



Pathways to Sustainable Business and SDGs:

Concepts, Tools, and Reporting

Thailand- Beginner Workshop

Thank you to our partners:



Closing the gap on sustainable finance and enabling green recovery through capacity-building in CDP's TCFD-aligned disclosures and the GRI standards

This will be done through:

- ▼ Workshops
 - ▼ Beginner
 - ▼ Advanced
 - ▼ Capital markets
- ▼ Published materials (the presentation deck and video clips of the workshops)

Today's Learning Outcomes

- Become familiar with the background, principles, and frameworks of sustainable business.
- Understand the alignment between the sustainable business, the GRI Standards, and Sustainable Development Goals (SDGs).
- Take first steps to prepare your organization to release a sustainability report that aligns GRI Standards and SDGs.
- Know where to look for additional resources and supports from GRI.

Glossary

- **SET** : The Stock Exchange of Thailand
- **ESG** : Environment, Social, and Governance
- **GRI** : Global Reporting Initiative
- **CDP**: Carbon Disclosure Project
- **TCFD**: Task-Force on Climate-Related Financial Disclosure (Frameworks)
- **GRI Standards**: Standards for Sustainability Reporting
- **SDGs**: Sustainable Development Goals

Agenda

Session 1: Introduction – What Business Can Do for SDGs

- 1. The Why's and How's of Sustainable Business**
- 2. Conceptual Thinking of Sustainable Business**
- 3. International and National Framework of Sustainability**
- 4. Creating Changes in One Go through Reporting**

Session 2: Mapping the Intersections of Sustainability & SDGs

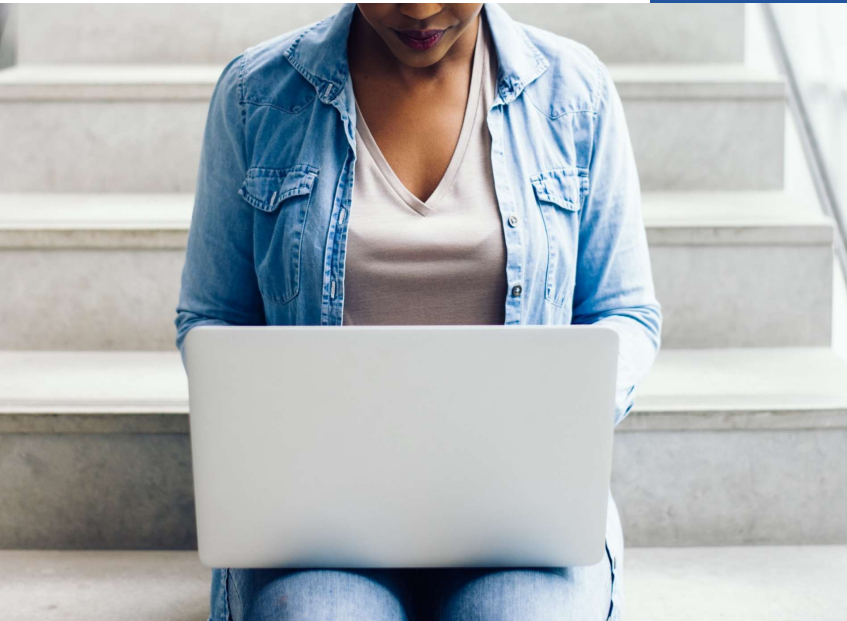
- 1. Introducing Reporting Tools (TCFD, GRI Standards, and SDGs)**
- 2. Reporting Standards/Frameworks and Examples for each issue**
- 3. Gender Lens for Gender and Diversity & Inclusion**



What Business Can Do For Sustainability & SDGs



Hendri Yulius Wijaya
Country Program Manager



The Why's and How's of Sustainable Business

What do these developments tell us?

The Investor Revolution

Shareholders are getting serious about sustainability, by Robert G. Eccles and Svetlana Klimenko
From the Magazine (May-June 2019)



Harvard Business Review, May- June 2019

Institutional investors and pension funds have grown too large to diversify away from systemic risks, forcing them to consider the environmental and social impact of their portfolios.

What Do Investors Want To Know About Your Sustainability Strategy? Now Companies Have A Guide



Mike Scott Contributor @ Sustainability
Writer on business, sustainability and environment.

Forbes, 17 February 2019

Investment that takes into account environmental, social and governance (ESG) issues now represents one in every four dollars invested in the US and has risen to nearly \$23 trillion globally.

Half of FTSE 100 companies link executive pay to ESG targets

Many measures used in judging CEO pay not deemed 'material' to shareholder value despite pressure for their adoption, study finds



ESG targets were shifting from traditional areas such as employee engagement and risk towards newer and broader stakeholder concerns around the environment, sustainability and diversity, the report says © Mark Graham/Bloomberg

Financial Times, 17 March 2021

ESG measure and goals are set as long-term incentive plans.

The Stock Exchange of Thailand (SET) and Sustainability

Partnering with the UN Sustainable Stock Exchanges Initiative

On July 14, 2014, the Stock Exchange of Thailand joined the [UN Sustainable Stock Exchanges Initiative](#), jointly launched by [United Nations Conference on Trade and Development \(UNCTAD\)](#), [United Nations Global Compact \(UN Global Compact\)](#), [United Nations Principles for Responsible Investment \(UNPRI\)](#) and [United Nations Environment Program Finance Initiative \(UNEP FI\)](#) in 2009. Among other commitments, the organizers of this initiative were also committed to supporting stock exchanges to achieve the goals. The initiative aims at forming collaboration between exchanges, financial institutions and investors worldwide to enhance corporate transparency and ultimately positive impact on environmental, social and corporate governance issues, as well as encourage sustainable investment.

SET voluntarily commits, through dialogue with investors, companies and regulators, to promoting long-term sustainable investment and improved environmental, social and corporate governance disclosure and performance among companies listed on our exchange.

ESG & Sustainability

ESG is the consideration of **environmental, social and governance factors** alongside **financial factors** in the investment decision-making process (MSCI, "ESG 101: What is ESG?").



DBS Bank, "The Time is Now"

Harvard Business School, "What Does 'Sustainability' Mean in Business?"

ESG:
Data Measurement and Reporting of three pillars

Sustainability:
Integration ESG in business strategy to create value & impact

ESG issues in focus for 2021



Energy, diversity, climate and compensation among the top concerns for socially responsible investors

- Biodiversity
- Clean Energy Jobs
- Climate Finance
- Executive Compensation
- Human Capital Management
- Racial Diversity Relocations
- Supply Chains

Bloomberg News, 8 January 2021

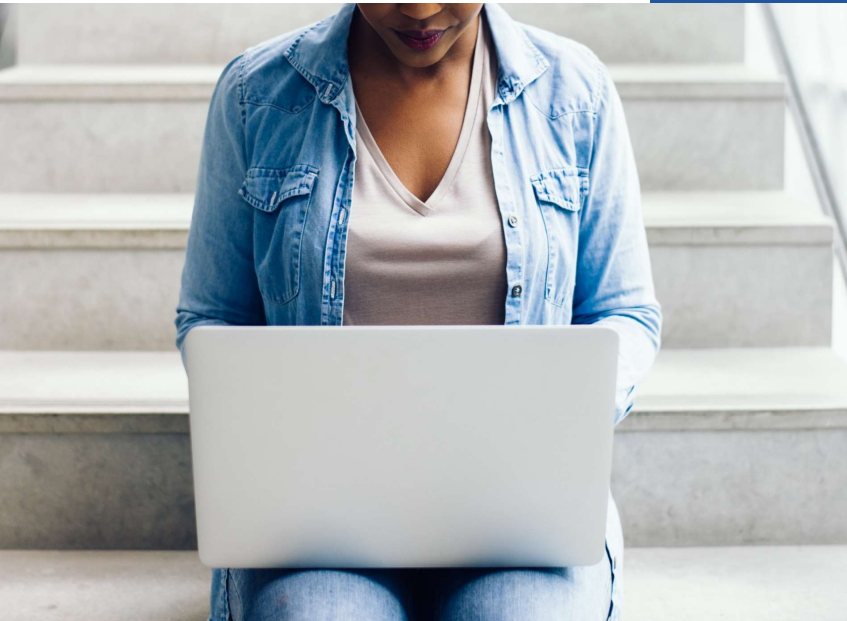


Sustainable Business:

“Sustainable businesses consider a wide array of environmental, economic, and social factors when making businesses decisions. These organizations monitor the impact of their operations to ensure that their short-term profits don’t turn into long-term liabilities.” (Harvard Business School, What does ‘sustainability’ mean in business?)

Key words:

Good corporate governance, impact analysis, risk management, shared value creation, and sustainable profitability,



Conceptual Thinking of Sustainable Business

No One Size Fits All

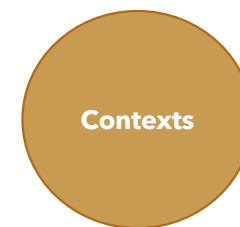
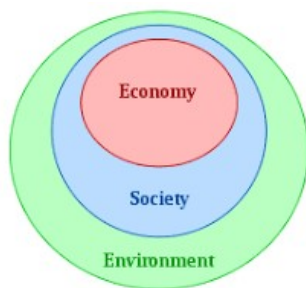
Sustainability depends on the company's contexts and stakeholders

Many successful organizations participate in sustainable business practices, however, no two strategies are exactly the same.

Sustainable business strategies are unique to each organization as they tie into larger business goals and organizational values. Below are a few examples of what sustainability in business can look like.

- Using sustainable materials in the manufacturing process
- Optimizing supply chain to reduce greenhouse gas emissions
- Relying on renewable energy sources to power facilities
- Sponsoring education funds for youth in the local community

Ref. Harvard Business School, "What does 'sustainability' mean in business?"





Sustainable Business has become increasingly measured & publicly rated



Who wants to know your sustainability?

The Foundation of the ESG & Sustainability Industry



Bloomberg



Dow Jones Sustainability Indexes



Investors

Data Aggregators

Analysts and Ratings

Consulting and Assurance

Software and Training



Deloitte.

Building a better working world



BOSTON COLLEGE CENTER FOR CORPORATE CITIZENSHIP
CARROLL SCHOOL of MANAGEMENT
KNOW MORE · DO MORE · ACHIEVE MORE



OneReport

Step-by-Step of Integrating Sustainability



- Risk analysis
- Understanding regulations (regulatory compliance)
- Understanding & aligning different international and national frameworks/principles
- Stakeholder engagements
- Materiality analysis
- Measuring, improving, and reporting



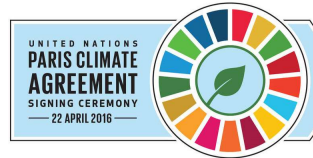
International and National Regulations on Sustainability

Sustainable Finance at International and National Levels

Relationships and Key Principles



International Norms



To limit global warming to well below 2, preferably to 1.5 degrees Celsius



Kyoto Protocol operationalise the United Nations Framework Convention on Climate Change to limit and reduce greenhouse gases (GHG) emissions



To achieve sustainable goals for economy, social, and environment

Translating international norms for business



a framework used by financial institutions to determine, assess and manage environmental and social risk in projects.



Sustainable Finance for resilience economies and environmental protection



To promote sustainable investment that incorporates social, environment, economic, and governance consideration

SET Initiatives to implement those norms

2014

- Joined UN SSE as the first exchange in ASEAN

2015

- Presented Sustainability Awards
- Developed Thailand Sustainability Investment (THSI), ESG Stock List

2017

- Launched SET Social Impact Platform

2018

- Issued THSI Health Check
- Launched SETTHSI Index

คู่มือการพัฒนารูปร่างเพื่อความยั่งยืน สำหรับบริษัทจดทะเบียน

CORPORATE SUSTAINABILITY Guide FOR LISTED COMPANIES

“Corporate Sustainability Guide for Listed Companies” (2020).



**We are now aligning:
“Corporate ESG in Practice &
Disclosure” with SDGs**



Multiple Frameworks/ Standards for Risk Analysis and ESG Practice & Disclosure



	FRAMEWORK	STANDARD
Global, Comprehensive ESG		
Global, Environmental Focus		
Integration Focused		
Climate & Integration Focused		

	FRAMEWORK	STANDARD

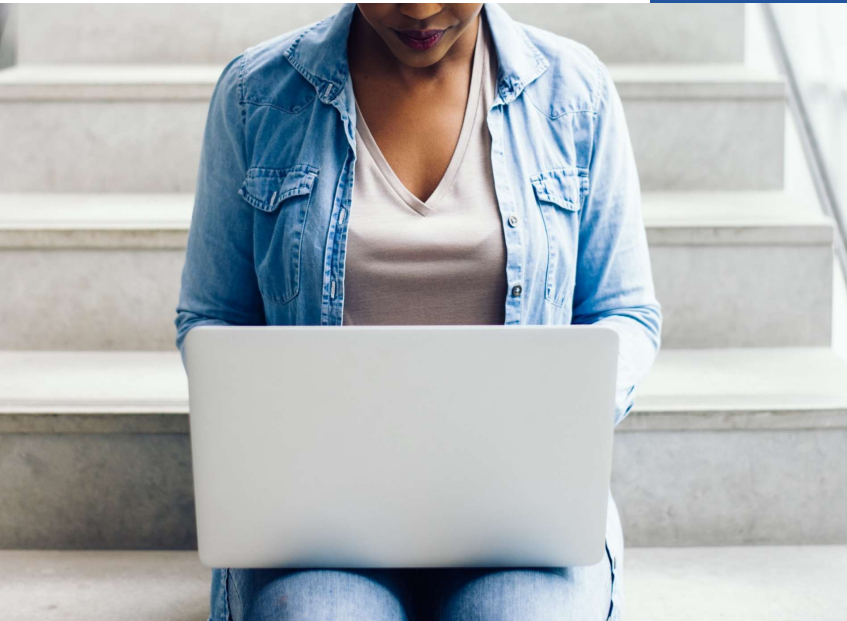
Global

US Focused

Sustainable Development Goals

17 Goals with Economic, Social, and Governance (ESG) and Environmental Impact





How to align all these different frameworks in one go?

The GRI Standards for Reporting

Three Universal Standards:

- **101: Foundation**
- **102: General Disclosure**
- **103: Management Approach**

34 Topic- Specific Standards:

- **200 : Economic**
- **300 : Environmental**
- **400 : Social**



International standards to report ESG performance & align them with SDGs

34 Topic Specific Standards



- 201 Economic Performance
- 202 Market Presence
- 203 Indirect Economic Impacts
- 204 Procurement Practices
- 205 Anti-corruption
- 206 Anti-competitive Behavior
- 207 Tax (v.2019)



- 301 Materials
- 302 Energy
- 303 Water & Effluents (v.2018)
- 304 Biodiversity
- 305 Emissions
- 306 Waste (v.2020)
- 307 Environmental Compliance
- 308 Supplier Environmental Assessment



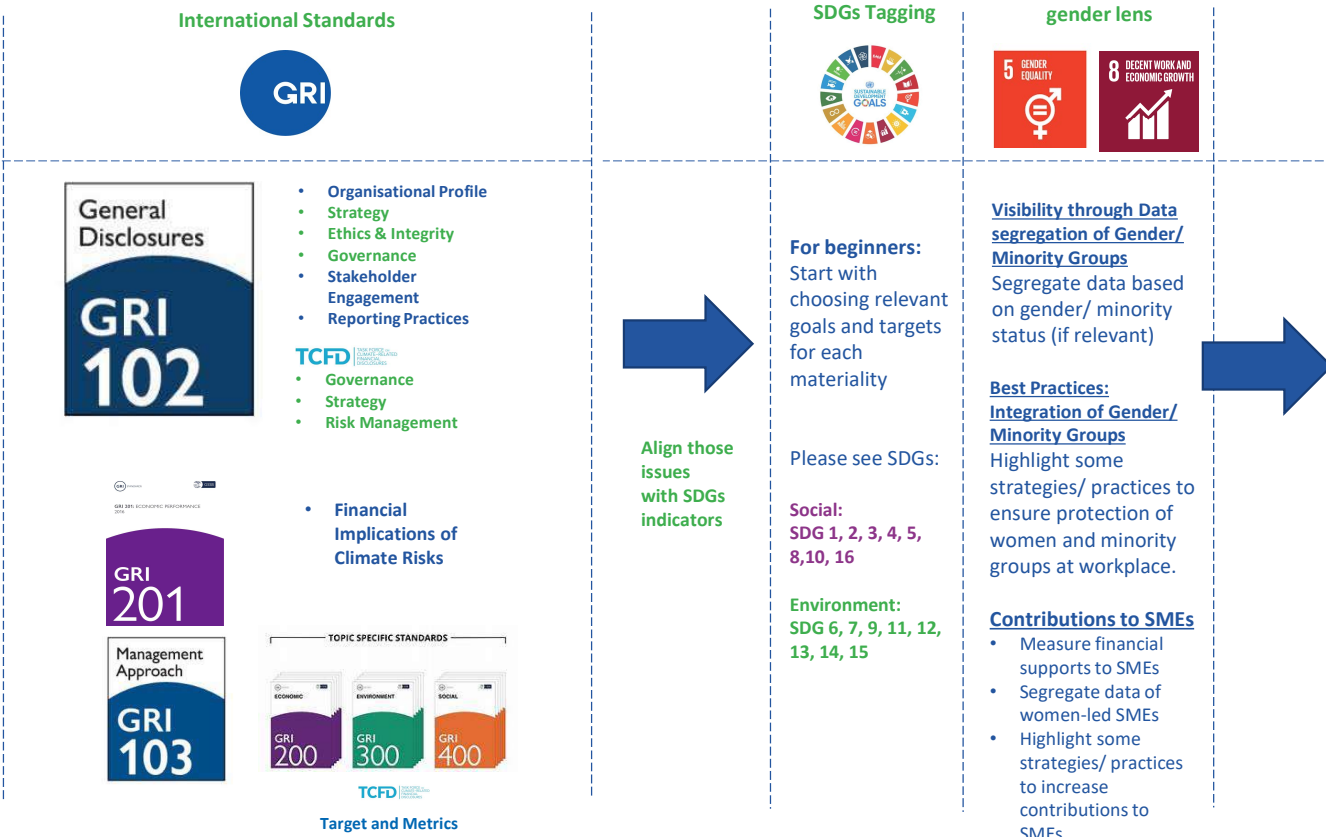
- | | |
|--|----------------------------------|
| 401 Employment | 410 Security Practices |
| 402 Labor/Management Relations | 411 Rights of Indigenous Peoples |
| 403 Occupational Health and Safety (v.2018) | 412 Human Rights Assessment |
| 404 Training and Education | 413 Local Communities |
| 405 Diversity and Equal Opportunity | 414 Supplier Social Assessment |
| 406 Non-discrimination | 415 Public Policy |
| 407 Freedom of Association and Collective Bargaining | 416 Customer Health and Safety |
| 408 Child Labor | 417 Marketing and Labeling |
| 409 Forced or Compulsory Labor | 418 Customer Privacy |
| | 419 Socioeconomic Compliance |

Sustainable Development/ SDGs



ESG & Sustainability Reporting

Pathways to alignment





Mapping Business Indicators And SDGs



Lany Harijanti
ASEAN Regional Program Manager

Ideas for starting up



<https://www.globalreporting.org/media/lbvnx15/mapping-sdgs-gri-update-march.pdf>



https://www.globalreporting.org/media/v5milwe/gri_ungc_business-reporting-on-sdgs_analysis-of-goals-and-targets.pdf

Linking the SDGs and the GRI Standards



SDG	Target	Available Business Disclosures	Unit	Sources
13 CLIMATE ACTION 	13.1	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ul style="list-style-type: none"> i. A description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. A description of the impact associated with the risk or opportunity; iii. The financial implications of the risk or opportunity before action is taken; iv. The methods used to manage the risk or opportunity; v. The costs of actions taken to manage the risk or opportunity. 	\$ currency	GRI Standard 201-2
	13.1	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	GRI Standard 302-1
	13.1	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	GRI Standard 302-1
	13.1	In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption 	Joules, watt-hours or multiples	GRI Standard 302-1
	13.1	In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold 	Joules, watt-hours or multiples	GRI Standard 302-1
	13.1	Total energy consumption within the organization, in joules or multiples.	Joules or multiples	GRI Standard 302-1
	13.1	Energy consumption outside of the organization, in joules or multiples.	Joules or multiples	GRI Standard 302-2
	13.1	Energy intensity ratio for the organization.	Joules or multiples per basic unit	GRI Standard 302-3
	13.1	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	Joules or multiples.	GRI Standard 302-4
	13.1	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Joules or multiples	GRI Standard 302-5

Business Reporting on the SDGs

Analysis of the goals and targets

Target 8.5

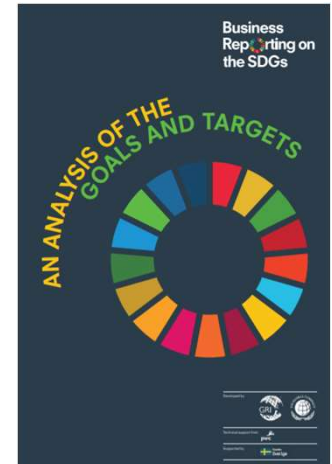
By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

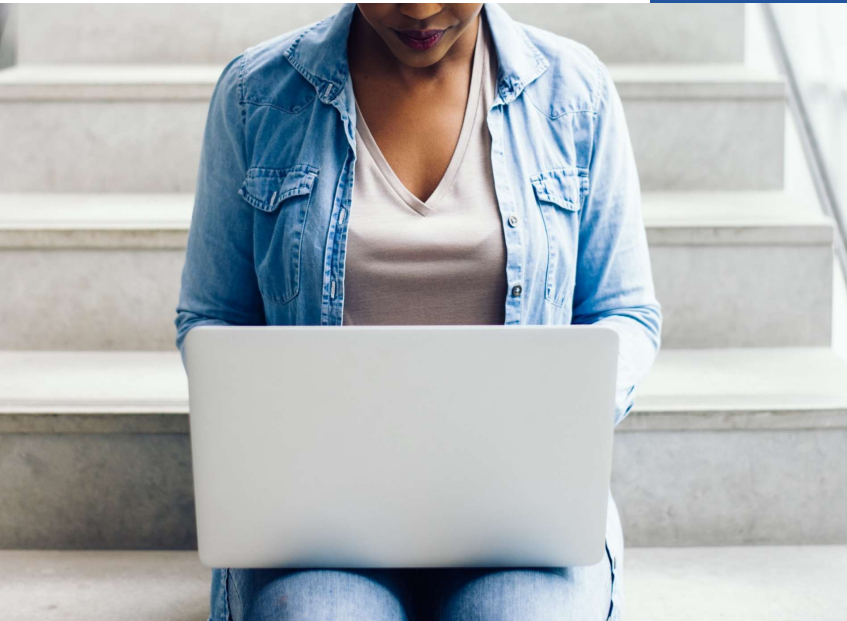
Possible relevant business actions to help achieve this target:

- Ensuring non-discrimination in recruitment, remuneration and working status. Assessing inequality impacts across business functions and the supply chain, and taking corrective action where needed to improve the gender balance amongst employees and executive management. Explore the possibility of engaging with suppliers to address concerns and to give them time and appropriate help to comply with supplier code of conducts. Establishing robust and accessible processes to prevent and prohibit discrimination, including gender specific criteria in due diligence process, and taking corrective action where incidences occur.

Disclosures 8.5²⁸

Business Theme	Available Business Disclosures	Units	Source
Employment and workforce	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
	Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	GRI Standard 405-1
	Percentage of senior management at significant locations of operation that are hired from the local community.	% of senior management	GRI Standard 202-2
	Total number of employees by employment contract (permanent and	Number of	GRI Standard 102-8





Alignment between Sustainability Reporting, SDGs Agenda and the GRI Standards

*Thailand: SEC's 56-1 One Report Requirement



How to use this deck

- Look at the SEC's 56-1 key requirements/ Thai Standard of Practice
- The GRI Standards are used to address those key Sustainability Issues
- Tag the relevant SDG goals for each key sustainability issues & GRI Standards

**Reporting examples can be used independently by companies as inspirations/references to identify and present the data*

Sustainability Policy and Target



HEART
LIVING RIGHT



HEALTH
LIVING WELL



Corporate Governance	100% of businesses within C.P. Group publicly disclose their corporate governance and sustainability performance through the Group's Report.
Human Rights and Labor Practices	100% of businesses within C.P. Group conduct human rights due diligence.
Leadership & Human Capital Development	All leaders and employees are provided with the training necessary to create business sustainability.
Education	4350,000 children, youths, and adults will be provided with access to education and necessary skills development by 2020.
Social Impacts	Improve employment prospects and quality of life for 100,000 farmers, small and medium-sized entrepreneurs (SMEs), and persons in vulnerable groups.
Health & Well-being	30% of new products will help promote health and well-being.
Stakeholder Engagement	100% of Business Groups in C.P. Group will develop a stakeholder engagement process.
Innovation	Increase value of products and process innovation by 50%, compared to the 2016 baseline.

Mention the key focus areas and measurable targets

Value Chain and Stakeholders

Charoen Pokphand Group Sustainability Report 2019

Introduction

C.P. Group Value Chain

C.P. Group Value Chain

Charoen Pokphand Group (C.P. Group) operates a diverse business across its 8 business lines, including Agro-Industry and Food Business, Retail and Distribution Business, Media and Telecommunications Business, E-Commerce and Digital Business, Property Development Business, Automotive and Industrial Products Business, Pharmaceuticals Business to Finance and Investment Business. C.P. Group has been integrating the strengths from each business group, in order to sustainably maximize the benefits and deliver the utmost value to the country, people, and then the company.



List your stakeholders that influence your corporate sustainability direction

Explain business lines and value chains of company



Economic Performance

Topic: Economic Performance (inc. Social & Community Development & Support for Local Supplier)

How to Report



- Economic Performance: **GRI 201-1**
- Indirect Economic Impacts: **GRI 203-1**
- Procurement Practices: **GRI 204-1**

How to Align with SDGs Indicators



Indicator 8.1 : Annual growth rate of real GDP per capita

Indicator 9.3.1: Proportion of small-scale industries in total industry value added

Alignment between GRI & TCFD:

The processes used by the company to identify, assess, and manage climate-related risks affecting economic performance and how sustainable finance reduces the environmental risks or protect environment.

.....and how local suppliers are assessed or selected for their environmental performance



Economic Performance (GRI 201-1)

- Distribution of economic values for stakeholders (i.e. CSR, employees, government)





GRI 201: Economic Performance

Financial Capital

GRI	Required Data	Unit	Data Collection Period			
			2016	2017	2018	2019
201-1	Direct Economic Value Generated					
	Sale Revenue	Million Baht	352,185	436,745	515,449	409,688
	Revenues from sale of goods and rendering of services	Million Baht	355,524	439,921	518,655	412,810
	Net sales plus revenues from financial investments and sales of assets ¹	Million Baht	356,377	440,866	520,232	413,811
	Economic Value Distributed					
	Employee wages ² and benefits ³	Million Baht	12,213	13,744	14,595	16,846
	Operating cost ⁴	Million Baht	324,651	396,468	480,881	407,088
	Payments to government ⁵ : Gross taxes	Million Baht	3,025	4,169	2,986	649
	Payments to providers of capital ⁶ : Dividends paid	Million Baht	11,123	16,501	19,739	16,336
Community investments	Million Baht	48	259	164	179	
Economic value retained	Million Baht	5,317	9,725	1,867	-27,287	
204-1	Proportion of spending on local suppliers in Thailand	%	71.85	75.00	54.00	80.00

Reference: PTT Global Chemical Sustainability Report 2019

SDGs Tagging



8. GC has been promoting sustainable economic growth and inclusive business for society and other enterprises through the development-oriented policies, job creation projects, career development projects, upskill and reskill projects and knowledge enhancement projects.



1. GC has been contributing to eradicate poverty in all forms through conducting Social Enterprise (SE) and Creating Shared Value (CSV) projects, and providing fair compensations and economic resources to enterprise's workers.

Disclosure 201-1

Direct economic value generated and distributed

Reporting requirements

The reporting organization shall report the following information:

- a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:
 - i. Direct economic value generated: revenues;
 - ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
 - iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.
- b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

GRI

Disclosure 201-1



Potential Action Plan:

- Increase on corporate spending on particular expenses that have social-environment impact (i.e. procurement, CSR, environmental cost).

8 DECENT WORK AND
ECONOMIC GROWTH





Local Procurement (GRI 204)

- Proportion of Local Suppliers vs non-local



Topic: Support to Local Supplier/ Procurement



How to Report



- Procurement Practices: **GRI 204-1**
- Supplier Environmental Assessment: **GRI 308**

How to Align with SDGs Indicators



Indicator 9.3.1 :
Proportion of small-scale industries in total industry value added

Alignment between GRI & TCFD:

The processes used by the company to identify, assess, and manage climate-related risks affecting economic performance and how local suppliers are assessed or selected for their environmental performance



GRI 204: Procurement Practices

Jumlah Pemasok Lokal, Nasional, dan Internasional [204-1]

Total Local, National and International Supplier [204-1]

Unit/Unit Bisnis	(Perusahaan) Product Supplier (Company)			Pemasok Jasa (Perusahaan) Service Supplier (Company)		
	Pemasok Lokal Local Supplier	Pemasok Nasional National Supplier	Pemasok Internasional International Supplier	Pemasok Lokal Local Supplier	Pemasok Nasional National Supplier	Internasional International Supplier
UBP Nikel Sulawesi Tenggara Southeast Sulawesi Nickel Mining Business Unit	82	151	9	61	112	1
UBP Nikel Maluku Utara North Maluku Nickel Mining Business Unit	24	81	1	24	65	0
UBP Emas Gold Mining Business Unit	57	196	10	62	148	0
UBPP Logam Mulia Precious Metals Processing and Refinery Business Unit	0	138	6	0	172	2
Unit Geomin & Technology Development Unit Geomin & Technology Development	0	113	3	0	197	0
UBP Bauxit Bauxite Mining Business Unit	31	73	0	37	69	0
Kantor Pusat Head Office	0	137	0	0	208	3
Total	194	889	29	184	971	6

SDGs Tagging



GRI 204

Disclosure 204-1

Proportion of spending on local suppliers

Reporting requirements

The reporting organization shall report the following information:

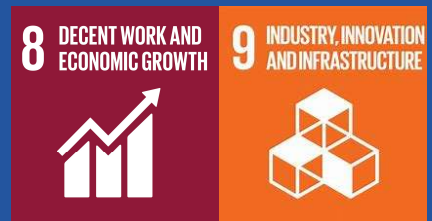
- Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).
- The organization's geographical definition of 'local'.
- The definition used for 'significant locations of operation'.

Disclosure 204-1



Potential Action Plan:

- Increase on proportion of spending on/ recruitment of local suppliers in the supply chain.
- In Indonesia, local products means having > 25% of local ingredients



Topic: Impact on Local Communities (Community Development)



How to Report



- **Direct Economic Impacts**
GRI 203-1 and 203-2
- **Local Communities**
GRI 413-1 & 413-2
- Market Presence
GRI 202-1 and 202-2
- Procurement Practices
GRI 204-1



How to align with SDGs indicators

Depending on the activities of the company and how they can be aligned with the SDGs indicators.

For service provision for the poor:

Indicator 1.4.1: Proportion of population living in households with **access to basic services**

For CSR related to water provision:

Indicator 6.1.1: Proportion of population using safely managed drinking water services

For CSR related to electricity provision:

Indicator 7.1.1 Proportion of population with access to electricity

For CSR related to education:

Indicator 4.3.1: Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex

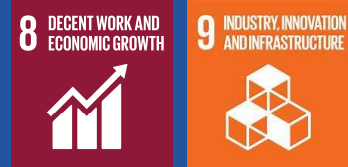


Indirect Economic Impacts (GRI 203)

- Direct or in-kind investment of infrastructures/ supports for community

Local Communities (GRI 413)

- Operations with local community engagement, impact assessments, and development programs
- Operations with significant actual and potential negative impacts on local communities





GRI 203: Indirect Economic Impacts

Disclosure 203-1

Infrastructure investments and services supported

Reporting requirements

The reporting organization shall report the following information:

- a. Extent of development of significant infrastructure investments and services supported.
- b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.
- c. Whether these investments and services are commercial, in-kind, or pro bono engagements.

GRI

Disclosure 203-1

SDGs Tagging

Our Khung BangKachao Project

GC implements this project to develop the integrated waste management system starting from the waste collecting points to the recycling / disposal process, elevate the quality of life in Khung BangKachao and help the area to grow strongly and become a sustainable eco-friendly community. This project applied the principles of circular economy to reduce waste in the area and add value of plastic waste. This project uses innovation and technology to transform plastic waste into quality recycled polyester threads which is later processed into high quality products such as monk robes and masks for monks. This project also provides the skill related to plastic waste value creation to the local community contributing to local employment and raises awareness in waste sorting from a household level, reduces the amount of waste flowing into the oceans and resource utilization and supports circular economy in Khung BangKachao area.



12 RESPONSIBLE CONSUMPTION AND PRODUCTION

14 LIFE BELOW WATER

8 DECENT WORK AND ECONOMIC GROWTH

Summary of CSR Projects and Activities	2019	2020
Number of CSR activities and projects	414 Projects	117 Projects
Number of provinces that GC was implemented CSR projects and activities	36 Provinces	32 Provinces
Number of communities which have been developed by CSR projects and activities	88 Communities	88 Communities

Reference: [CSR Priorities](#) | [PTT Global Chemical \(pttgcgroup.com\)](#)

Type of Social Investment and Donation	2019 (million THB)	2020 (million THB)
Cash Contributions	193.51	113.29
In-Kind Giving: Product of Service Donations or similar	26.82	45.43
Management Overheads	51.82	48.23
Employee volunteering time during paid working hours	10.80	8.8

Disclosure 413-2

Operations with significant actual and potential negative impacts on local communities

Reporting requirements

The reporting organization shall report the following information:

- a. Operations with significant actual and potential negative impacts on local communities, including:
 - i. the location of the operations;
 - ii. the significant actual and potential negative impacts of operations.

Disclosure 413-2



Potential Action Plan:

- Create a program that invest in the public infrastructure that has social-environment impact (i.e. CSR, waste management or other environmental cost).





Social Performance

Topic: Fair Treatment in Employment

(Gender Equality & Child Protection)



How to Report



Equal Opportunity

- **Market Presence:**
GRI 202-1
GRI 202-2
- **Employment:**
GRI 401-1
GRI 401-2
GRI 401-3
- **Diversity & Equal Opportunity:**
GRI 405-1
GRI 405-2

Human Rights:

- **Non-Discrimination:**
GRI 406-1
- **Child Labor:**
GRI 408-1
- **Forced Labor:**
GRI 409-1

How to Align with [SDGs Indicators](#)



- Indicator 5.1.1 : Whether or not **legal frameworks** are in place to promote, enforce and monitor **equality and non-discrimination** on the basis of sex
- Indicator 5.5.2 : **Proportion of women in managerial level**
- Indicator 5.5.2a : **Proportion of men in managerial level**



- Indicator 8.5.1: **Average hourly earnings** of employees, by sex, age, occupation and persons with disabilities
- Indicator 8.5.2 : **Unemployment Rate** by sex and age
- Indicator 8.7.1 : **Proportion and number of children aged 5–17 years, engaged in child labour**, by sex and age
- Indicator 8.6.1 : **Proportion of youth (aged 15-24 years) not in education, employment or training**



- Indicator 16.b.1: **Proportion of population reporting having personally felt discriminated against or harassed** in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law



Market Presence (GRI 202)

- Ratio of entry-level wages vs minimum wage
- Proportion of senior management from local communities



GRI GRI 202: Market Presence

GRI 202-1 Economic: Market Presence

Ratios of standard entry level wage by gender compared to local minimum wage

Singapore ¹	
Male	N.A.
Female	N.A.
China	
Male	1.4
Female	1.5
India	
Male	1.6
Female	2.7

¹ Singapore does not have a minimum wage

Local minimum wage is not differentiated by gender. Starting salaries of our contract employees are reviewed annually to ensure they are above the local minimum wage.

GRI 202-2 Economic: Market Presence

Proportion of senior management hired from the local community

Proportion of senior management¹ hired from local² community at significant locations of operation³

Location	%
Singapore	89.0%
China	72.0%
India	78.0%

¹ Senior management is defined as employees in the management committee and / or specific employees who hold the highest responsibility in the operation

² Local is defined by citizens and permanent residents of the said country

³ Significant locations of operation is defined by total assets, which determine volume of human resource activities

SDGs Tagging



GRI 202

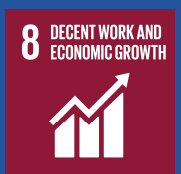
GRI 202: Market Presence	5
1. Management approach disclosures	5
2. Topic-specific disclosures	6
Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6
Disclosure 202-2 Proportion of senior management hired from the local community	8

Reference: SEMBCORP INDUSTRIES ESG REVIEW 2017



Employment (GRI 401)

- Representation & Turn Over of Employees
- Remuneration for permanent employees
- Parental Leave

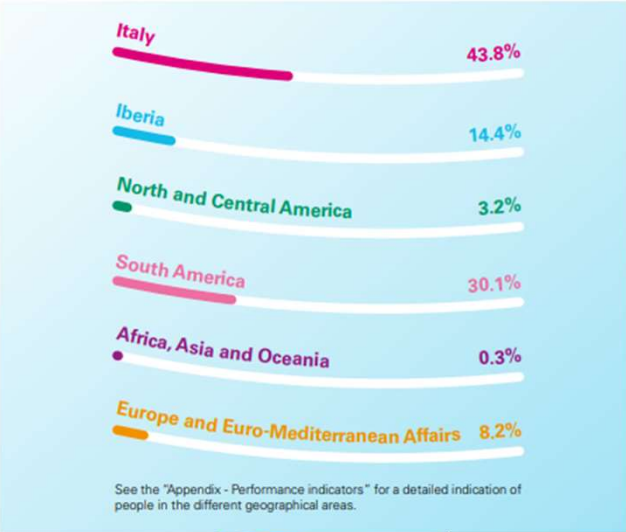




GRI 401: Employment

Enel people in the world

As of December 31, 2018 the Enel Group employed **69,272 people**, of whom around 44% were in companies based in Italy. A comparison of year start and end figures shows an increase of around 6,400 people, mainly due to acquisitions in Brazil, Italy and Spain. 23% of new recruits, equal to 3,414 in total, relate to Italy, while the remaining figure of 77% relates to other countries.



New hires and turn over of employees (based on gender)

SDGs Tagging



5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

	Italy	Spain	Romania	Russia	North America	Central America	South America	Africa, Asia, Oceania
Flexible schedule	✓	✓	●	✓	●	✓	✓	●
Seasonal schedule or short week	●	✓	●	●	●	●	●	●
Part time	✓	✓	●	✓	✓	●	●	●
Telecommuting	✓	●	●	●	✓	✓	✓	●
Smart working	✓	✓	✓	✓	●	✓	✓	✓
Hours bank	✓	✓	●	●	●	●	✓	●

Benefits (incl. remuneration)

GRI 401

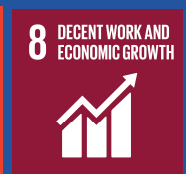
GRI 401: Employment	5
1. Management approach disclosures	5
2. Topic-specific disclosures	7
Disclosure 401-1 New employee hires and employee turnover	7
Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	8
Disclosure 401-3 Parental leave	9

Reference: ENEL Sustainability Report 2018



Diversity & Equal Opportunity (GRI 405)

- Diversity of governance bodies & employees
- Ratio salary between men and women





GRI 405: Diversity and Equal Opportunity



Share of female employees in management positions and in the entire workforce¹

→ G4.19

in %



¹ The share of female employees at BMW AG is 16.3% of the total workforce and 15.8% in management positions. The share of women on the Supervisory Board is 35.0% and 14.3% on the Board of Management.

→ GRI 405-1

Ratio of Male vs Female employees

Ratio of employees based on gender, age, and functions

BMW AG employees according to age group, divided into functions and gender¹

→ G4.20

in %	< 30 years old	30–50 years old	> 50 years old
2017 total	12.0	59.7	28.3
2018 total	11.7	59.2	29.1
2019 total	11.1	59.1	29.8
direct ²	15.2	52.3	32.6
indirect ³	8.6	63.3	28.1
male	10.0	58.5	31.5
female	17.2	62.1	20.7

¹ Figures refer to employees with permanent contracts.

² Clock-controlled and production employees.

³ All employees without clock control.

→ GRI 405-1

SDGs Tagging



GRI 405

GRI 405: Diversity and Equal Opportunity

- 1. Management approach disclosures 5
- 2. Topic-specific disclosures 6
 - Disclosure 405-1 Diversity of governance bodies and employees 6
 - Disclosure 405-2 Ratio of basic salary and remuneration of women to men 7

Reference: BMW Sustainable Value Report 2019



Child Labor (GRI 408)

- Risk of child labor identified in the operations

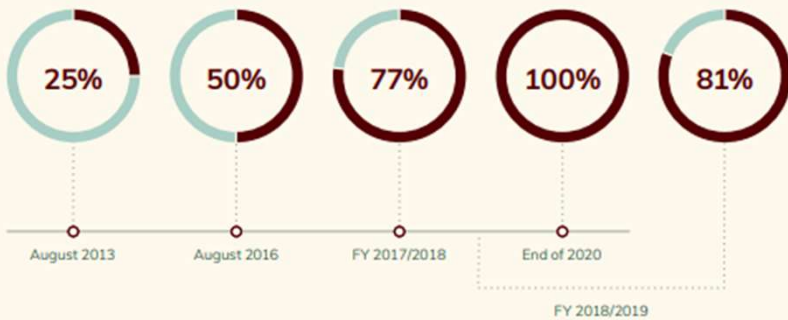




GRI 408: Child Labor

Traceability certification of supply chain

Cocoa certification roadmap



Ferrero's direct interventions to tackle child labour began with educating farmers and their communities. The Child Labour Monitoring and Remediation Systems (CLMRS) involves field officers and community agents who monitor cocoa farmer households in West Africa to identify children at-risk of child labour.

When cases of child labour are found, they are reported to the responsible authorities and a solution for the child is developed together with the parents.

Our aim is that 100% of our cocoa supply chain will be covered by the CLMRS or an equivalent system. In FY 18/19, 44% of farmer groups were covered by the Ferrero Child Labour Monitoring and Remediation Systems, including more than 50,000 households.

Monitoring systems to prevent child labour

We source sustainably certified cocoa beans mainly via the following certification standards: UTZ Certified, Rainforest Alliance Certified™, Fairtrade® and Fairtrade USA.



UTZ Certified
The UTZ programme enhances farmers' knowledge of good agricultural practices, improves working conditions and helps them in caring about their children and the environment.



Rainforest Alliance Certified
Rainforest Alliance Certified farms support a healthy environment, promote the well-being of workers and their communities and ensure efficient farming methods.



Fairtrade (total volumes including US)
The Fairtrade Cocoa Programme enables small-scale farmers to benefit by selling more of their cocoa as Fairtrade to secure a price and achieve a sustainable income.

Sustainability certification (inc. anti-child labour)

SDGs Tagging



5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

GRI 408-1

Disclosure 408-1

Operations and suppliers at significant risk for incidents of child labor

Reporting requirements

- The reporting organization shall report the following information:
- a. Operations and suppliers considered to have significant risk for incidents of:
 - i. child labor;
 - ii. young workers exposed to hazardous work.
 - b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:
 - i. type of operation (such as manufacturing plant) and supplier;
 - ii. countries or geographic areas with operations and suppliers considered at risk.
 - c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.

Disclosure 408-1



Potential Action Plan:

- Internal policy on child labor
- Supplier assessments on risk of child labor
- Suppliers' commitment on anti-child labor
- Monitoring system of supply chain



Topic: Decent and Safe Work Environment



How to Report



- **Occupational Health & Safety**
GRI 403-1 to 403-10

How to align with SDGs indicators



Indicator 8.8.1: Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status

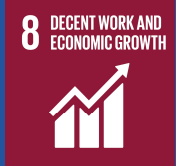


Indicator 3.6.1 Death rate due to road traffic injuries
Indicator 3.9.3 Mortality rate attributed to unintentional poisoning



Decent & Safe Work Environment (GRI 403)

- Facility and systems to support workplace health and safety
- Data on workplace injuries and accident





GRI 403: Occupational Health & Safety

Number of injuries and accidents

Jumlah dan Tingkat Kecelakaan Kerja di Tahun 2020
Number and Rate of Accidents in 2020

	Jumlah Kasus Total Cases	Tingkat** Rate
Fatalitas Fatality	0	0,0
Kecelakaan kerja dengan konsekuensi tinggi High-consequence work-related injury*	13	1,6
Kecelakaan kerja yang tercatat Recordable work-related injury	48	5,9

* "Kecelakaan kerja dengan konsekuensi tinggi" adalah kecelakaan kerja yang menyebabkan pekerja tidak dapat, atau diduga tidak dapat pulih sepenuhnya ke status kesehatan sebelum terjadinya kecelakaan kerja dalam waktu 6 bulan. Data ini tidak mencakup data kejadian fatalitas.
High-consequence work incident* is an occupational incident which causes worker to be unable, or suspected to be unable to fully recover to his health status prior to such occupational incident within 6 months. This data does not include fatality data.

** Tingkat kecelakaan didapatkan berdasarkan perhitungan jumlah kasus dikali dengan 1.000.000 jam kerja dan dibagi dengan jumlah jam kerja orang selama pertahun
Incidence rate is calculated based on calculation of the number of cases multiplied by 1,000,000 work hours and divided by the number of work hours per year.

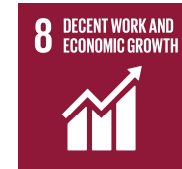
Facility, Mechanism, and Policy

In 2020, we made various adjustments in carrying out work activities. To prevent the spread of Covid-19, all employees were required to comply with health protocols so that production and operations could continue without neglecting employee health and safety.

Each business unit carried out preventive measures, such as:

- Preparing physical infrastructure in the work environment so that employees remain distant in carrying out their activities (work place, prayer room, toilet, canteen, attendance machine).
- Providing Sido Muncul's vitamins and supplements products (Vit C, Tolak Angin Cair and JSH capsules) to employees regularly.
- Disseminating health protocols through posters, internal web magazine "Guyub Rukun" and during online and offline training sessions.
- Monitoring employee health physically (through the Company' Polyclinic) or online (filling in Google form, timestamp).

SDGs Tagging



GRI 403

GRI 403: Occupational Health and Safety

GRI 403: Occupational Health and Safety	5
Scope of 'workers' in this Standard	6
1. Management approach disclosures	8
Disclosure 403-1 Occupational health and safety management system	9
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	10
Disclosure 403-3 Occupational health services	11
Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	12
Disclosure 403-5 Worker training on occupational health and safety	13
Disclosure 403-6 Promotion of worker health	14
Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	16
2. Topic-specific disclosures	17
Disclosure 403-8 Workers covered by an occupational health and safety management system	17
Disclosure 403-9 Work-related injuries	19
Disclosure 403-10 Work-related ill health	23

Reference: Sidomuncul Sustainability Report 2020



Potential Action Plan:

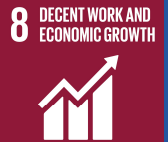
- Increase and strengthen occupational health system and supporting facility
- More robust data recording of injury and accident cases





Training and Education (GRI 404)

- Average number of training hours per employee
- List of training programs for employees
- Regular performance review



Topic: Training and Education for Employees



How to Report



- **Training & Education:**
GRI 404-1
GRI 404-2

How to align with SDGs indicators



Indicator 4.3.1: Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex

GRI GRI 404: Training & Education

Total training hours and average hours per employee



List of training for employees

	2019	2018	2017
Program Pelatihan Training Programme			
		Peserta Participants	
Sertifikasi Certification	83	5	35
Soft Competency	1.717	2.002	990
Technical Competency	13.819	15.506	28.149
Professional Skill	745	1.306	-

Reference: Unilever Sustainability Report 2019

GRI 404

GRI 404: Training and Education

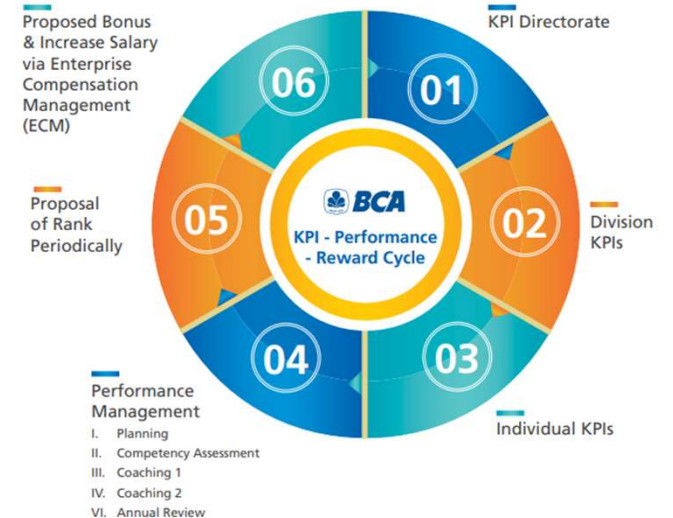
1. Management approach disclosures	5
2. Topic-specific disclosures	6
Disclosure 404-1 Average hours of training per year per employee	6
Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	8
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	9

SDGs Tagging



Employee Performance Appraisal [404-3]

All employees (100%) undertake an evaluation and performance appraisal. Performance appraisals use the Performance Appraisal and Performance Management form. The performance appraisal results are used to adjust remunerations, bonuses, career path or promotions.



Total Performance Review
 Reference: BCA Sustainability Report 2020



Potential Action Plan:

- Increase number of hours for male and female employees
- Add more strategic training relevant to employee competencies and future business strategies
- To show impact: 100% employees covered by performance review.

Topic: Community Complaint Mechanism & Responsibility to Customers

How to Report



- Marketing & Labeling
GRI 417-2 & 417-3
- Customer Privacy
GRI 418-1
- Socio-Economic Compliance
GRI 419-1
- Indigenous Community Rights
GRI 411-1

How to align with SDGs indicators



Indicator 16.3.3: Proportion of the population who have experienced a dispute in the past two years and who accessed a formal or informal dispute resolution mechanism, by type of mechanism



Responsibility to Community and Customers (GRI 411 and GRI 417)

- Number and types of grievance from indigenous groups
- Penalty or Fines regarding to product's label and marketing/communication strategy





GRI 411: Rights of Indigenous Groups
GRI 417: Marketing & Labeling

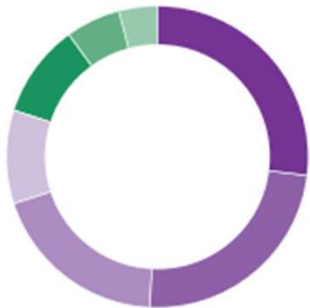
SDGs Tagging



Number of Community Complaints

Product recall and incident of non-compliance with marketing regulations

Community complaints in 2019



- Damage to property/crops 27%
- Job opportunities 24%
- Nuisance (odour, noise and dust) 19%
- Community investment 10%
- Security arrangements 10%
- Other 6%
- Flaring 4%
- Discharges to water 0%

417-2
Incidents of non-compliance concerning product and service information and labeling

There were no events or penalties to report as significant fines or non-monetary sanctions for non-compliance with laws and regulations in 2019.
 There were 12 significant product recalls or incidents of non-compliance in 2019. 2 of the recalls were due to product being labeled incorrectly.

16 Reference: Nestle SR2019

GRI 411: Rights of Indigenous Peoples

1. Management approach disclosures
2. Topic-specific disclosures
 Disclosure 411-1 Incidents of violations involving rights of indigenous peoples

GRI 417: Marketing and Labeling

1. Management approach disclosures
2. Topic-specific disclosures
 Disclosure 417-1 Requirements for product and service information and labeling
 Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling
 Disclosure 417-3 Incidents of non-compliance concerning marketing communications

Reference: British Petroleum Sustainability Report 2019



Potential Action Plan:

- Robust recording of incidents and complaints from stakeholders (i.e. indigenous groups, consumers, etc)
- Monitoring of the status of the cases intended for resolution.



Topic: Responsibility to Customer Health & Safety



How to Report



- **Marketing & Labeling**
GRI 417-2& 417-3
- **Socio-Economic Compliance**
GRI 419-1

How to align with SDGs indicators



For formal complains/disputes:
Indicator 16.3.3: Proportion of the population who have experienced a dispute in the past two years and who accessed a formal or informal dispute resolution mechanism, by type of mechanism



Customer Health & Safety (GRI 416)

- Assessment and procedure to ensure product safety
- Incidents of non-compliance with safety regulations



GRI 416: Customer Health and Safety

Assessment and Procedure to ensure product safety

Each product has gone through strict Quality Control (QC) procedures according to Good Traditional Medicines Manufacturing Practices (CPOTB) standard. QC tests include heavy metal, pesticide, aflatoxin, fertilizer and Polymerase Chain Reaction (PCR) to detect swine genetics, examination of active substances, microbiology and chemical physics. Our analytical laboratory is certified ISO 17025, which is the main standard of competency requirements for testing laboratories. [416-1]

Implementation of ISO 22000 and HACCP food safety system standards strengthens our efforts to ensure that our products are safe for consumption. ISO 22000 standard provides guidelines to help identify and control hazards associated with food safety while HACCP focuses on analysis of contamination hazards (physical, chemical and biological) that may occur at every stage of the process from receiving raw materials to sending finished products. Since 2016, Sido Muncul has been conducting annual food safety audit based on the global ISO 22000:2005 and HACCP standards for our factory in Semarang. The audit is carried out by an accredited independent certification body.

Reference: Sido Muncul Sustainability Report 2019

Mention:

1. Certification
2. SOP
3. Audit body

in ensuring product safety & quality



SDGs Tagging



GRI 416: Customer Health and Safety

1. Management approach disclosures
2. Topic-specific disclosures

Disclosure 416-1 Assessment of the health and safety impacts of product and service categories

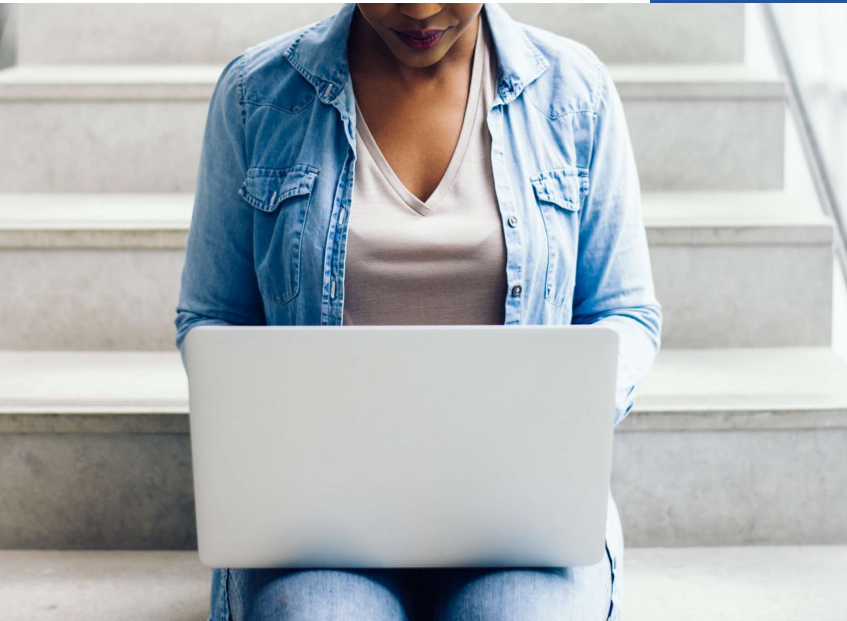
Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services



Potential Action Plan:

- Developing systems (i.e. certification, SOP, or auditing) for product safety
- Incidents of customer complaints for product quality & safety
- Solution taken by company





Governance Performance

**Report them
using GRI
(102-18 – 102-39)**

- 1. Governance structure**
- 2. Code of conduct**
- 3. Board and committee responsibilities**
- 4. Board and executive profiles board and executive remuneration and compensation**
- 5. Past performance of board members,**
- 6. Anti-corruption and whistleblowing.**

Topic: Good Corporate Governance in Anti-Corruption



How to Report



- Anti Corruption: 205 (all)

How to align with SDGs indicators



Indicator 16.5.2. Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months



Anti- Corruption (GRI 205)

- Communications of anti-corruption procedure
- Incidents of corruption and actions taken





GRI 205: Anti-Corruption

Number of employees exposed to anti-corruption training or procedures

Anti-bribery and corruption

We operate in parts of the world where bribery and corruption present a high risk, so it's important that we make our position regarding both absolutely clear to our employees, contractors, suppliers and others in any way connected to our business.

Our code of conduct explicitly prohibits engaging in bribery or corruption in any form. Our group-wide anti-bribery and corruption policy and procedures include measures and guidance to assess risks, understand relevant laws and report concerns. They apply to all BP-operated businesses. Appropriate training is focused on the needs of employees in locations or roles assessed to be at a higher risk of bribery and corruption. In 2019 around 11,000 (2018 10,957) employees completed anti-bribery and corruption training.

~11,000

employees completed anti-bribery and corruption training in 2019

We have zero tolerance for retaliation against anyone who seeks advice, raises a concern, reports misconduct or participates in an investigation. The consequences for misconduct, code breaches or violations of our values and behaviours range from coaching to dismissal. In 2019 there were over 100 separations^h for non-conformance with our code of conduct or unethical behaviour. This total excludes dismissals of staff employed at our retail service stations.

Total number of concerns and enquiries raised



Concerns and enquiries raised through all reporting channels in 2019 (by code of conduct chapter)



Operating safely, responsibly and reliably	243
Governments and communities	75
Our people	865
Our assets and financial integrity	393
Our business partners	204
Other matters	69

Corruptions or conduct violation cases and actions taken

GRI 205: Anti-corruption

1. Management approach disclosures
2. Topic-specific disclosures

Disclosure 205-1 Operations assessed for risks related to corruption

Disclosure 205-2 Communication and training about anti-corruption policies and procedures

Disclosure 205-3 Confirmed incidents of corruption and actions taken



SDGs Tagging





Potential Action Plan:

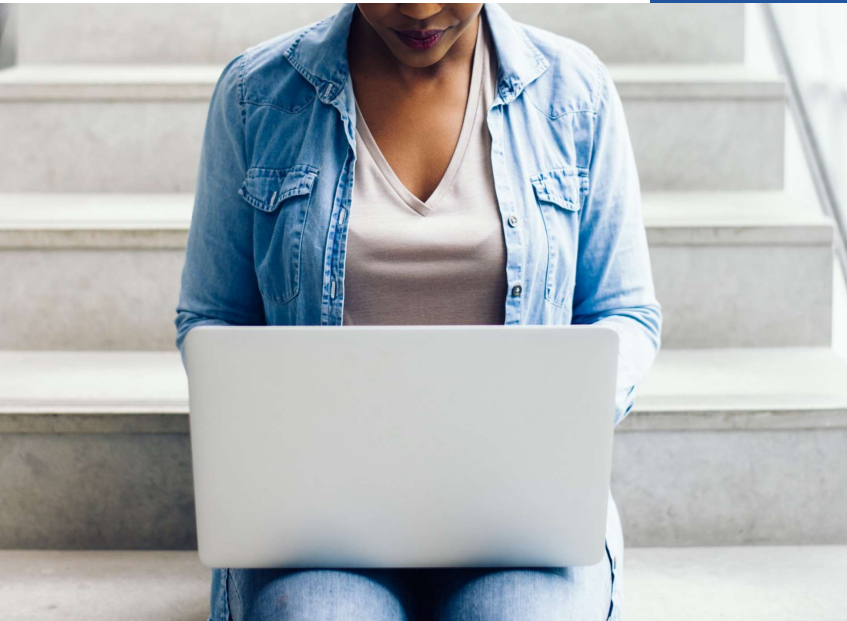
- Increasing exposure of anti-corruption policy to employees
- Establishing monitoring/ whistleblowing system to identify and measure and mitigate corruption risk along the value chain
- Recording corruption cases and reporting how far the companies tackle it seriously

16 PEACE, JUSTICE
AND STRONG
INSTITUTIONS





Gender Lens



How to integrate gender lens into our economic and social aspects

Gender Equality

&

Financial Inclusion for SMEs

Visibility

Data segregation of Gender/ Minority Groups

Segregate data based on gender/ minority status (if relevant)

Segregate vendors/ supplier data based on their business sizes (SMEs) and women-owned businesses

Good Practices

Integration of Gender/ Minority Groups

Highlight some strategies/ practices to ensure protection of women and minority groups at workplace.

Contributions to SMEs

1. Measure financial supports to SMEs
2. Segregate data of women-led SMEs
3. Highlight some strategies/ practices to increase contributions to SMEs

Visibility : Data Segregation

BP employees by gender in 2019

○ Female ○ Male



References: British Petroleum Sustainability Report 2019

Best Practices : Specific Actions Taken to Support Diversity

TALENT MANAGEMENT PROCESS	PROBLEM	QUESTION TO ASK	WHAT TO DO
Attracting candidates	You lack women candidates relative to your expectations or industry norms.	Are aspects of your recruitment turning away qualified women?	<ul style="list-style-type: none"> Seek candidates outside managers' individual networks, which may be homogeneous. Assess the language used to describe jobs and your company.
Hiring employees	Women candidates do not make it to the offer stage at the same rate that men do.	Are aspects of your hiring process eliminating women whose qualifications and potential meet or exceed those of male candidates?	<ul style="list-style-type: none"> Educate managers about gender bias and how it might influence hiring decisions. Anonymize résumés. Diversify interview panels. Select finalists and evaluate them against defined criteria, rather than hiring on a rolling basis.
Integrating employees	Women seem to be marginalized by their teams and departments.	Are new hires forming the relationships that enable them to contribute optimally and thrive professionally?	<ul style="list-style-type: none"> Create opportunities for employees to work toward shared goals with people who are different from them. Discourage exclusionary social activities, and make sure women are not treated as outliers or extraneous team members.
Developing employees	Women are not building their skills and experience as fast as male peers are.	Do employees have access to training, coaching, stretch assignments, and other components of development, irrespective of gender?	<ul style="list-style-type: none"> Assess how developmental opportunities are awarded, and implement objective criteria for allocating them. Increase women's access to mentors and sponsors.
Assessing performance	Women's performance ratings are lower than those of male peers or lower than expected given hiring assumptions.	Does gender bias affect your evaluation processes and decisions?	<ul style="list-style-type: none"> Educate managers about gender bias and how it might influence the feedback and performance ratings they give employees. Assess the criteria used to rate performance, and eliminate ambiguous, vague, and malleable standards.
Managing compensation and promotion	Women receive lower compensation than male peers or are promoted at lower rates.	Does gender bias influence your processes for determining compensation and making promotion decisions?	<ul style="list-style-type: none"> Establish clear, transparent parameters for salary offers and increases. Regularly review the outcomes of promotion and compensation processes by gender.
Retaining good performers	Women are leaving your company at higher rates than men or sooner than expected.	Do women believe they can advance at your company, and are they rewarded for strong performance?	<ul style="list-style-type: none"> Combat the stigma attached to flexible work arrangements by focusing on measurable aspects of performance. Don't turn a blind eye to harassers. Regularly track attrition and retention by gender.

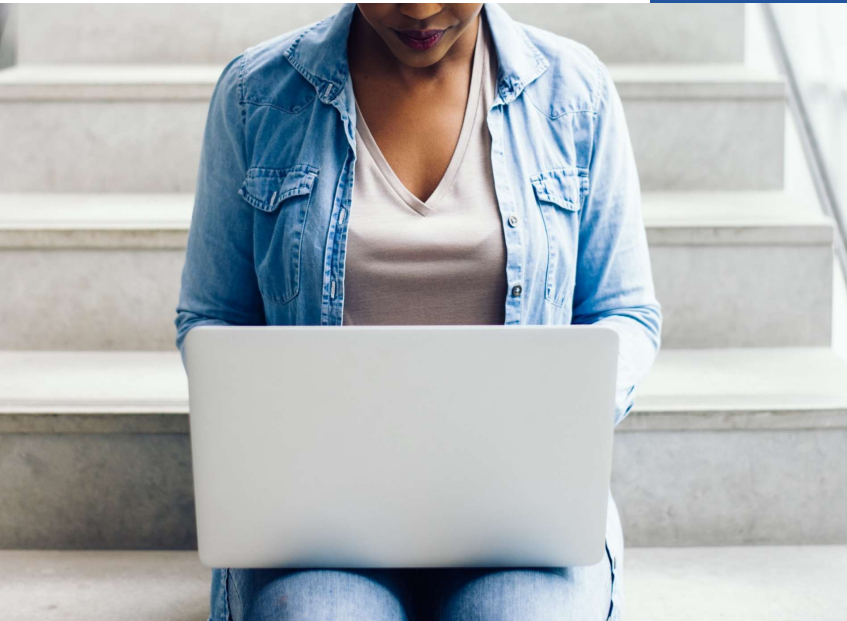


Write your actions in each step to increase and ensure diversity at the workplace

References: Collen Ammerman and Boris Groysberg, How to close the gender gap, Harvard Business Review (May- June 2021)



Reporting Environmental Performance & SDG Action Plan



Environmental Performance

Generally, Environmental Performance is all about....

- Environmental Cost
- Water and energy efficiency
- Emissions reduction
- Less waste / zero waste
- Conservation of biodiversity



- **GRI** is used to report the data/ performance
- **SDGs** is used to align the data and SDG goal for each environmental aspect
- **TCFD** is used to report the risk, governance, strategy, and target or metrics for each environmental aspects

THANK YOU



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