GRI STANDARDS

GRI Standards Glossary

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Glossary

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

Examples: allocating customers, suppliers, geographic areas, and product lines; coordinating bids; creating market or output restrictions; fixing prices; imposing geographic quotas

anti-trust and monopoly practice
action of the organization that can result in collusion to erect barriers for entry to the sector, or another collusive action that prevents competition

Examples: abuse of market position, anti-competitive mergers, cartels, price-fixing, unfair business practices

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

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

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

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

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

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

baseline
starting point used for comparisons

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

basic salary
fixed, minimum amount paid to an employee for performing his or her duties

Note: Basic salary excludes any additional remuneration, such as payments for overtime working or bonuses.

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

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

biogenic carbon dioxide (CO2) emission
emission of CO_2 from the combustion or biodegradation of biomass

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

business partner
entity with which the organization has some form of direct and formal engagement for the purpose of meeting its business objectives

Source: Shift and Mazars LLP, *UN Guiding Principles Reporting Framework*, 2015; modified

Examples: affiliates, business-to-business customers, clients, first-tier suppliers, franchisees, joint venture partners, investee companies in which the organization has a shareholding position

Note: Business partners do not include subsidiaries and affiliates that the organization controls.

business relationships
relationships that the organization has with business partners, with entities in its value chain including those beyond the first tier, and with any other entities directly linked to its operations, products, or services

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: Examples of other entities directly linked to the organization's operations, products, or services are a non-governmental organization with which the organization delivers support to a local community or state security forces that protect the organization's facilities.

carbon dioxide (CO2) equivalent
measure used to compare the emissions from various types of greenhouse gas (GHG) based on their global warming potential (GWP)

Note: The CO_2 equivalent for a gas is determined by multiplying the metric tons of the gas by the associated GWP.

catchment
area of land from which all surface runoff and subsurface water flows through a sequence of streams, rivers, aquifers, and lakes into the sea or another outlet at a single river mouth, estuary, or delta

Source: Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0*, 2014; modified

Note: Catchments include associated groundwater areas and might include portions of waterbodies (such as lakes or rivers). In different parts of the world, catchments are also referred to as 'watersheds' or 'basins' (or sub-basins).

CFC11 (trichlorofluoromethane) equivalent
measure used to compare various substances based on their relative ozone depletion potential (ODP)

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

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

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

Note 2: The ILO *Minimum Age Convention,* 1973, (No. 138), refers to both child labor and young workers.

circularity measures
measures taken to retain the value of products, materials, and resources and redirect them back to use for as long as possible with the lowest carbon and resource footprint possible, such that fewer raw materials and resources are extracted and waste generation is prevented

close call
work-related incident where no injury or ill health occurs, but which has the potential to cause these

Source: International Organization for Standardization. ISO 45001:2018. *Occupational health and safety management systems — Requirements with guidance for use.* Geneva: ISO, 2018; modified

Note: A ‘close call’ might also be referred to as a ‘near-miss’ or ‘near-hit’.

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

Examples: proactive collaboration with civil society organizations, governments and the wider public sector, peers, trade unions

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

Source: International Labour Organization (ILO), *Collective Bargaining Convention*, 1981 (No. 154); modified

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

commuting incident
incident that occurs when the worker is traveling between a place of private activity (e.g., residence, restaurant) and a place of work or workplace

Note: Modes of travel include motor vehicles (e.g., motorcycles, cars, trucks, buses), railed vehicles (e.g., trains, trams), bicycles, aircrafts, and walking, among others.

confirmed incident of corruption
incident of corruption that has been found to be substantiated

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

conflict of interest
situation where an individual is confronted with choosing between the requirements of their function in the organization and their other personal or professional interests or responsibilities

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

Examples: conversion and retrofitting of equipment such as energy-efficient lighting, elimination of unnecessary energy use due to changes in behavior, process redesign

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

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

Source: Transparency International, *Business Principles for Countering Bribery*, 2011

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

customer privacy
right of the customer to privacy and personal refuge

Examples: the obligation to observe confidentiality; the protection of data; the protection of information or data from misuse or theft; the use of information or data for their original intended purpose only, unless specifically agreed otherwise

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

defined benefit plan
post-employment benefit plan other than a defined contribution plan

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

direct (Scope 1) GHG emissions
greenhouse gas (GHG) emissions from sources that are owned or controlled by the organization

Examples: CO_2 emissions from fuel consumption

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

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

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

disposal
any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy

Source: European Union (EU), *Waste Framework Directive*, 2008 (Directive 2008/98/EC)

Note: Disposal is the end-of-life management of discarded products, materials, and resources in a sink or through a chemical or thermal transformation that makes these products, materials, and resources unavailable for further use.

due diligence
process to identify, prevent, mitigate, and account for how the organization addresses its actual and potential negative impacts

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Guidelines for Multinational Enterprises*, 2011; modified
United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See section 2.3 in *GRI 1: Foundation 2021* for more information on 'due diligence'.

effluent
treated or untreated wastewater that is discharged

Source: Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0*, 2014

employee
individual who is in an employment relationship with the organization according to national law or practice

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

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

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

energy indirect (Scope 2) GHG emissions
greenhouse gas (GHG) emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization

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

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

entry level wage
full-time wage in the lowest employment category

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

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

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

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

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

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

Examples: expenditures on clean-up, disposal, sanitation, treatment

exposure
quantity of time spent at or the nature of contact with certain environments that possess various degrees and kinds of hazard, or proximity to a condition that might cause injury or ill health (e.g., chemicals, radiation, high pressure, noise, fire, explosives)

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

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

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

Source: International Labour Organization (ILO), *Forced Labour Convention*, 1930 (No. 29); modified

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

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

formal agreement
written document signed by all relevant parties declaring a mutual intention to abide by what is stipulated in the document

Examples: a local collective bargaining agreement, a national or international framework agreement

formal joint management–worker health and safety committee
committee composed of management and worker representatives, whose function is integrated into an organizational structure, and which operates according to agreed written policies, procedures, and rules, and helps facilitate worker participation and consultation on matters of occupational health and safety

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

freshwater
water with concentration of total dissolved solids equal to or below 1,000 mg/L

Source: Environmental management — Water footprint — Principles, requirements and guidelines. Geneva: ISO, 2014; modified
United States Geological Survey (USGS), Water Science Glossary of Terms, *water.usgs.gov/edu/dictionary.html,* accessed on 1 June 2018; modified
World Health Organization (WHO), *Guidelines for Drinking-water Quality*, 2017; modified

full coverage
plan assets that meet or exceed plan obligations

full-time employee
employee whose working hours per week, month, or year are defined according to national law or practice regarding working time

global warming potential (GWP)
value describing the radiative forcing impact of one unit of a given greenhouse gas (GHG) relative to one unit of CO_2 over a given period of time

Note: GWP values convert GHG emissions data for non-CO_2 gases into units of CO2 equivalent.

governance body
formalized group of individuals responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders

greenhouse gas (GHG)
gas that contributes to the greenhouse effect by absorbing infrared radiation

greenhouse gas (GHG) trade
purchase, sale or transfer of greenhouse gas (GHG) emission offsets or allowances

grievance
perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011

grievance mechanism
routinized process through which grievances can be raised and remedy can be sought

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See Guidance to Disclosure 2-25 in *GRI 2: General Disclosures 2021* for more information on 'grievance mechanism'.

groundwater
water that is being held in, and that can be recovered from, an underground formation

Source: International Organization for Standardization. ISO 14046:2014. *Environmental management — Water footprint — Principles, requirements and guidelines*. Geneva: ISO, 2014; modified

hazardous waste
waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that is considered to be hazardous by national legislation

Source: United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989

health promotion
process of enabling people to increase control over and improve their health

Source: World Health Organization (WHO), *Ottawa Charter for Health Promotion*, 1986

Note: The terms 'health promotion', 'wellbeing', and 'wellness' are often used interchangeably.

hierarchy of controls
systematic approach to enhance occupational health and safety, eliminate hazards, and minimize risks

Note 1: The hierarchy of controls seeks to protect workers by ranking the ways in which hazards can be controlled. Each control in the hierarchy is considered less effective than the one before it. The priority is to eliminate the hazard, which is the most effective way to control it.

Note 2: The International Labour Organization (ILO) *Guidelines on Occupational Safety and Health Management Systems*, 2001 and ISO 45001:2018 list the following preventive and protective measures in the following order of priority:

- eliminate the hazard/risk;
- substitute the hazard/risk with less hazardous processes, operations, materials, or equipment;
- control the hazard/risk at source, through the use of engineering controls or organizational measures;
- minimize the hazard/risk by the design of safe work systems, which include administrative control measures;
- where residual hazards/risks cannot be controlled by collective measures, provide for appropriate personal protective equipment, including clothing, at no cost, and implement measures to ensure its use and maintenance.

high-consequence work-related injury
work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months

highest governance body
governance body with the highest authority in the organization

Note: In some jurisdictions, governance systems consist of two tiers, where supervision and management are separated or where local law provides for a supervisory board drawn from non-executives to oversee an executive management board. In such cases, both tiers are included under the definition of highest governance body.

high-potential work-related incident
work-related incident with a high probability of causing a high-consequence injury

Examples: incidents involving explosions, malfunctioning equipment, vehicle collisions with a high probability of causing a high-consequence injury

human rights
rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations (UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

Source: United Nations (UN), *Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; modified

Note: See Guidance to 2-23-b-i in *GRI 2: General Disclosures 2021* for more information on 'human rights'.

impact
effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development

Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.

Note 2: See section 2.1 in *GRI 1: Foundation 2021* for more information on 'impact'.

incineration
controlled burning of waste at high temperatures

Source: United Nations (UN), *Glossary of Environment Statistics, Studies in Methods*, Series F, No. 67, 1997
Note: Incineration of waste can be carried out with or without energy recovery. Incineration with energy recovery is also known as waste to energy. In the context of waste reporting, incineration with energy recovery is considered a disposal operation.

indicator of diversity
indicator of diversity for which the organization gathers data

Examples: age, ancestry and ethnic origin, citizenship, creed, disability, gender

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

Source: International Labour Organization (ILO), *Indigenous and Tribal Peoples Convention*, 1989 (No. 169)

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

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

Examples: hospitals, roads, schools, water supply facilities

landfilling
final depositing of solid waste at, below, or above ground level at engineered disposal sites

Source: United Nations (UN), *Glossary of Environment Statistics, Studies in Methods*, Series F, No. 67, 1997

Note: In the context of waste reporting, landfilling refers to depositing of solid waste in sanitary landfills, and excludes uncontrolled waste disposal such as open burning and dumping.

local community
individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities

Note: The local community can range from those living adjacent to the organization's operations to those living at a distance.

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

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

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

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

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

Examples: advertising, personal selling, promotion, public relations, social media, sponsorship

material topics
topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights

Note: See section 2.2 in *GRI 1: Foundation 2021* and section 1 in *GRI 3: Material Topics 2021* for more information on 'material topics'.

mitigation
action(s) taken to reduce the extent of a negative impact

Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: The mitigation of an actual negative impact refers to actions taken to reduce the severity of the negative impact that has occurred, with any residual impact needing remediation. The mitigation of a potential negative impact refers to actions taken to reduce the likelihood of the negative impact occurring.

non-guaranteed hours employee
employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required

Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020; modified

Examples: casual employees, employees with zero-hour contracts, on-call employees

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

Examples: coal; fuels distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); nuclear power

non-renewable material
resource that does not renew in short time periods

Examples: coal, gas, metals, minerals, oil

occupational health and safety management system
set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives

Source: International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001*, 2001

occupational health and safety risk
combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure

Source: International Organization for Standardization. ISO 45001:2018. *Occupational health and safety management systems — Requirements with guidance for use.* Geneva: ISO, 2018

occupational health services
services entrusted with essentially preventive functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health

Source: International Labour Organization (ILO), *Occupational Health Services Convention*, 1985 (No. 161)

Examples: advice on ergonomics, and on individual and collective protective equipment; advice on occupational health, safety, and hygiene; organization of first aid and emergency treatment; promotion of the adaptation of work to the worker; surveillance of factors in the work environment, including any sanitary installations, canteens, and housing provided to workers, or in work practices, which might affect workers' health; surveillance of workers' health in relation to work

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

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

other indirect (Scope 3) GHG emissions
indirect greenhouse gas (GHG) emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions

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

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

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

part-time employee
employee whose working hours per week, month, or year are less than the number of working hours for full-time employees

permanent employee
employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work

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

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

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

preparation for reuse
checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived

Source: European Union (EU), *Waste Framework Directive*, 2008 (Directive 2008/98/EC); modified

produced water
water that enters the organization's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material, and has to consequently be managed by the organization

Source: CDP, *CDP Water Security Reporting Guidance*, 2018; modified

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

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

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

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

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

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

recordable work-related injury or ill health
work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness

Source: United States Occupational Safety and Health Administration (OSHA), *General recording criteria 1904.7,* https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9638, accessed on 1 June 2018; modified

recovery
operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose

Source: United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989; modified

Examples: preparation for reuse, recycling

Note: In the context of waste reporting, recovery operations do not include energy recovery.

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

recycling
reprocessing of products or components of products that have become waste, to make new materials

Sources: United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989; modified

reduction of greenhouse gas (GHG) emissions
decrease in greenhouse gas (GHG) emissions or increase in removal or storage of GHG from the atmosphere, relative to baseline emissions

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

regular performance and career development review
review based on criteria known to the employee and his or her superior

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

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

remedy / remediation
means to counteract or make good a negative impact or provision of remedy

Source: United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation

remuneration
basic salary plus additional amounts paid to a worker

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

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

Examples: biomass, geothermal, hydro, solar, wind

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

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

reporting period
specific time period covered by the reported information

Examples: fiscal year, calendar year

runoff
part of precipitation that flows towards a river on the ground surface (i.e., surface runoff) or within the soil (i.e., subsurface flow)

Source: United Nations Educational, Scientific and Cultural Organization (UNESCO), *UNESCO International Glossary of Hydrology*, 2012; modified

scope of GHG emissions
classification of the operational boundaries where greenhouse gas (GHG) emissions occur

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

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

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

seawater
water in a sea or in an ocean

Source: International Organization for Standardization. ISO 14046:2014. *Environmental management — Water footprint — Principles, requirements and guidelines*. Geneva: ISO, 2014; modified

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

senior executive
high-ranking member of the management of the organization, such as the Chief Executive Officer (CEO) or an individual reporting directly to the CEO or the highest governance body

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

Note: Public benefit can also include public services.

severity (of an impact)
The severity of an actual or potential negative impact is determined by its scale (i.e., how grave the impact is), scope (i.e., how widespread the impact is), and irremediable character (how hard it is to counteract or make good the resulting harm).

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified
United Nations (UN), *The Corporate Responsibility to Respect Human Rights: An Interpretive Guide*, 2012; modified

Note: See section 1 in *GRI 3: Material Topics 2021* for more information on 'severity'.

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

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

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

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

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

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

Examples: closures, expansions, mergers, new openings, outsourcing of operations, restructuring, sale of all or part of the organization, takeovers

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

spill
accidental release of a hazardous substance that can affect human health, land, vegetation, waterbodies, and groundwater

stakeholder
individual or group that has an interest that is affected or could be affected by the organization's activities

Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due Diligence Guidance for Responsible Business Conduct*, 2018; modified

Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups

Note: See section 2.4 in *GRI 1: Foundation 2021* for more information on 'stakeholder'.

standard benefit
benefit typically offered to the majority of full-time employees

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

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

supplier
entity upstream from the organization (i.e., in the organization's supply chain), which provides a product or service that is used in the development of the organization's own products or services

Examples brokers, consultants, contractors, distributors, franchisees, home workers, independent contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

Note: A supplier can have a direct business relationship with the organization (often referred to as a first-tier supplier) or an indirect business relationship.

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

supply chain
range of activities carried out by entities upstream from the organization, which provide products or services that are used in the development of the organization's own products or services

surface water
water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams

Source: CDP, *CDP Water Security Reporting Guidance*, 2018; modified

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

Source: World Commission on Environment and Development, *Our Common Future*, 1987

Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in the GRI Standards.

tax jurisdiction
country or territory with autonomous taxing powers similar to a country

Note 1: Territories with autonomous taxing powers similar to a country are those that have a level of autonomy such that they can participate in the Organisation for Economic Co-operation and Development (OECD) and Council of Europe's The Multilateral Convention on Mutual Administrative Assistance in Tax Matters. Examples of such territories include Bermuda, Hong Kong, and Jersey.

Note 2: The definition for tax jurisdiction includes those countries or territories that choose not to exercise their fiscal autonomy to charge taxes.

temporary employee
employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)

third-party water
municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the provision, transport, treatment, disposal, or use of water and effluent

under-represented social group
group of individuals who are less represented within a subset (e.g., a body or committee, employees of an organization) relative to their numbers in the general population, and who therefore have less opportunity to express their economic, social, or political needs and views

Note 1: Under-represented social groups may include minority groups.

Note 2: The groups included under this definition depend on the organization's operating context and are not uniform for every organization.

value chain
range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use

Note 1: Entities upstream from the organization (e.g., suppliers) provide products or services that are used in the development of the organization's own products or services. Entities downstream from the organization (e.g., distributors, customers) receive products or services from the organization.

Note 2: The value chain includes the supply chain.

vulnerable group
group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization's activities more severely than the general population

Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households; human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning refugees; women

Note: Vulnerabilities and impacts can differ by gender.

waste
anything that the holder discards, intends to discard, or is required to discard

Source: United Nations Environment Programme (UNEP), *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal*, 1989

Note 1: Waste can be defined according to the national legislation at the point of generation.

Note 2: A holder can be the reporting organization, an entity in the organization's value chain upstream or downstream (e.g., supplier or consumer), or a waste management organization, among others.

waste disposal method
method by which waste is treated or disposed of

Examples: composting, deep well injection, incineration, landfill, on-site storage, recovery, recycling, reuse

water consumption
sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period

Source: CDP, *CDP Water Security Reporting Guidance*, 2018; modified

Note: Water consumption includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period.

water discharge
sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period

Note 1: Water can be released into the receiving waterbody either at a defined discharge point (point-source discharge) or dispersed over land in an undefined manner (non-point-source discharge).

Note 2: Water discharge can be authorized (in accordance with discharge consent) or unauthorized (if discharge consent is exceeded).

water stewardship
use of water that is socially equitable, environmentally sustainable, and economically beneficial, achieved through a stakeholder-inclusive process that involves facility- and catchment-based actions

Source: Alliance for Water Stewardship (AWS), *AWS International Water Stewardship Standard, Version 1.0*, 2014; modified

Note: Good water stewards understand their own water use; catchment context; and shared risk in terms of water governance, water balance, and water quality; and engage in meaningful individual and collective actions that benefit people and nature. Further:

- Socially equitable water use recognizes and implements the human right to water and sanitation and helps ensure human wellbeing and equity;
- Environmentally sustainable water use maintains or improves biodiversity and ecological and hydrological processes at the catchment level;
- Economically beneficial water use contributes to long-term efficiency, and development and poverty alleviation for water users, local communities, and society at large.

water storage
water held in water storage facilities or reservoirs

water stress
ability, or lack thereof, to meet the human and ecological demand for water

Source: CEO Water Mandate, *Corporate Water Disclosure Guidelines*, 2014

Note 1: Water stress can refer to the availability, quality, or accessibility of water.

Note 2: Water stress is based on subjective elements and is assessed differently depending on societal values, such as the suitability of water for drinking or the requirements to be afforded to ecosystems.

Note 3: Water stress in an area may be measured at catchment level at a minimum.

water withdrawal
sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period

worker
person that performs work for the organization

Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers

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

worker consultation
seeking of workers' views before making a decision

Note 1: Worker consultation might be carried out through workers' representatives.

Note 2: Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.

Note 3: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker participation'.

worker participation
workers' involvement in decision-making

Note 1: Worker participation might be carried out through workers' representatives.

Note 2: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of 'worker consultation'.

worker representative
person who is recognized as such under national law or practice, whether they are:

- a trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or
- an elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned.

Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No. 135)

work-related hazard
source or situation with the potential to cause injury or ill health

Source: International Labour Organization (ILO) *Guidelines on Occupational Safety and Health Management Systems,* 2001; modified
International Organization for Standardization. ISO 45001:2018. *Occupational health and safety management systems — Requirements with guidance for use.* Geneva: ISO, 2018; modified
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Note: Hazards can be:

- physical (e.g., radiation, temperature extremes, constant loud noise, spills on floors or tripping hazards, unguarded machinery, faulty electrical equipment);
- ergonomic (e.g., improperly adjusted workstations and chairs, awkward movements, vibration);
- chemical (e.g., exposure to solvents, carbon monoxide, flammable materials, or pesticides);
- biological (e.g., exposure to blood and bodily fluids, fungi, bacteria, viruses, or insect bites);
- psychosocial (e.g., verbal abuse, harassment, bullying);
- related to work-organization (e.g., excessive workload demands, shift work, long hours, night work, workplace violence).

work-related incident
occurrence arising out of or in the course of work that could or does result in injury or ill health

Source: International Organization for Standardization. ISO 45001:2018. *Occupational health and safety management systems — Requirements with guidance for use.* Geneva: ISO, 2018; modified
Definitions that are based on or come from the ISO 14046:2014 and ISO 45001:2018 standards are reproduced with the permission of the International Organization for Standardization, ISO. Copyright remains with ISO.

Note 1: Incidents might be due to, for example, electrical problems, explosion, fire; overflow, overturning, leakage, flow; breakage, bursting, splitting; loss of control, slipping, stumbling and falling; body movement without stress; body movement under/with stress; shock, fright; workplace violence or harassment (e.g., sexual harassment).

Note 2: An incident that results in injury or ill health is often referred to as an 'accident'. An incident that has the potential to result in injury or ill health but where none occurs is often referred to as a 'close call', 'near-miss', or 'near-hit'.

work-related injury or ill health
negative impacts on health arising from exposure to hazards at work

Source: International Labour Organization (ILO), *Guidelines on Occupational Safety and Health Management Systems, ILO-OSH 2001*, 2001; modified

Note 1: 'Ill health' indicates damage to health and includes diseases, illnesses, and disorders. The terms 'disease', 'illness', and 'disorder' are often used interchangeably and refer to conditions with specific symptoms and diagnoses.

Note 2: Work-related injuries and ill health are those that arise from exposure to hazards at work. Other types of incident can occur that are not connected with the work itself. For example, the following incidents are not considered to be work related:
- a worker suffers a heart attack while at work that is unconnected with work;
- a worker driving to or from work is injured in a car accident (where driving is not part of the work, and where the transport has not been organized by the employer);
- a worker with epilepsy has a seizure at work that is unconnected with work.

Note 3: *Traveling for work:* Injuries and ill health that occur while a worker is traveling are work related if, at the time of the injury or ill health, the worker was engaged in work activities 'in the interest of the employer'. Examples of such activities include traveling to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).

Working at home: Injuries and ill health that occur when working at home are work related if the injury or ill health occurs while the worker is performing work at home, and the injury or ill health is directly related to the performance of work rather than the general home environment or setting.

Mental illness: A mental illness is considered to be work related if it has been notified voluntarily by the worker and is supported by an opinion from a licensed healthcare professional with appropriate training and experience stating that the illness is work related.

For more guidance on determining 'work-relatedness', see the United States Occupational Safety and Health Administration, *Determination of work-relatedness 1904.5*, https://www.osha.gov/pls/ oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9636, accessed on 1 June 2018.

Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.



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