outcomes and long-term impacts.
ECONOMIC		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	Financial mechanisms, funds and donations. Compilation: Direct Economic value generated Economic value distributed Economic value retained Financial Investments Community investments
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Investment into any infrastructure.

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	EOSS Section	Relation to Legacy
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Post-event results of indirect economic impacts related to legacy. Relevant in all compilation points.
E01	Direct economic impacts and value creation as a result of sustainability initiatives.	Programs, solutions or initiatives that have led to increased value evident post event.
ENVIRONMENT		
EN30	Total environmental protection expenditures and investments by type.	Improved or conserved land areas and habitats.
EN26	Initiatives to mitigate environmental impacts of events, products and services, and extent of impact mitigation	Improved environmental management facilities and physical infrastructure (e.g. waste management, energy conservation, air protection).
E03	Significant environmental and socio-economic impacts of transporting attendees and participants to and from the event and initiatives taken to address the impacts.	Post-event results of initiatives to improve environmental and social to given modes of transport.
SOCIAL		
S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs	Post-event results of local community engagement, impact assessments and development programs.
S010	Prevention and mitigation measures implemented in operations with significant potential and actual negative impacts on local communities	Measures to ensure no long-term negative impacts occur (address this point in SO1).
EOSS NEW INDICATORS		
E01	Direct economic impacts and value creation as a result of sustainability initiatives.	Programs, solutions or initiatives that have led to evident increased value post-event.
E011	Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved	Impact of sustainability initiatives to integrate awareness-raising on sustainability and the amount of projects created.
E012	Nature and extent of knowledge transfer of best practice and lessons learned	Content of knowledge transferred.
E013	Number, type and impact of physical, and technological legacies.	Physical and technological legacies that are known.

EO

EO11 Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

1. Relevance

Events are a highly effective platform to transfer knowledge to stakeholders and can be an important way for advancing sustainability, driving innovation and developing society. These factors can be used to demonstrate the legacy impact of the event.

Events influence attendees, participants, guests, viewers and others, and can be powerful tools for raising awareness and changing behavior. Throughout the project life cycle, an event organizer can implement sustainability policies and undertake practices and initiatives that may leave a lasting impact, transfer knowledge, and influence behavior change among stakeholders. Events can also facilitate information sharing among gathered attendees and participants, who can learn not only from the event and the event's sustainable operations and content, but also from each other. Such learning and information-sharing can be a tool for long term and lasting behavioral, social, cultural, institutional, and technological change.

Given the nature and scale of events, event organizers have both the responsibility and opportunity to communicate sustainable development principles and influence enduring behavioral change.

Legacies can be those that are known, clearly defined and measured, and evident in the project life cycle, and future legacies that are yet to be defined, including initiatives with potential for a positive legacy.

2. Compilation

2.1 Report the number and type of initiatives and projects occurring in association with the event that have lasting social, environmental or economic impact. Include initiatives to integrate awareness-raising on sustainability into event content throughout the project life cycle. This may include projects supported by event organizers or by independent third parties.

2.2 Report the number and type of activities to transfer knowledge. For example:

- Number of briefing sessions for suppliers;
- Development of standards and local guidelines to improve the organization of an event, and/or to improve other industries, with respect to sustainability
- Webinars, conferences, seminars and workshops organized pre-, during and post-event;
- Number and type of reports published;
- Platforms for information sharing between event stakeholders; and
- Initiatives to include all populations in the event and the provision of its products and services, in terms of legacy, specifically targeted at disadvantaged populations.

2.3 Report the type, number and impact of known activities initiated by stakeholders as a result of new knowledge learned through an event.

2.4 Report the impact of initiatives that have lasting social, environmental or economic impact and that lead to enduring behavior change, post-event and within set time lines.

For example:

- change in transportation modes;
- change in waste recycling rates;
- energy conservation behavior change;
- adoption of sustainable sourcing practices;
- adoption of sustainable operating practices;
- attitude and behavior change on selected social issues, (e.g., accessibility); and
- enhancement of civic pride and cultural identity, through citizen or stakeholder surveys, media monitoring or citizen participation tracking, and the number of people impacted.

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2.5 Report on human capacity legacy, including workforce (employees, volunteers, contracted labor and, where relevant, participants including athletes, artists or speakers) trained with new skills, and the post-event opportunities for trained individuals. Include how this legacy was designed to be inclusive of all populations, or specifically targeted at disadvantaged populations.

3. Definitions

None.

4. Documentation

Information may be found in performance reports, sector specific reports and policies, third-party reports, stakeholder surveys and interviews, other opinion surveys, discussion forums, national or regional statistics, and media coverage.

5. References

None.

EO

EO12 Nature and extent of knowledge transfer of best practice and lessons learned.

1. Relevance

Throughout the project life cycle, an event organizer can learn from successes and failures. This learning can be transferred to future events and the wider industry to facilitate continual improvement. The transfer of this knowledge to other event organizers and other relevant sectors can add value to the industry.

Transfer of knowledge is not exclusive to sustainability initiatives. Security, operations, transport management, construction and other technologies, sourcing, and standard creation are all examples of potential knowledge transfer areas.

In order to maximize knowledge transfer, the information should be made available to the public and actively promoted and shared.

Legacies can be those that are known, clearly defined and measured, and evident in the project life cycle, and future legacies that are yet to be defined, including initiatives with potential for a positive legacy.

2. Compilation

2.1 Identify the content of knowledge transferred. This may include specific lessons learned, initiatives implemented, standards created, or materials produced.

2.2 Identify methods of knowledge transfer, including about the sustainability of the event operations, organization and project life cycle. Methods may include workshops, documentation, and other modes of sharing information.

2.3 Report the development of standards and guidelines for knowledge transfer.

2.4 Report modes of mass public knowledge sharing.

2.5 Report on stakeholder response and information uptake, for example by surveys.

2.6 Report the knowledge transferred of best practice and lessons learned from the event.

2.7 Report legacy impacts and knowledge transfer in the supply chain and affiliated partners, including changes in material choice or material sourcing, labor practices, energy usage, or sustainable business practices, among others.

3. Definitions

Supply Chain

The sequence of activities or parties that provide products or services to an organization. In this Supplement, supply chain includes purchased products and services, value in kind, and donations. Parties may include suppliers, contractors and sponsors.

4. Documentation

This information is often with senior leadership and corporate affairs, strategic planning, public relations and communications teams. It may also be found in media coverage or materials produced for knowledge transfer.

5. References

None.

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EO13 Number, type and impact of physical and technological legacies.

1. Relevance

Legacy can be the most significant part of an event's organizing process.

Physical legacies may include infrastructure constructed for the event, improvements to community infrastructure, and environmental protection or enhancements. Technological legacies include increased technological capabilities, capacity, infrastructure and innovation that will last beyond the project life cycle.

Legacies may include lasting impacts on physical infrastructure, and new implemented technologies in the region, the local community and wider society. Legacies may also include new financial mechanisms and funds, particularly those devoted to managing legacy infrastructure.

Legacies can be those that are known, clearly defined and measured, and evident in the project life cycle, and future legacies that are yet to be defined, including initiatives with potential for positive legacy.

It may be relevant to report on baseline measurements to understand legacy impact.

2. Compilation

2.1 Identify physical and technological legacies that are known, clearly defined and evident in the life cycle of the event, and the legacy potential of future and anticipated legacy, such as:

- Infrastructure constructed for the event by event organizers and partners, including buildings, transportation systems, and telecommunications, and plans for future use;
- Transfer of operations and new operating entities, anticipated impacts of organizer's initiatives on costs of operations and maintenance;
- New technologies and innovations designed, implemented, or scaled;
- Future plans to replicate or scale these technologies;
- Donation of physical and technological assets and in-kind contributions; and
- Physical and technological environmental and/or community enhancement initiatives that improve conditions during or after the project life cycle. This may include natural areas created or protected, clean-up initiatives, and improved community facilities such as schools, parks and public spaces.

2.2 Identify indirect legacy benefits, like:

- Increased tourism facilities and service capacity in the region, and increased tourism to the region after the event. Identify future sources to track increased tourism after the event and the impacts of that tourism; and
- Sourcing policies that take into consideration the legacy benefits of donations.

2.3 Report known legacies that can be measured quantitatively or qualitatively in the short term, including the identification of reports or organizations that will monitor the long-term impacts. To facilitate future reporting on these legacy impacts, baseline should be measured.

2.4 Report number, type and impact of physical and technological legacies.

3. Definitions

Baseline

A measurement or calculation used as a basis for comparison. Usually a measurement taken in the first year of operation, or a projection based on a 'business as usual' forecast.

4. Documentation

None.

5. References

None.

Technical Protocol

Applying the Report Content Principles

Event Organizers Sector Supplement

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Technical Protocol – Applying the Report Content Principles: an overview

Introduction

A reporting organization has to consider many topics when compiling a sustainability report. In order to provide a balanced and reasonable representation of its sustainability performance, topics that are relevant and material for an organization should be covered in its report.

Identifying the topics that are relevant for a sustainability report, and prioritizing those topics that are material, is a challenge for most reporting organizations. The range of topics in a sustainability report varies, depending on the definition of report content and the topics that are identified as material. Material topics include those that reflect the organization's significant economic, environmental and social impacts; and topics that would substantively influence the assessments and decisions of stakeholders.

Defining report content correctly is crucial in making sustainability reporting a valuable exercise, for reporting organizations and report users.

What does the Technical Protocol – Applying the Report Content Principles cover?

This Technical Protocol provides process guidance on how to define the content of a sustainability report. This includes deciding on the Scope of a report, the range of topics covered, each topic's relative reporting priority and level of coverage, and what to disclose in the report about the process for defining its content.

It is important to note that the process of defining report content is dependent on the individual characteristics of a reporting organization. It is a highly iterative and complex process. The Protocol aims to help reporting organizations visualize the process as a series of steps.

The Protocol is designed to be used in conjunction with the GRI Sustainability Reporting Guidelines, the Sector Supplements and other Technical Protocols[1]. It proposes a generic approach on how to apply the 'Reporting Guidance for Defining Content'[2] and the 'Reporting Principles for Defining Content' that are outlined in the GRI Sustainability Reporting Guidelines. Knowledge of the GRI Reporting Framework is a prerequisite for using the Protocol. Definitions of key terms used throughout this Protocol can be found in the Glossary of Terms, on page 13.

In applying the Protocol, the reporting organization will be able to provide an explanation, and documentation, on how it has applied the 'Reporting Guidance for Defining Content' and the 'Reporting Principles for Defining Content', as required by the Standard Disclosures 3.5-3.7[3] in the GRI Sustainability Reporting Guidelines.

Audience

The Technical Protocol is intended primarily for the use of those involved in preparing, approving and assuring sustainability reports. The Protocol is also of value for others, internal and external to the reporting organization, who would like to learn more about the process for defining report content outlined by the GRI Reporting Framework, including for analytical, research and/or educational purposes. The Protocol is designed for use by organizations of any size, sector, or location.

[1] For more information on the GRI Reporting Framework visit: www.globalreporting.org
[2] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp.7-13.
[3] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp.21-22.

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Materiality in the context of the GRI Reporting Framework

Material topics for a reporting organization should include those topics that have a direct or indirect impact on an organization's ability to create, preserve or erode economic, environmental and social value for itself, its stakeholders and society at large.

The operations and activities of an organization lead to positive and negative economic, environmental and social impacts. Some of these sustainability impacts will be visible to stakeholders, who will express an interest in them directly. But not all sustainability impacts will be recognized by stakeholders. Some impacts may be slow and cumulative. Others will occur at a distance from stakeholders, so that causal links may not be clear.

Sustainability impacts create both opportunities and risks for an organization. The ability of an organization to recognize opportunities and risks, and act effectively in relation to them, will determine whether the organization creates, preserves or erodes value.

By following the 'Reporting Guidance for Defining Content', and applying the 'Reporting Principles for Defining Content' in the GRI Sustainability Reporting Guidelines, the reporting organization should be able to report on those topics that demonstrate its impacts, to recognize and set out to address opportunities and risks, and to measure and understand its value in financial and non-financial terms.

The materiality focus of sustainability reports is broader than the traditional measures of financial materiality. In financial reporting, materiality is commonly thought of as a threshold for influencing the economic decisions of those using an organization's financial statements, investors in particular. The concept of a threshold is also important in sustainability reporting, but it is concerned with a wider range of impacts and stakeholders. Materiality for sustainability reporting is not limited only to those sustainability topics that have a significant financial impact on the organization. Determining materiality for a sustainability report also includes considering economic, environmental, and social impacts that cross a threshold in affecting the ability to meet the needs of the present without compromising the needs of future generations. These material topics will often have a significant financial impact in the near-term or long-term on an organization. They will therefore also be relevant for stakeholders who focus strictly on the financial condition of an organization.

Many topics that attract significant stakeholder interest in an organization, or represent major economic, environmental, or social impacts, result in financial consequences within a time frame that will be relevant for at least some participants in capital markets.[4]

The threshold for defining material topics to report should be set to identify those opportunities and risks which are most important to stakeholders, the economy, environment, and society, or the reporting organization, and therefore merit particular focus in a sustainability report.

Sustainability Reporting and Companies

There may be overlap between the content of a sustainability report and the content of existing statutory reporting requirements for companies, in terms of:

- Sustainability performance indicators correlated to key value drivers or financial metrics
- Qualitative risks and opportunities within a time frame, relevant for the purposes of statutory reporting requirements

Sustainability reporting should address all material sustainability topics that are relevant in understanding how a company can create, preserve or erode value over time. Economic, environmental and social impacts can become important over an extended time period. Reports must be able to reflect both immediate, acute topics and foreseeable longer-term topics. A sustainability report therefore covers a wider range of topics than statutory reporting requirements, including but not limited to:

- Impacts on stakeholder groups that are of high significance to them
- Opportunities to contribute to broader sustainability objectives
- Opportunities to adapt to planned changes in policies and regulatory frameworks

[4] These impacts could come in a range of forms, including but not limited to:
- Significant ongoing impacts on short-term financial indicators (e.g., cash flow)
- Sudden changes in the financial position of an organization due to the realization of an opportunity or risk
- Cumulative effects over time resulting in financial consequences that are not material in the short-term, but may be material for long-term investors

Defining report content: the process

This chapter describes the process that reporting organizations should go through in order to answer the question of 'what to report'.

The process begins with the identification of relevant topics. Relevant topics are then prioritized as material Aspects, which are then validated. The end result of this process is a list of material Aspects and related Standard Disclosures which should be disclosed in the organization's sustainability report.

The reporting organization's senior decision-makers should take ownership of the process for defining report content, and should approve any associated strategic decisions.

Figure 1 depicts the terminology used in the GRI Reporting Framework. Knowledge of this terminology is important in understanding the process for defining report content.

The three process steps for defining report content are depicted in Figure 2. They are:

1. Identification
2. Prioritization
3. Validation

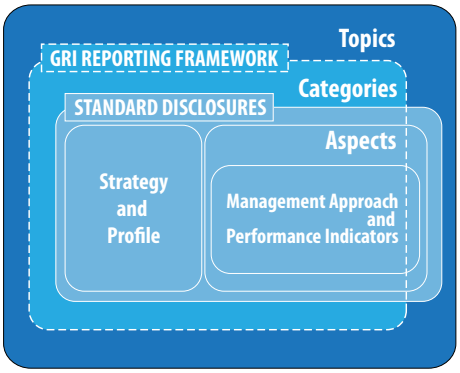

Figure 1: GRI Reporting Framework Terminology

Having followed the process steps, it is vitally important that all reporting organizations undertake a review of their sustainability report.

The four 'Reporting Principles for Defining Content' featured in the GRI Sustainability Reporting Guidelines should be used in the process for defining report content: 'Materiality', 'Stakeholder Inclusiveness', 'Sustainability Context' and 'Completeness'.[5]
Each Reporting Principle features three components: a definition, an explanation, and tests. All three components need to be considered in the process.

Figure 2 indicates which of these Reporting Principles is significant in the different process steps. 'Stakeholder Inclusiveness' is applied to varying degrees throughout the whole process.

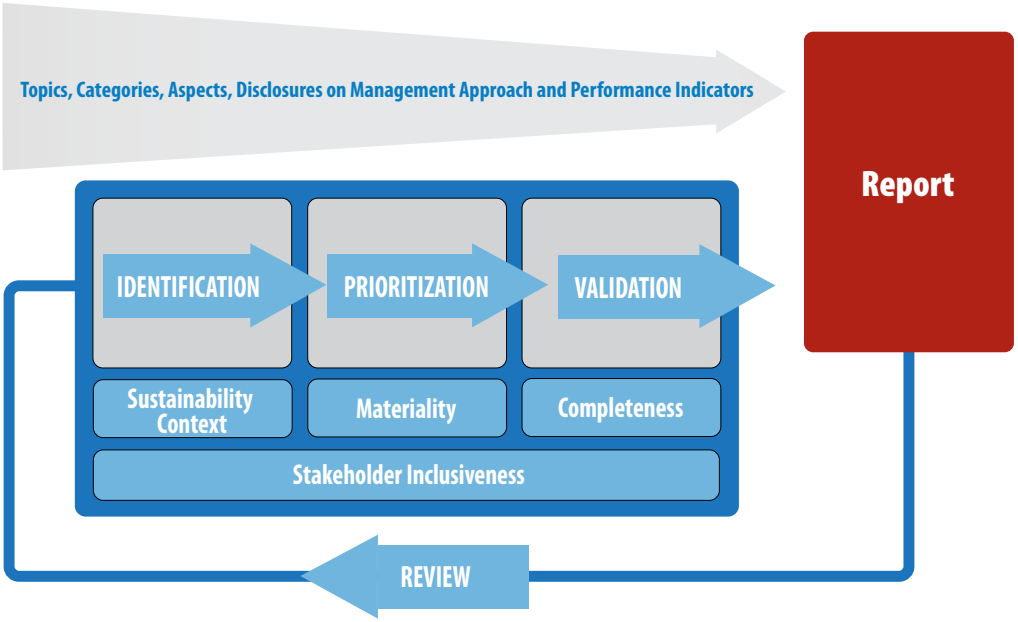

Figure 2: Defining report content – the process

[5] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 8-13.

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It is important to note that the process for defining report content is iterative and dynamic, rather than linear and static. The reporting organization repeats the process for each reporting period, thereby refining the reporting process.

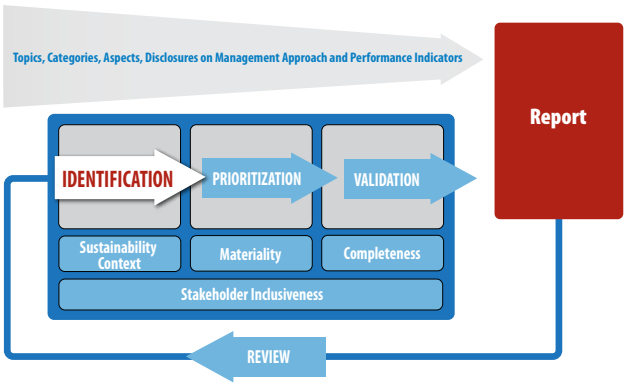
Documentation of the process is crucial, including its methodologies, assumptions and the decisions taken. Accurate records facilitate analysis and assurance, help to fulfill the Standard Disclosures 3.5-3.8 in the GRI Sustainability Reporting Guidelines[6], and enable the reporting organization to explain and defend its chosen approach.

Inevitably, the process for defining report content requires subjective judgments. The reporting organization should be transparent about its judgments. This will enable internal and external stakeholders to understand the process.

This Technical Protocol is based on the assumption that the reporting organization determines the Report Scope in conjunction with determining the Report Boundary - the range of entities whose performance is represented in the report (e.g., subsidiaries, joint ventures, sub-contractors, etc).

The 'Reporting Guidance for Boundary Setting'[7] and the GRI Boundary Protocol[8] offer guidance on how to set the Boundary for a sustainability report and how to describe the chosen Boundary to report users. It is referenced at the relevant stages in the following process description.

Step 1: Identification – identify relevant topics



The aim of the Identification step is to create a shortlist of relevant topics that should be assessed for inclusion in an organization's sustainability report.

Relevant topics are those that may reasonably be considered important for reflecting the organization's economic, environmental, and social impacts, or influencing the decisions of stakeholders. All such topics potentially merit inclusion in a sustainability report.

Reporting organizations should apply a wide-ranging radar to identify all relevant topics. All Aspects and related Standard Disclosures identified under each Category in the GRI Sustainability Reporting Guidelines and applicable Sector Supplements should be considered relevant. They have been developed through GRI's multi-stakeholder processes and are generally applicable for reporting an organization's sustainability performance. Alongside these, any other topic outside the GRI Reporting Framework that meets the definition for relevant topics should be included in the shortlist.

In order to factor in sustainability impacts and reasonable stakeholder expectations and interests when defining relevant topics, the reporting organization needs to define the range of entities, or groups of entities, that fall within the Report Boundary. To do so, the reporting organization needs to determine which entities it controls or significantly influences.

The Reporting Principles 1. 'Stakeholder Inclusiveness' and 2. 'Sustainability Context' are the most relevant Principles for the Identification step, and must be applied. In assessing the range of potentially relevant

[6] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 21-22.
[7] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 17-19.
[8] The Boundary Protocol is available for free download from www.globalreporting.org.

topics, it is vital to use the tests that underlie these two Principles [9].

These two Reporting Principles involve different points of departure.

1. 'Stakeholder Inclusiveness' emphasizes attentiveness to topics raised through the range of stakeholder engagement. In order to compile a report that provides a balanced and reasonable representation of the reporting organization's performance, and can inform the assessment and decision-making of stakeholders, the reporting organization must understand the reasonable expectations and interests of those stakeholders, and be able to describe the process of engagement.

   The reporting organization needs to identify its stakeholders, and learn about their expectations and interests, in order to take a well-informed decision on Report Scope. The Principle underlines the usefulness of stakeholder engagement in informing decision-making during the reporting process.

2. 'Sustainability Context' emphasizes the necessity of considering actual impact on sustainability. Impacts can be considered in absolute and relative terms.

   The Principle is intended to assess the organization's contribution to the environmental and social trends that are the focus of sustainability concerns. Understanding the organization's impacts and dependencies on ecosystem services can also be seen as part of 'Sustainability Context'.

   The tests for this Principle[10] will guide the reporting organization. In using the tests the organization's actions are not limited to but may include the review of documents and information sources that assist in determining and analyzing its significant economic, environmental and social impacts.

   These documents and information sources may include, but are not limited to:

   - Authoritative research and forecasts on economic, environmental, and social topics, for example, those published by local and international public institutions/governmental organizations
   - Relevant national and international public policy targets and indicators on economic, environmental, and social topics
   - Organizational performance in relation to information about economic, environmental, and social conditions in relevant locations, e.g., discussing water consumption in relation to available supply in a particular location
   - Organizational performance in relation to other actors. For example, relating resource usage, employment creation or wages to that of other organizations

   Further perspectives for analyzing significant economic, environmental, and social impacts may include, but are not limited to:

   - The scale of impact and its current and future implications
   - Comparison of impacts to relative scale; absolute norms; global vs. local limits
   - The consequences of impacts
   - Size and type (positive/negative) of contribution including externalities
   - The accumulative severity of impacts over time
   - Analysis of the absolute and relative significance of the organization's impacts in terms of overall economic, environmental and social trends

   Time horizons and criteria play a crucial role in evaluating impacts. The accumulation of impacts over time, and generational repercussions, should be evaluated. It is also important to document how the trends that are then identified are prioritized and tracked in future reports.

   The organization's analysis of its impacts should be systematic and consider the precautionary principle. In addition, where practicable the reporting organization should apply a scientific and internationally validated approach to measurement, and rely on proven expertise and authoritative research.

   After applying these two Principles to the range of potential topics to consider, the organization should have identified a shortlist of relevant topics that can then be assessed for materiality and relative reporting priority.

[9] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 11-12.
[10] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, p. 12.

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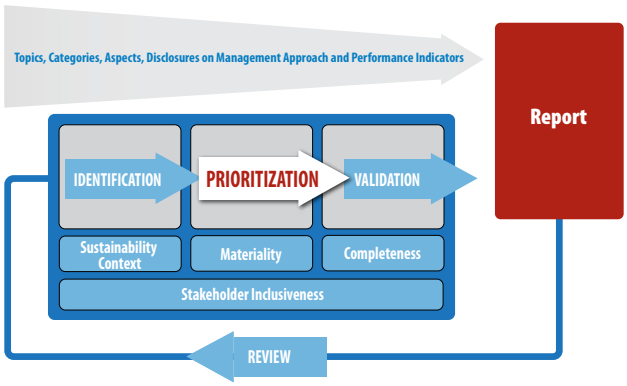
Step 2: Prioritization



The Prioritization step involves examining all identified topics that could be included in a sustainability report, assessing which topics are material, and deciding the level of coverage and detail they will be afforded; the relative reporting priority.

In the Prioritization step, analysis should be undertaken on the Aspect level. The step also involves deciding how to represent the reporting organization's performance in material topics in the report.

The methodology applied in the Prioritization step varies according to the individual organization. Specific circumstances such as business model, sector, geographic, cultural and legal operating context, ownership structure, and size and nature of impacts affect how an organization prioritizes the topics and Aspects it covers in its sustainability report. What is important, given this variation, is the need for an organization to develop a rational process, the ability to document it, and the ability to replicate the process in subsequent reporting cycles.

The GRI Sustainability Reporting Guidelines require disclosure on these areas under Standard Disclosure 3.5[11].

Analysis of 'Significance to Stakeholders' and 'Significance to the Organization'

It is important to note that while each Aspect should be assessed on 'Significance to Stakeholders' and 'Significance to the Organization', these viewpoints overlap to some extent with respect to internal stakeholders. The interests and expectations of stakeholders that are invested specifically in the success of the organization (e.g., of workers, shareholders, and suppliers) should inform the analysis of both viewpoints.

BASIC FEATURES OF THE PRIORITIZATION STEP

The Prioritization step should include the following features as a minimum:

1. An assessment of the Aspects based on analyzing the:
   - Significance to Stakeholders; and
   - Significance to the Organization.

   An analysis of Aspects using these viewpoints will help the reporting organization to combine findings from stakeholder engagement (on how stakeholders perceive impacts) with an assessment of organizational priorities.
2. Determining materiality and relative reporting priority. Depending on the Aspect, this determination should involve qualitative analysis and discussion, or quantitative assessment, or both, on the basis of criteria. It is important to note that the fact that a topic is difficult to quantify does not mean that the topic is not material.

   The reporting organization needs to establish the thresholds that render an Aspect material, and support its decision-making about relative reporting priority. Establishing thresholds should include consideration of time horizons. The thresholds and underlying criteria need to be clearly defined, documented and communicated.
3. A systematic approach. The Prioritization assessment should be systematic, documented and replicable, and used consistently from year to year. Changes to the assessment approach, and their implications, should be documented.
4. Visual communication. The reporting organization should be able to communicate the results of its Prioritization step in a simple visual manner, explaining the relationship of the selected Aspects to the analysis of the two viewpoints stated above. The representation of Aspects within this visual explanation should be supported by evidence or a documented rationale.

[11] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 21-22.

SIGNIFICANCE TO STAKEHOLDERS

The analysis of this viewpoint should include, but is not limited to, assessment of the views expressed by stakeholders during the reporting period.

Stakeholder views can be drawn from existing, ongoing engagement mechanisms, as well as from stakeholder engagement that is initiated specifically for defining sustainability report content. Throughout the engagement process the Reporting Principle of 'Stakeholder Inclusiveness' is applied in detail.

The nature of the organization's impact should inform the geographic focus of engagement, and the process of engagement should be appropriate to the stakeholder group. Stakeholder engagement should identify the interests of stakeholders who are unable to articulate their views (e.g., future generations, fauna, ecosystems, etc). These views could be presented by proxies. The reporting organization should identify a process for taking such views into account in determining materiality. The organization should identify the interests of stakeholders with whom it may not be in constant or obvious dialogue.

The stakeholder engagement should be two-way in nature, systematic and objective. Some engagement processes with specific stakeholder groups, such as workers and communities, should be independent of management and include mechanisms for stakeholders to express collective views relevant to their location.

An organization should also be able to identify and consider their key stakeholders and their respective concerns, and how their views may affect decisions on the report content.

The engagement process should be sensitive to Aspects that are important to key stakeholders while recognizing gaps between the perceptions of the organization and stakeholders. Aspects of high significance to key stakeholders should be considered material, especially those Aspects that concern the stakeholders' own interests.

The analysis requires the reporting organization to translate the varied opinions of different stakeholders into a series of decisions on what to include and exclude from its report.

Consideration of the Aspects identified by stakeholders may include but is not limited to:

- Each stakeholder group's perception of the organization's impact on that stakeholder group
- Each stakeholder group's perception of the group's dependency on the organization
- The geographical location of stakeholders, and the significance of the Aspect to their region
- The diversity and range of stakeholders who express interest and/or are affected
- The expectations of stakeholders regarding action and response to an Aspect
- The expectations of stakeholders regarding transparency on a particular Aspect

In addition, prioritizing stakeholders requires analysis of how stakeholders relate to the reporting organization. This process may include, but is not limited to, the degree to which stakeholders:

- Are interested in or affected by the organization's impacts
- Have the ability to influence outcomes within the organization
- Are invested in the success/failure of the organization

The GRI Sustainability Reporting Guidelines require disclosure on stakeholder engagement under Standard Disclosures 4.14-4.17[12]. The reporting organization should be able to describe how stakeholders are identified and prioritized, how their input has been used or not used, and how different expectations and interests are assessed, as well as the organization's rationale behind the chosen approach.

The analysis of 'Significance to Stakeholders' must include use of the tests that relate to stakeholders for the Reporting Principle of 'Materiality'[13].

[12] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, p. 24.
[13] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, p. 8.

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SIGNIFICANCE TO THE ORGANIZATION

The analysis should include but is not limited to:

- Current and future financial and non-financial implications
- Impacts on the strategies, policies, processes, relationships and commitments of the organization
- Impacts on competitive advantage/management excellence

The aim of the analysis is to prioritize those Aspects that might positively or negatively influence the organization's ability to deliver on its vision and/or strategy.

To prioritize these Aspects for reporting, the organization's assessment can include but is not limited to:

- The likelihood of risks or opportunities arising from an Aspect
- The likelihood of a potential long or short term impact
- Severity of impact
- How critical the impact is for the long-term performance of the organization
- Ability/maturity of the organization to respond
- Preparedness
- Opportunity for the organization to grow or gain advantage from the impact

Elements of this information might be available through established internal policies, practices and procedures (e.g., strategy, KPIs, risk assessments, and financial reports), as well as regulatory disclosure.

The analysis of 'Significance to the Organization' must include use of the tests that relate to organizational factors for the Reporting Principle of 'Materiality'[14].

Determining materiality and relative reporting priority

After completing the analysis of 'Significance to Stakeholders' and 'Significance to the Organization', the reporting organization will be able to visually represent an Aspect with respect to both viewpoints.

The organization should now define thresholds that render an Aspect material. The analysis of the two viewpoints should be reflected in these thresholds.

The definition of thresholds has a significant effect on a sustainability report. It is important that the thresholds are clearly defined, documented and communicated by the reporting organization.

In defining thresholds, the organization needs to make a decision on how to address Aspects that weigh more in one viewpoint than the other. Emerging issues – Aspects that might become relevant over time – are an example of this. An Aspect does not need to weigh heavily in both viewpoints to be deemed a priority for reporting. The Aspect's weight within one viewpoint is more important than convergence between the different viewpoints, and the establishing of a lowest common denominator should be avoided. In addition, as noted earlier, Aspects of high significance to key stakeholders concerning their own interests should be considered material for reporting.

After the decision on which Aspects should be considered material, the reporting organization needs to make an assessment of relative reporting priorities. Depending on the relative reporting priority assigned, the coverage of material Aspects in the report varies. The reporting organization can then decide on the level of coverage for the individual Aspects.

In Figure 3, the area between the two axes includes the Aspects identified during the Identification step. Here, the Aspects are placed with respect to the considerations of stakeholders and the organization. All the Aspects within the chart should be considered for reporting. The thresholds, represented by the red arcs, are set by the organization. Where an Aspect sits within defined thresholds will determine the level of coverage the Aspect should receive in a sustainability report.

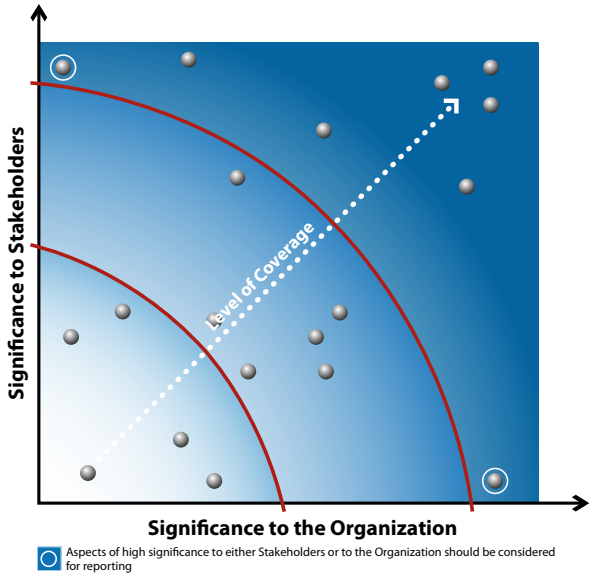


Figure 3: Relative reporting priority

[14] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 11-12.

An organization could consider the following as examples of how it may address content and coverage levels according to relative reporting priority:

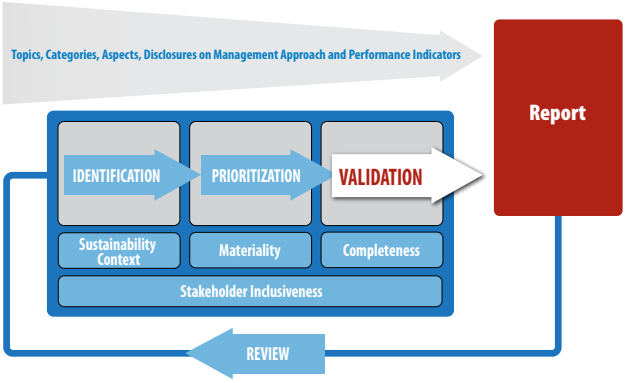
- Aspects with relatively low reporting priority may be Aspects reported to fulfill regulatory or other reporting requirements. It may be decided to not include them in the report.
- Aspects assigned medium-level reporting priority may be considered for inclusion in the report, but given less attention and content.
- Aspects deemed high-level may be reported on in great detail, be given more attention, or form a theme for the report itself.

At this stage in defining report content, the reporting process should revisit the range of entities, or groups of entities, that fall within the Report Boundary. To do so, the organization needs to determine the level of impact of the entities it controls or has significant influence upon, to determine their relative importance.

Alongside this, the reporting organization needs to decide on the depth of information in its report; for which of its entities should it include Performance Indicators, Disclosure on Management Approach or a narrative disclosure covering strategies and dilemmas. See the 'Reporting Guidance for Boundary Setting' and the GRI Boundary Protocol for further guidance and definitions.

At the end of the Prioritization stage the reporting organization will have established all the Aspects to be included in the report and the level of coverage that each Aspect will be afforded.

Step 3: Validation – checking the Completeness of the material Aspects



The Validation step requires all identified material Aspects to be assessed against the Reporting Principle of 'Completeness' prior to gathering the information to be reported. This ensures that Aspects identified in the Prioritization step are checked against the dimensions of Scope, Boundary and Time. If necessary, adjustments should be made to the selection and coverage of the material Aspects.

The reporting organization can also take the approach of assessing the Performance Indicators for materiality during the Validation step. If a Performance Indicator is deemed material, yet the Aspect it belongs to was not identified as material, the Aspect should be reconsidered for its materiality.

Validation should be undertaken with the aim of ensuring a report provides a reasonable and balanced representation of the organization's sustainability performance, including both its positive and negative contributions.

The Validation step involves assessing the material Aspects against:

1. Report Scope – the range of sustainability topics covered in a report
2. Report Boundary – the range of entities whose performance will be represented by the report
3. Time – the completeness of selected information with respect to the reporting period

The four tests featured in the Reporting Principle of 'Completeness'[15] should guide the reporting organization during the Validation of its report content.

[15] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, p. 13.

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Conducting these tests will help ensure that report content has been decided on properly.

It is critical for the material Aspects identified for inclusion in the report to be signed off by the relevant internal senior decision-makers at the reporting organization. Some organizations may choose to involve external stakeholders in this authorization. The Validation process should be documented.

Once the report content has been signed off, the identified material Aspects require translating into disclosure items to report against.

Many of the Aspects identified will correspond to Aspects in the GRI Sustainability Reporting Guidelines and Sector Supplements. These documents set out Disclosures on Management Approach and Performance Indicators under each of the Aspects.

Performance Indicators, as defined in the GRI Reporting Framework, are the result of a unique engagement process and may be considered authoritative: the best expected practice for a globally consistent way of measuring and monitoring performance on each Aspect. Performance Indicators include Core and Additional Indicators.

Core Indicators are generally applicable Indicators in the GRI Sustainability Reporting Guidelines, and are assumed to best capture the measuring of material Aspects for most organizations. There may be cases where an Aspect is considered material, but a specific Indicator could be deemed not material in the context and circumstances.

An organization should report on Core Indicators unless they are deemed not material on the basis of the Reporting Principles for Defining Report Content.[16] Additional Indicators may also be determined material.

A reporting organization may identify material Aspects that are not addressed in the GRI Reporting Framework. To address these Aspects the organization may apply alternative indicators, or develop their own indicators. Organization-specific indicators included in the report should be subject to the same Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

After the Validation step, the reporting organization should have authorized its chosen material Aspects to be included in the report. The organization can now start to gather the information to be reported, and assemble the report. In gathering the information, the organization will need to determine the Aspects for which it already has management and performance information available, and those for which it still needs to establish management approaches and performance measurement systems.[17]

Review

Once a sustainability report has been compiled and presented, it is vitally important that the reporting organization reviews it. In compiling a report it is crucial to follow the three steps of 1. Identification, 2. Prioritization and 3. Validation. Reviewing a report is of equal importance to the following of these three steps.

Review takes place after the report has been released and the organization is preparing for the next report cycle. A wide-ranging radar should be utilized for the review. The findings will inform and contribute to the Identification step for the next reporting cycle.

The Principles of 'Stakeholder Inclusiveness' and 'Sustainability Context', and their associated tests in the GRI Sustainability Reporting Guidelines[18], should inform the review of a sustainability report. They serve as checks regarding the presentation and evaluation of report content, as well as checks for the reporting process as a whole.

The reporting organization can choose to engage internal and external stakeholders to check whether the report content provides a reasonable and balanced picture of the organization's sustainability performance, and if the process by which the report content was derived reflects the intent of the two Reporting Principles.

[16] If a Core Indicator is not reported and the reporting organization plans to declare an Application Level A or A+, the organization must explain the reason for the Indicator's omission. See the GRI Sustainability Reporting Guidelines and www.globalreporting.org for further information on the GRI Application Levels and background information on reasons for omission.

[17] If an Aspect has been identified as material and the reporting organization lacks sufficient information to report on it, the sustainability report should state what action will be taken to resolve the information deficit, and the timeframe for doing so.

[18] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 11-12.

Conclusion

This Technical Protocol provides process guidance on how to define the content of a sustainability report. This includes deciding on the Scope of a report, the range of topics covered, each topic's relative reporting priority and level of coverage, and what to disclose in the report about the process for defining its content.

Defining report content is a process that varies with an organization's individual circumstances and relies on informed judgment. As the Protocol cannot address all variations, the GRI website features a collection of examples from reporting organizations that describe the process by which they defined their report content, required by Standard Disclosures 3 5 – 3.7[19].

The online examples can be found at:
www.globalreporting.org

The Report Content and Materiality Protocol is intended to help organizations optimize the quality and value of their sustainability reporting. With a clear idea of what is involved in defining report content, organizations are able to focus sustainability reports on material sustainability topics. Identifying and prioritizing material topics helps organizations to identify opportunities and anticipate risks, and enables greater understanding of their ability to create, preserve or erode economic, environmental and social value for itself, its stakeholders and society at large.

[19] See GRI Sustainability Reporting Guidelines Versions 3.1 and 3.0, pp. 21-22.

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Glossary of Terms

Additional Indicators

Additional Indicators are those Indicators identified in the GRI Guidelines that represent emerging practice or address topics that may be material to some organizations but not generally for a majority.

Aspects

The general types of information that are related to a specific Indicator category (e.g., energy use, child labor, customers).

Categories

Broad areas or groupings of sustainability topics. The categories included in the GRI Guidelines are: economic, environmental, and social. The social grouping is categorized in terms of Labor Practices, Human Rights, Society, and Product Responsibility. A given category may have several Indicator Aspects.

Core Indicator

Core Indicators are those Indicators identified in the GRI Guidelines to be of interest to most stakeholders and assumed to be material unless deemed otherwise on the basis of the GRI Reporting Principles.

Ecosystem dependencies

For detailed information on 'dependencies', see the TEEB (The Economics of Ecosystems and Biodiversity) study discussions at www.teebweb.org.

Entity

An organization or sometimes an operation that is considered for inclusion or exclusion from a reporting boundary, no matter whether it is a legally constituted body.

GRI Reporting Framework

The GRI Reporting Framework is intended to provide a generally accepted framework for reporting on an organization's economic, environmental, and social performance. The Framework consists of the Sustainability Reporting Guidelines, the Indicator Protocols, Technical Protocols, and the Sector Supplements.

Indicator Protocol

An Indicator Protocol provides definitions, compilation guidance, and other information to assist report preparers, and to ensure consistency in the interpretation of the Performance Indicators. An Indicator Protocol exists for each of the Performance Indicators contained in the Guidelines.

Performance Indicator

Qualitative or quantitative information about results or outcomes associated with the organization that is comparable and demonstrates change over time.

Precautionary Principle

The Precautionary Principle refers to the approach taken to address potential environmental impacts. See Rio Declaration on Environment and Development (1992), United Nations Conference on Environment and Development. 'Principle 15: In order to protect the environment, the precautionary approach shall be widely applied by States according to their capabilities. Where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost effective measures to prevent environmental degradation.'

Report Boundary

Boundary refers to the range of entities (e.g., subsidiaries, joint ventures, sub-contractors, etc) whose performance is represented in the report. In setting the Boundary for its report, an organization must consider the range of entities over which it exercises control (often referred to as the 'organizational boundary' and usually linked to definitions used in financial reporting) and over which it exercises influence (often called the 'operational boundary'). In assessing influence, the organization will need to consider its ability to influence entities upstream (e.g., in its supply chain) as well as entities downstream (e.g., distributors and users of its products and services). The Boundary may vary based on the specific Aspect or type of information being reported.

Report Scope

Scope refers to the range of sustainability topics covered in a report. The sum of the topics and Indicators reported should be sufficient to reflect significant economic, environmental, and social impacts. It should also enable stakeholders to assess the organization's performance. In determining whether the information in the report is sufficient, the organization should consider both the results of stakeholder engagement processes and broadbased societal expectations that may not have surfaced directly through stakeholder engagement processes.

Reporting Principle

Concepts that describe the outcomes a report should achieve and that guide decisions made throughout the reporting process, such as which Indicators to respond to, and how to respond to them.

Sector Supplements

Sector Supplements are versions of the GRI Guidelines tailored for particular sectors. Some sectors face unique issues. Sector Supplements capture these issues, which may not be covered in the original Guidelines. Sector Supplements feature integrated commentary and new Performance Indicators, ensuring that sustainability reports cover key sectoral concerns.

Stakeholders

Stakeholders are defined broadly as those groups or individuals: (a) that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services; or (b) whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives.

Standard Disclosures

The Guidelines present topics and information for reporting that are material to most organizations and of interest to most stakeholders. These are captured in three types of Standard Disclosures:

- Strategy and Profile Disclosures set the overall context for reporting and for understanding organizational performance, such as its strategy, profile, governance, and management approach;
- Disclosures on Management Approach cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area; and
- Performance Indicators that elicit comparable information on the economic, environmental, and social performance of the organization.

Topics

The largest group of subjects within the terminology used in the GRI Reporting Framework (see Figure 1 in this Technical Protocol).

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