



GRI Indicators	GRI Description	Directly relevant CRI Question	Indirectly Relevant CRI Question	Qualifying Comments
	Reporting Principles and Guidance	Guidance Notes		
Profile Disclosures: 1. Strategy and Analysis				
1.1	Statement from the President and CEO.	1. Corporate Values. 2. Corporate Responsibility Principles. 6. Policies. 17. Community Strategy.	3a. Leadership Responsibilities. 11. Strategic Decision Making.	
1.2	Key impacts, risks, and opportunities.	5. Risk Management Process. 6. Policies. Key Issues Questions (16, 22, 29, 35) Targets Questions (18, 24, 37, 52, 57) Objectives Questions (23, 36) 30a and 30b. Product or Service Impact Measurement and Reporting Questions (40, 45, 49, 54, 62, 64) Performance Improvement Questions (44, 48, 53, 58, 65, 70, 80) 63. Targets and Performance (Health, Safety and Wellbeing). 77. Measurement of Inputs (Community Investment). 78. Measurement of Outputs. 75. Reporting	8. Business Conduct. 19. Community Program. Monitoring Questions (21, 39, 69, 70)	Information on key impacts, risks and opportunities is requested from companies throughout the CRI, rather than in one specific place. It is embedded to show the linkage with strategy and management practice.
Profile Disclosures: 2. Organisational Profile				
2.1	Name of organisation.	0. Company Details.		
2.2	Primary brands, products, and/or services.	0. Company Details.		
2.3	Operational structure of organisation.	0. Company Details.		
2.4	Location of organisation's headquarters.	0. Company Details.		

2.5	Number of countries where the organisation operates.	0. Company Details.		
2.6	Nature of ownership and legal form.	0. Company Details.		
2.7	Markets served.	0. Company Details.	32. Supply Chain Management.	
2.8	Scale of the reporting organisation.	0. Company Details.		
2.9	Significant changes during the reporting period.	0. Company Details.		
2.10	Awards.	4. Advocacy		
Profile Disclosures: 3. Report Parameters				
3.1	Reporting period.	0. Company Details.		
3.2	Date of most recent previous report.	3b. Leadership Reporting 15. a&b Reporting 36. Corporate Commitment and Disclosure 40-42. Measurement and Scope of Information Questions.		The CRI does not ask specifically for date of last report.
3.3	Reporting cycle.	0. Company Details. 3b. Leadership Reporting. 15. a&b Reporting. 36. Corporate Commitment and Disclosure . 40-42. Measurement and Scope of Information Questions.		The CRI asks companies to specify.
3.4	Contact point for the report.	0. Company Details.		The CRI asks for practitioner and chief executive contact details.
3.5	Process for defining report content.	14. Stakeholder Engagement. 15a. Reporting. 15b. Scope of Report.		The GRI is more detailed in asking for process of determining materiality.
3.6	Boundary of the report.	15a. Reporting.		
3.7	Limitations on the scope or boundary of the report.	15b. Scope of Report. Scope of Information Questions (46, 50, 55, 62).		
3.8	Reporting on joint ventures and other entities.	0. Company Details.		
3.9	Data measurement techniques.	Monitoring Questions (21, 39, 71) Measurement Questions (40, 45, 49, 62, 63, 69, 71, 72) Performance Questions (44, 48, 53, 62, 70, 80)		The CRI asked for data measurement techniques throughout.
3.10	Explanation of re-statements.			No direct CRI question.
3.11	Significant changes from previous reporting periods.		0. Company Details.	No direct CRI question.

3.12	Table of Standard Disclosures.	82. Disclosure.		All Index participants (except private benchmark participants) are reported publicly in the CRI Index.
3.13	External assurance.	15a. Reporting. 15b. Scope of Report. Quality of Information Questions (21, 27, 28, 39, 42, 47, 51, 56, 59, 62, 64, 78). 81. Assurance process.		
Profile Disclosures 4. Governance, Commitments and Engagement				
4.1	Governance structure.	3a. Leadership Responsibilities. 8. Business Conduct. 11. Strategic Decision Making. 34 a&b. Consistent Standards.	3b. Leadership Reporting.	The GRI asks for more information than the CRI on governance mechanisms.
4.2	Chair of the highest governance body.			No direct CRI question.
4.3	Independent and/or non-executive board members.			No direct CRI question.
4.4	Mechanisms to provide recommendations or direction to the board.		7. Integration of CR Principles.	The GRI is more specific in asking how shareholders and employees can provide direction to the highest governance body.
4.5	Compensation and performance.	9. Performance Management. 10. Remuneration and Bonus Systems.		The CRI asks for performance review and remuneration systems information on all employees, as well as board members.
4.6	Avoidance of conflicts of interest.		8. Business Conduct	No direct CRI question. The GRI asks for more specific information on corporate governance.
4.7	Board selection process.			No direct CRI question. The GRI asks for more specific information on corporate governance.
4.8	Mission and values statement, codes of conduct and principles.	1. Corporate Values. 2. Corporate Responsibility Principles. 8. Business Conduct.		
4.9	Management of performance - senior governance.	3b. Leadership Reporting. 5. Risk Management Process.	3a. Leadership Responsibilities.	

4.10	Performance evaluation.	9. Performance Management. 10. Remuneration and Bonus Systems.		The CRI asks specifically about board members, but also about senior managers and staff with functional responsibilities for questions 9 and 10.
4.11	Explanation of whether and how the precautionary principle is addressed.	5. Risk Management Process.		The CRI does not mention the 'precautionary principle' as such, but question 5 talks about organisation's approach to risk management.
4.12	Externally developed economic, environmental, and social charters.	33. Influence over the Rules.	4. Advocacy.	
4.13	Memberships in associations.	4. Advocacy. 33. Influence over the Rules.		CRI question 4 asks if the organisation is an active member of forums.
4.14	List of stakeholder groups.	14. Stakeholder Engagement.		The GRI asks for a specific list of the organisation's stakeholders.
4.15	Basis for identification and selection of stakeholders.	15a. Reporting.		
4.16	Approaches to stakeholder engagement.	15a. Reporting. 14. Stakeholder Engagement. 16. Key Issues. 26. Communication with External Stakeholders. 31. Customers.		CRI question 31 has a question on how the organisation engages customers on social and environmental impact issues.
4.17	Key stakeholder topics and concerns.	14. Stakeholder Engagement.	26. Communication with External Stakeholders. 16. Key Issues.	
Disclosures on Management Approach				
Economic	Disclosures on Management Approach EC	1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 12. CR Training and Development. 13. Senior Management and Board Members Training/Briefing. All CRI management sections - community, environment, marketplace, workplace.		CRI management sections cover strategy, objectives, targets, measurement and monitoring.

<p>Environmental</p>	<p>Disclosures on Management Approach EN</p>	<p>1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 6. Policies. 12. Corporate Responsibility Training and Development. 13. Senior Management and Board Members Training/Briefing. 22. Key Issues. 23. Objectives. 24. Targets. 27. Environmental Management System. 28. Audit. (22-28 Environmental Management). Measurement and Reporting Questions (40, 45, 49, 54) Scope of Information Questions (41, 46). Quality of Information Questions (42, 47). 43. Renewable Energy. Performance Improvement Questions (44, 48, 53, 58) Target Questions (52, 57)</p>	<p>25. Employee Environmental Program.</p>	
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Labour	Disclosures on Management Approach LA	<ul style="list-style-type: none"> 1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 6. Policies. 12. CR Training and Development. 13. Senior Management and Board Members Training/Briefing. 35. Key Issues. 36. Objectives. 37. Targets. 38. Employee Program. 39. Monitoring. 59. Management Systems. 62. Measurement and Reporting Corporate Commitment Questions (63, 67). 65. Performance Improvement. 66. Employee Program. 	74. Employment.	
Human Rights	Disclosures on Management Approach HR	<ul style="list-style-type: none"> 1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 6. Policies. 12. Corporate Responsibility Training and Development. 13. Senior Management and Board Members Training/Briefing. 32b. Supply Chain Management. 67. Corporate Commitment (Corporate Commitment). 		The GRI is more focused on human rights.

<p>Society</p>	<p>Disclosures on Management Approach SO</p>	<p>1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 6. Policies. 12. CR Training and Development. 13. Senior Management and Board Members Training/Briefing. 16. Key Issues. (Community Management). 17. Community Strategy. 18. Targets (Community Management). 19. Community Program. 20. Community Partnerships. 21. Monitoring (Community Management). 77. Measurement of Inputs (Community Investment). 78. Measurement of Outputs (Community Investment). 82. Corporate Commitment. 83. Measurement and Reporting. 84. Quality of Information. 85. Coverage. 86. Performance Improvement. (82-86: Social Self-Selected Impact Areas.)</p>		
<p>Product Responsibility</p>	<p>Disclosures on Management Approach PR</p>	<p>1. Corporate Values. 2. Corporate Responsibility Principles. 3a. Leadership Responsibilities. 6. Policies. 12. Corporate Responsibility Training and Development. 13. Senior Management and Board Members Training/Briefing. 29. Key Issues. (Marketplace Management) 30 a&b Product or Service Impact. 31. Customers.</p>		

Performance Indicators: Economic				
EC1	Direct economic value generated and distributed.	71. Measurement of Inputs (Community Investment). 17. Community Strategy.		
EC2	Financial implications of climate change.	5. Risk Management Process. 40. Measurement and Reporting (Climate Change).		
EC3	Organisation's defined benefit plan.		11. Strategic Decision Making.	CRI question 11 asks about decision making process when selecting pension fund (Superfund) providers.
EC4	Significant financial assistance received from government.		4. Advocacy.	There is no specific CRI question that relates to this.
EC5	Standard entry level wage/local minimum wage.			There is no specific CRI question that relates to this.
EC6	Locally based suppliers.		6. Policies. 11. Strategic Decision Making. 32a and b. Supply Chain Management.	The CRI has a lot of questions on supply chain management but does not ask specifically about local suppliers.
EC7	Procedures for local hiring.		11. Strategic Decision Making.	The CRI does not have a specific question on local hiring. Note: The CRI has a focus on employing migrant workers whereas the GRI does not.
EC8	Development and impact of infrastructure investments and services.	80. Community Benefits.		
EC9	Indirect economic impacts.	11. Strategic Decision Making.		
Performance Indicators: Environmental				
EN1	Materials used by weight or volume.	Environmental Self-Selected Impact Areas: Resource Use.		
EN2	Percentage of materials used that are recycled input materials.	Environmental Self-Selected Impact Areas: Resource Use.		

EN3	Direct energy consumption by primary energy source.	40. Measurement and Reporting. (Climate Change). 43. Renewable Energy. 44. Performance Improvement (Climate Change).	43. Renewable Energy.	
EN4	Indirect energy consumption by primary source.	40. Measurement and Reporting. (Climate Change). 44. Performance Improvement (Climate Change).	43. Renewable Energy.	
EN5	Energy saved due to conservation and efficiency improvements.	44. Performance Improvement (Climate Change).	43. Renewable Energy.	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services.	Environmental Self-Selected Impact Areas: Design. 43. Renewable Energy.	40. Measurement and Reporting. (Climate Change).	
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	44. Performance Improvement (Climate Change).	40. Measurement and Reporting. (Climate Change). 43. Renewable Energy.	
EN8	Total water withdrawal by source.	Environmental Self-Selected Impact Areas: Water Conservation.		
EN9	Water sources significantly affected by withdrawal of water.		Environmental Self-Selected Impact Areas: Water Conservation.	
EN10	Water recycled and reused.			The CRI does not have a specific question on this - it could be chosen in self-selected impact area.
EN11	Land in biodiversity habitats.	54. Measurement and Reporting (Biodiversity).		
EN12	Impact on biodiversity rich areas.	54. Measurement and Reporting (Biodiversity). 57. Targets. (Biodiversity).		
EN13	Habitats protected or restored.		58. Performance Improvement.	
EN14	Managing impacts on biodiversity.	54. Measurement and Reporting (Biodiversity). 57. Targets. (Biodiversity).		

EN15	IUCN Red List species.		54. Measurement and Reporting (Biodiversity).	The CRI does not specifically ask about IUCN Red List species.
EN16	Direct and indirect greenhouse gas emissions.	40. Measurement and Reporting. (Climate Change). Environmental Self-Selected Impact Areas: Emissions to Air.		
EN17	Other indirect greenhouse gas emissions.	40. Measurement and Reporting. (Climate Change). Environmental Self-Selected Impact Areas: Emissions to Air.		
EN18	Initiatives to reduce greenhouse gas emissions.	44. Performance Improvement (Climate Change).	12. Corporate Responsibility Training and Development. 25. Employee Environmental Program.	
EN19	Emissions of ozone-depleting substances.	Environmental Self-Selected Impact Areas: Ozone Depletion.	Environmental Self-Selected Impact Areas: Chemical Use.	
EN20	NOx, SOx, and other significant air emissions.	Environmental Self-Selected Impact Areas: Emissions to Air.	Environmental Self-Selected Impact Areas: Chemical Use.	
EN21	Total water discharge.		Environmental Self-Selected Impact Areas: Water Pollution.	
EN22	Weight of waste by type and disposal method.	45. Measurement and Reporting. (Waste and Resources Management).		
EN23	Significant spills.	Environmental Self-Selected Impact Areas: Unplanned Environmental Incidents, Contaminated Land and Water Pollution.	Environmental Self-Selected Impact Areas: Chemical Use.	
EN24	Weight of hazardous waste.			The CRI does not ask about this - it is not material to all organisations.
EN25	Biodiversity rich water bodies.	Environmental Self-Selected Impact Areas: Water Pollution.		

EN26	Impacts of products and services.	11. Strategic Decision Making.	Environmental Self-Selected Impact Areas: Resource Use, Local Impact, Indirect Impact, Contaminated Land, Design and Chemical Use.	
EN27	Products sold that are reclaimed.		45. Measurement and Reporting	The CRI refers to waste re-used/recycled.
EN28	Fines and sanctions for non-compliance with environmental laws and regulations.		Environmental Self-Selected Impact Areas: Contaminated Land, Water Pollution and Unplanned Environmental Incidents.	
EN29	Impacts from transport.	Environmental Self-Selected Impact Areas: Local Impact, Indirect Impact.		
EN30	Total environmental protection expenditures.			The CRI does not ask about this.
Performance Indicators: Labour				
LA1	Workforce.		69. Measuring and Monitoring	The CRI does not ask for figures on employment type, contract and region but does ask if the organisation measures workforce diversity profile.
LA2	Employee turnover.		60. Absence Management	
LA3	Benefits for full-time employees.		61. Health and wellbeing Employee Programs	
LA4	Percentage of employees covered by collective bargaining agreements.		32. Supply Chain Management.	
LA5	Minimum notice period for operational changes.	11. Strategic Decision Making.	6. Policies.	CRI question 11 asks about social impacts of downsizing and restructuring.

LA6	Workforce represented in formal health and safety committees.	6. Policies. 59. Management Systems. (Health, Safety and Wellbeing).	61. Health and wellbeing Employee Programs (Health, Safety and Wellbeing).	
LA7	Absentee rates and injuries.	60. Absence Management	62. Measurement and Reporting	
LA8	Programs for serious diseases.	6. Policies. 61. Health and wellbeing Employee Programs).	59. Management Systems (Health, Safety and Wellbeing). 62. Measurement and Reporting.	
LA9	Health and safety in formal trade union agreements.		32. Supply Chain Management. 59. Management Systems (Health, Safety and Wellbeing). 62. Measurement and Reporting	The CRI has no specific reference to trade unions.
LA10	Training per employee.	12. Corporate Responsibility Training and Development. 38. Employee Program (Workplace Management). 64. Measurement and Reporting.	63. Corporate Commitment. 65. Performance Improvement (Employee Development). 66. Employee Programs.	
LA11	Career and skill development programs.	6. Policies. 12. Corporate Responsibility Training and Development. 66. Employee Programs.		

LA12	Employee performance reviews.		9. Performance Management. 65. Performance Improvement 66. Employee Programs	The CRI does not specifically ask about employees receiving regular performance reviews.
LA13	Workforce by diversity.	69. Measuring and Monitoring	67. Corporate Commitment and Engagement	
LA14	Salary ratio by gender.	69. Measuring and Monitoring.	67. Corporate Commitment and Engagement.	
Performance Indicators: Human Rights				
HR1	Investment agreements with human rights considerations.	6. Policies. 11. Strategic Decision Making.		
HR2	Supplier screening on human rights.	6. Policies. 11. Strategic Decision Making. 32a and b. Supply Chain Management.		
HR3	Employee training on human rights.	12. Corporate Responsibility Training and Development. 38. Employee Program (Workplace Management).		
HR4	Total number of incidents of discrimination and actions taken.		8. Business Conduct.	
HR5	Risk to freedom of association and collective bargaining.	32. Supply Chain Management.		
HR6	Risk of child labour.	32. Supply Chain Management.		
HR7	Risk of forced or compulsory labour.	32. Supply Chain Management.		
HR8	Security personnel trained in human rights.	38. Employee Program (Workplace Management).		
HR9	Incidents involving indigenous people.	69. Measuring and Monitoring.		Monitoring of diversity performance.

Performance Indicators: Society				
SO1	Managing impacts on communities.	6. Policies. 11. Strategic Decision Making. 16. Key Issues (Community Management). 17. Community Strategy. 20. Community Partnerships. 72. Measurement of Outputs (Community Investment). 74. Community Benefits.		
SO2	Analysis on corruption.	5. Risk Management Process. 8. Business Conduct. 34a and b. Consistent Standards.		
SO3	Employees trained on corruption.	8. Business Conduct.	34a and b. Consistent Standards.	
SO4	Actions in response to corruption.	34a and b. Consistent Standards.		
SO5	Public policy positions and lobbying.	4. Advocacy. 6. Policies. 15a. Reporting. 33. Influence over the Rules. 34a and b. Consistent Standards.		
SO6	Political donations.	33. Influence over the Rules. 34a and b. Consistent Standards.	8. Business Conduct.	
SO7	Anti-competitive behaviour, anti-trust and monopoly practices.	8. Business Conduct.		
SO8	Fines and sanctions for non-compliance with laws and regulations.	31. Customers.	34. Consistent Standards.	
Performance Indicators: Product Responsibility				
PR1	Life cycle stages of products and services.	5. Risk Management Process. 11. Strategic Decision Making. 30a and b. Product or Service Impact.		
PR2	Non-compliance with regulations on health and safety impacts of products and services.		30b. Product or service impact. 31. Customers.	The CRI does not specifically ask about non-compliance but CRI question 31 asks if the company provides consistent product and service information in relation to health and safety or wider social impacts.

PR3	Product and service information.	6. Policies. 31. Customers.		
PR4	Non-compliance with regulations and voluntary codes on product and service information.		31. Customers.	The CRI does not specifically ask about non-compliance but CRI question 31 asks if the company provides consistent product and service information.
PR5	Customer satisfaction.	31. Customers.	14. Stakeholder Engagement.	
PR6	Marketing communications.	6. Policies. 31. Customers.		
PR7	Non-compliance with regulations and voluntary codes on marketing communications.	31. Customers.		
PR8	Complaints on breaches of privacy.		31. Customers.	The CRI does not specifically ask about this but CRI question 31 asks if there has been non-compliance with data protection legislation.
PR9	Monetary value of significant fines.			The CRI does not specifically ask about this.

About this Document

This guide is a working document by practitioners and will continue to evolve as changes are made to both the Global Reporting Initiative (GRI) G3 Guidelines and the Corporate Responsibility Index. The document is an initiative of St James Ethics Centre and the CRI Leaders' Network and will be made available on the Centre's website. The website will provide and encourage an interactive forum for further discussion on the alignment of the GRI G3 Guidelines and the Corporate Responsibility Index. The document is based on the experiences of the CRI Leaders' Network.

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