

Comparison Chart of “GRI Sustainability Reporting Guidelines 2002” and “United Nations Global Compact Principles”

GRI Guidelines	Corresponding Global Compact Principle	Relevant page(s) in CSR Report 2007
1 Vision and Strategy		
1.1 Statement of the organisation’s vision and strategy regarding its contribution to sustainable development	Principle 8	P37, P38, P42, P43
1.2 Statement from the CEO (or equivalent senior manager) describing key elements of the report		P3, P6
2 Profile		
Organisational Profile		
2.1 Name of reporting organisation		P7, P8, P40, P41
2.2 Major products and/or services, including brands if appropriate		P9, P10
2.3 Operational structure of the organisation		P7, P8, P40, P41
2.4 Description of major divisions, operating companies, subsidiaries, and joint ventures		P7, P8
2.5 Countries in which the organisation’s operations are located		P8
2.6 Nature of ownership; legal form		P7
2.7 Nature of markets served		—
2.8 Scale of the reporting organisation		P7, P8, P40, P41
2.9 List of stakeholders, key attributes of each, and relationship to the reporting organisation		P37, P38, P61
Report Scope		
2.10 Contact person(s) for the report, including e-mail and web addresses		P75
2.11 Reporting period (e.g., fiscal/calendar year) for information provided		P1
2.12 Date of most recent previous report (if any)		P1
2.13 Boundaries of report (countries/regions, products/services, divisions/facilities/joint ventures/subsidiaries) and any specific limitations on the scope		P1
2.14 Significant changes in size, structure, ownership, or products/services that have occurred since the previous report		—
2.15 Basis for reporting on joint ventures, partially owned subsidiaries, leased facilities, outsourced operations, and other situations that can significantly affect comparability from period to period and/or between reporting organisations		—
2.16 Explanation of the nature and 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)		—
Report Profile		
2.17 Decisions not to apply GRI principles or protocols in the preparation of the report		P1
2.18 Criteria/definitions used in any accounting for economic, environmental, and social costs and benefits		P54
2.19 Significant changes from previous years in the measurement methods applied to key economic, environmental, and social information		—
2.20 Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be placed on the sustainability report		—
2.21 Policy and current practice with regard to providing independent assurance for the full report		—
2.22 Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisation’s activities, including facility-specific information (if available)		—

3 Governance Structure and Management Systems		
Structure and Governance		
3.1 Governance structure of the organisation		P40
3.2 Percentage of the board of directors that are independent, non-executive directors		P40
3.3 Process for determining the expertise board members need to guide the strategic direction of the organisation, including issues related to environmental and social risks and opportunities		—
3.4 Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities		P40, P45
3.5 Linkage between executive compensation and achievement of the organisation's financial and non-financial goals (e.g., environmental performance, labour practices)		—
3.6 Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies		P42-44, P50
3.7 Mission and values statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental, and social performance and the status of implementation		P1, P7, P39, P46, P48, P50, P65
3.8 Mechanisms for shareholders to provide recommendations or direction to the board of directors		—
Stakeholder Engagement		
3.9 Basis for identification and selection of major stakeholders		P61
3.10 Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group		P26, P61-72
3.11 Type of information generated by stakeholder consultations		—
3.12 Use of information resulting from stakeholder engagements		—
Overarching Policies and Management Systems		
3.13 Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Principle 7	P4, P16, P19, P22, P30, P33-35, P41
3.14 Externally developed, voluntary economic, environmental, and social charters, sets of principles, or other initiatives to which the organisation subscribes or which it endorses		P6
3.15 Principal memberships in industry and business associations, and/or national/international advocacy organisations		—
3.16 Policies and/or systems for managing upstream and downstream impacts		P34, P43, P65
3.17 Reporting organisation's approach to managing indirect economic, environmental, and social impacts resulting from its activities		P54
3.18 Major decisions during the reporting period regarding the location of, or changes in, operations		—
3.19 Programmes and procedures pertaining to economic, environmental, and social performance		P39-48
3.20 Status of certification pertaining to economic, environmental, and social management systems		P52

4 GRI Content Index		
4.1 A table identifying location of each element of the GRI Report Content, by section and indicator		this data
5 Performance Indicators		
Integrated Indicators		
Systemic Indicators		—
Cross-cutting indicators		—
Economic Performance Indicators		
Direct Impacts		
[Customers]		
EC1. Net sales		P7
EC2. Geographic breakdown of markets		P8
[Suppliers]		
EC3. Cost of all goods, materials, and services purchased		—
EC4. Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements		—
[Employees]		
EC5. Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region		—
[Providers of Capital]		
EC6. Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends to be disclosed		P64
EC7. Increase/decrease in retained earnings at end of period		—
[Public Sector]		
EC8. Total sum of taxes of all types paid broken down by country		—
EC9. Subsidies received broken down by country or region		—
EC10. Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group		P70–72
EC12. [Additional] Total spent on non-core business infrastructure development		—
Indirect impacts		
EC13. [Additional] The organisation's indirect economic impacts		P54

Environmental Performance Indicators		
Materials		
EN1. Total materials use other than water, by type	Principle 8	P49
EN2. Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation	Principle 8	—
Energy		
EN3. Direct energy use segmented by primary source	Principle 8	P55
EN4. Indirect energy use	Principle 8	P55
EN17.【Additional】Initiatives to use renewable energy sources and to increase energy efficiency	Principle 9	P55, P56
Water		
EN5. Total water use	Principle 8	P57
Biodiversity		
EN6. Location and size of land owned, leased, or managed in biodiversity-rich habitats	Principle 8	—
EN7. Description of the major impacts on biodiversity associated with activities and/or products and services in terrestrial, freshwater, and marine environments	Principle 8	—
Emissions, Effluents, and Waste		
EN8. Greenhouse gas emissions (CO ₂ ,CH ₄ ,N ₂ O,HFCs,PFCs,SF ₆)	Principle 8	P49, P53, P58
EN9. Use and emissions of ozone-depleting substances	Principle 8	P58
EN10. NO _x , SO _x , and other significant air emissions by type	Principle 8	P49
EN11. Total amount of waste by type and destination	Principle 8	P57
EN12. Significant discharges to water by type	Principle 8	P57
EN13. Significant spills of chemicals, oils, and fuels in terms of total number and total volume	Principle 8	P51
EN31.【Additional】All production, transport, import, or export of any waste deemed “hazardous” under the terms of the Basel Convention Annex I, II, III, and VIII		P58
Products and Services		
EN14. Significant environmental impacts of principal products and services	Principle 8	P13–30, P59, P60
EN15. Percentage of the weight of products sold that is reclaimable at the end of the products’ useful life and percentage that is actually reclaimed	Principle 8	—
Compliance		
EN16. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues	Principle 8	—
Overall		
EN35.【Additional】Total environmental expenditures by type		P54

Social Performance Indicators: Labour Practices and Decent Work		
Employment		
LA1. Breakdown of workforce		—
LA2. Net employment creation and average turnover segmented by region/country		—
LA12.【Additional】Employee benefits beyond those legally mandated		P68
Labour/Management Relations		
LA3. Percentage of employees represented by independent trade union organisations or other bona fide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/country	Principle 3	—
LA4. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring)	Principle 3	P69
Health and Safety		
LA5. Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases		P68, P69
LA6. Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees		P19, P68
LA7. Standard injury, lost day, and absentee rates and number of work-related fatalities (including subcontracted workers)		P68
LA8. Description of policies or programmes (for the workplace and beyond) on HIV/AIDS		—
Training and Education		
LA9. Average hours of training per year per employee by category of employee		—
LA16.【Additional】Description of programmes to support the continued employability of employees and to manage career endings		P67, P68
LA17.【Additional】Specific policies and programmes for skills management or for lifelong learning		P41, P67
Diversity and Opportunity		
LA10. Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring	Principle 6	P67, P68
LA11. Composition of senior management and corporate governance bodies (including the board of directors), including female/male ratio and other indicators of diversity as culturally appropriate	Principle 6	—

Social Performance Indicators: Human Rights		
Strategy and Management		
HR1. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results	Principle 1	P39, P43
HR2. Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/contractors	Principle1, Principle2	P66
HR3. Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring	Principle1, Principle2	P66
HR8.【Additional】Employee training on policies and practices concerning all aspects of human rights relevant to operations		P43, P46, P68
Non-discrimination		
HR4. Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring	Principle1, Principle6	—
Freedom of Association and Collective Bargaining		
HR5. Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue	Principle3	P69
Child Labour		
HR6. Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring	Principle5	P66
Forced and Compulsory Labour		
HR7. Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring	Principle4	P66
Disciplinary Practices		
HR9.【Additional】Description of appeal practices, including, but not limited to, human rights issues		P46
HR10.【Additional】Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights)		P47
Social Performance Indicators: Society		
Community		
SO1. Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring		P51
Bribery and Corruption		
SO2. Description of the policy, procedures/management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption	Principle10	P42-45
Political Contributions		
SO3. Description of policy, procedures/management systems, and compliance mechanisms for managing political lobbying and contributions		—
Competition and Pricing		
SO6. 【Additional】Court decisions regarding cases pertaining to anti-trust and monopoly regulations		P5, P43, P45
SO7. 【Additional】Description of policy, procedures/management systems, and compliance mechanisms for preventing anti-competitive behaviour		P5, P43, P45

Social Performance Indicators: Product Responsibility		
Customer Health and Safety		
PR1. Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring		P16, P19, P22, P30, P33-35, P41, P62
Products and Services		
PR2. Description of policy, procedures/management systems, and compliance mechanisms related to product information and labelling		—
PR8. [Additional] Description of policy, procedures/management systems, and compliance mechanisms related to customer satisfaction, including results of surveys measuring customer satisfaction		P63
Respect for Privacy		
PR3. Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy		P48

*We intend to prepare reports from 2008 that comply with G3 Guidelines; however, we did not fully apply the guidelines to this year's report.