



CRI Question	Directly Relevant GRI G3 Indicator	Indirectly Relevant GRI G3 Indicator	Qualifying Comments
Guidance Notes	Reporting Principles and Reporting Guidance		<p>The CRI provides guidance throughout the index questions, as well as a separate document called Guidance Notes which provide specific guidance, explanations, examples of evidence.</p> <p>The GRI G3 has a section on Reporting Principles and Guidance including Reporting Principles on materiality, stakeholder inclusiveness, sustainability context and completeness. There are also Indicator Protocols for each of the Performance Indicators contained in the GRI G3.</p>
0. Company Details	2.1 Name of organisation. 2.2 Primary brands, products, and/or services. 2.3 Operational structure of organisation. 2.4 Location of organisation's headquarters. 2.5 Number of countries where the organisation operates. 2.6 Nature of ownership and legal form. 2.7 Markets served. 2.8 Scale of the reporting organisation. 2.9 Significant changes during the reporting period. 3.1 Reporting period. 3.2 Date of most recent previous report. 3.3 Reporting cycle. 3.4 Contact point.		

<b>Section 1 - Corporate Strategy</b>			
1. Corporate Values	1.1 Statement from the President and CEO. 4.8 Mission and values statement, codes of conduct and principles. <i>Disclosures on Management Approach</i> : Economic, Environmental, Labour, Human Rights, Society and Product Responsibility.	4.12 Externally developed economic, environmental and social charters.	
2. Corporate Responsibility Principles	1.1 Statement from the President and CEO. 4.8 Mission and values statement, codes of conduct and principles. 4.12 Externally developed economic, environmental and social charters. <i>Disclosures on Management Approach</i> : Economic, Environmental, Labour, Human Rights, Society and Product Responsibility.		CRI provides a checklist of principles on community, environment, marketplace, workplace and business conduct. These should be signed off by CEO or Chairman and reported in public domain. These are covered by the GRI G3 Disclosures on Management Approach, which include how an organisation addresses a set of topics in order to provide context for understanding performance in a specific area.
3a. Leadership Responsibilities	4.1 Governance Structure. <i>Disclosures on Management Approach</i> : Economic, Environmental, Labour, Human Rights, Society and Product Responsibility.	4.2 Chair of the highest governance body. 4.9 Management of performance - senior governance. 4.10 Performance evaluation.	A board member or executive must be listed for Community, Environment, Marketplace, Workplace responsibility.  For each section of the GRI G3, the Disclosures on Management Approach ask organisations to state the most senior position with operational responsibility for the specific aspects i.e. economic, environmental, labour, human rights, society and product responsibility.
3b. Leadership Reporting	4.9 Management of performance - senior governance.		<b>Note:</b> GRI G3 4.10 is about evaluation of the board. The CRI asks for discussion of material issues by board or executive.
4. Advocacy	2.10 Awards. 4.13 Membership in associations. SO5 Public policy positions and lobbying.	4.16 Approaches to stakeholder engagement. <b>Note:</b> Government is not explicitly stated in 4.16	The GRI process provides encouragement to 'demonstrate leadership in corporate responsibility' by providing a framework for companies to publicly report on their sustainability performance. The CRI provides a step-up approach to leadership in advocacy.

<p>5. Risk Management Process</p>	<p>1.2 Key impacts, risks and opportunities.          3.13 External assurance.          4.9 Management of performance.          4.11 Explanation of precautionary principle.          4.17 Key stakeholder topics and concerns.          EC2 Financial implications of climate change.          SO2 Analysis on corruption.          PR1 Life cycle stages of products and services.</p>		<p>The CRI asks for ongoing assessment of risks/opportunities in each of the management sections involving dialogue with key external stakeholders.</p>
<p>6. Policies</p>	<p>ECONOMIC          EC6 Locally based suppliers.          ENVIRONMENT          Disclosures on Management Approach: Environmental.          SOCIAL          Society          Disclosures on Management Approach: Society.          SO1 Managing impacts on communities.          SO5 Public policy positions and lobbying.          Human Rights          HR1 Investment agreements with human rights consideration          HR2 Supplier screening on human rights.          Product Responsibility          PR6 Marketing communications.          Labour          LA5 Minimum notice period for operational changes.          LA8 Programs for serious diseases.          LA11 Career and skill development programs.</p>		<p>The CRI asks about specific policies in the areas in Community, Environment, Marketplace and Workplace.</p>

Section 2 - Integration			
7. Integration of Corporate Responsibility Principles	4.17 Key stakeholder topics and concerns.	Disclosures on Management Approach: Economic, Environmental, Labour, Human Rights, Society and Product Responsibility (Training and Awareness section in the Disclosures on Management Approach)	The CRI asks specific questions about the process for ensuring corporate responsibility principles are integrated and upheld throughout organisation, e.g. internal and external stakeholder communications and views of stakeholders.
8. Business Conduct	4.8 Mission and values statement, codes of conduct and principles. 4.9 Management of performance - senior governance. SO2 Analysis on corruption. SO3 Employees trained on corruption. SO7 Anti-competitive behaviour, anti-trust and monopoly practices.	SO6 Political donations. HR4 Total number of incidents of discrimination and actions taken.	This information in the GRI G3 related to this question is spread across Profile Disclosures: 4. Governance, Commitments and Engagement and Society Performance Indicators. The CRI asks for published governance codes and monitoring of compliance with these codes.
9. Performance Management	4.5 Compensation and performance. 4.10 Performance evaluation.	LA12 Employee performance reviews.	GRI does not talk about linkage between corporate responsibility issues and performance reviews for other employees apart from senior management.
10. Remuneration and Bonus Systems	4.5 Compensation and performance. 4.10 Performance evaluation.		GRI does not talk about linkage between corporate responsibility issues and performance reviews for other employees apart from senior management.

11. Strategic Decision Making	<p>Environmental Impacts            EC9 Indirect economic impacts.            EN26 Impacts of products and services.            Social Impacts            SO1 Managing impacts on communities.            EC6 Locally-based suppliers.            EC9 Indirect economic impacts.            PR1 Life cycle stages of products and services.            HR1 Investment agreements with human rights considerations.            HR2 Suppliers screening on human rights.            LA5. Minimum notice period for operational changes.</p>	<p>Social Impacts            EC7 Procedures for local hiring.            EC3 Organisation's defined benefit plan.</p>	<p>The CRI asks for specific examples of how environmental and social issues have been considered in investments, downsizing, mergers and acquisitions, developing products and services, new partnerships and superannuation providers.</p>
12. Corporate Responsibility Training and Development	<p>Disclosures on Management Approach: Economic, Environmental, Labour, Human Rights, Society and Product Responsibility (Training and Awareness section in the Disclosures on Management Approach).            HR3 Employee training on human rights.            LA10 Training per employee.            LA11 Career and skill development programs.</p>	<p>EN18 Initiatives to reduce greenhouse gas emissions.</p>	
13. Senior Management and Board Training		<p>Disclosures on Management Approach: Economic, Environmental, Labour, Human Rights, Society and Product Responsibility.</p>	<p>GRI G3 <i>Disclosures on Management Approach</i> do not specifically refer to board.</p>
14. Stakeholder Engagement	<p>4.14 List of stakeholder groups.            4.15 Basis for identification and selection of stakeholders.            4.16 Approaches to stakeholder engagement.            4.17 Key stakeholder topics and concerns.</p>	<p>4.4 Mechanisms to provide recommendations or direction to the board.            4.9 Management of performance.            4.13 Memberships in associations.            PR5 Customer satisfaction.</p>	<p>GRI G3 Reporting Principle on Stakeholder Inclusiveness states that the organisation should identify its stakeholders and explain how it has responded to their expectations and interests.</p>

15a.Reporting	3.5 Process for defining report content. 3.6 Boundary of the report. 3.7 Limitations on the scope or boundary of the report. 3.8 Reporting on joint ventures and other entities. 3.9 Data measurement techniques. 3.10 Explanation of re-statements. 3.11 Significant changes from previous reporting periods. 3.12 Table of standard disclosures. 3.13 External assurance. 4.14 List of stakeholder groups. 4.15 Basis for identification and selection of stakeholders. 4.16 Approaches to stakeholder engagement. SO5 Public policy positions and lobbying.		GRI is a public reporting framework and therefore assumes public reporting.
15b. Scope of Reporting	3.13 External assurance. All GRI G3 Performance Indicators		GRI is a public reporting framework and therefore assumes public reporting. The GRI G3 Performance Indicators cover the same areas as CRI mentions in this question (community, environment, supply chain, customers, health, safety and wellbeing and employee issues.
<b>Section 3 - Management Practice</b>			
<b>Community Management</b>			
16. Key Issues	Disclosures on Management Approach: Society. SO1 Managing impacts on communities. 1.2 Strategy and Analysis		CRI is not as developed as GRI G3 in defining materiality. CRI asks organisations to provide key community issues but doesn't have as much detail on how organisations can identify key issues. The CRI prompts that they are derived from regular formal review process.
17. Community Strategy	Disclosures on Management Approach: Society. SO1 Managing impacts on communities. EC1 Direct economic value generated and distributed. (CRI 17. Community Strategy Part B)		The CRI mentions 'strategy' which has parallels with the GRI G3's Disclosures on Management Approach.

18. Targets	Disclosures on Management Approach: Society.		GRI G3 Performance Indicators don't ask organisations to specify exact targets but they aim at eliciting comparable information. <i>Disclosures on Management Approach</i> say organisations should state goals and performance against goals. Comparability Principle in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
19. Internal Delivery		Disclosures on Management Approach: Society. SO1 Managing impacts on communities.	Disclosures on Management Approach: Society says that organisations should state the most senior position with operational responsibility for social aspects, or explain how operational responsibility is divided at the senior level for these aspects.
20. Community Partnerships		Disclosures on Management Approach: Society. SO1 Managing impacts on communities.	The GRI G3 does not ask specifically about partnerships.
21. Monitoring	Disclosures on Management Approach: Society. SO1 Managing impacts on communities.		SO1 asks companies to report on the number of operations to which programs apply, whether they have been effective and how feedback and analysis has informed ongoing community engagement.
<b>Environment Management</b>			
22. Key Issues	Disclosures on Management Approach: Environmental. 1.2 Strategy and Analysis		CRI is not as developed as GRI G3 in defining materiality. CRI asks organisations to provide key environmental issues but doesn't have as much detail on how organisations can identify key issues. The CRI prompts that they are derived from regular formal review process.
23. Objectives	Disclosures on Management Approach: Environmental.		

24. Targets		Disclosures on Management Approach: Environmental.	GRI G3 Performance Indicators don't ask organisations to specify exact targets but they aim at eliciting comparable information. Disclosures on Management Approach say organisations should state goals and performance against goals. Comparability Principle in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
25. Employee Environmental Program	Disclosures on Management Approach: Environmental and Labour.	EN18 Initiatives to reduce greenhouse gas emissions. EN7 Initiatives to reduce indirect energy consumption EN6 Initiatives to provide energy efficient or renewable energy based products and services	
26. Communication with External Stakeholders	4.14 List of stakeholder groups. 4.15 Basis for identification and selection of stakeholders. 4.16 Approaches to stakeholder engagement. 4.17 Key stakeholder topics and concerns.		
27. Environmental Management System	Disclosures on Management Approach: Environmental.	EN18 Initiatives to reduce greenhouse gas emissions.	
28. Audit	Disclosures on Management Approach: Environmental 3.13 External assurance.		

Marketplace Management			
29. Key Issues	Disclosures on Management Approach: Product Responsibility. 1.2 Strategy and Analysis		CRI is not as developed as GRI G3 in defining materiality. CRI asks organisations to provide key marketplace issues but doesn't have as much detail on how organisations can identify key issues. The CRI prompts that they are derived from regular formal review process.
30a) Product or Service Impact (B2B)	PR1 Life cycle stages of products and services.		CRI asks for more specific additional information and distinguishes between consumer-facing businesses or business-to-business organisations.
30b) Product or Service Impact (B2C)	PR1 Life cycle stages of products and services.		
31. Customers	Disclosures on Management Approach: Product Responsibility PR5 Customer satisfaction. PR6 Marketing communications. PR7 Non-compliance with regulations and voluntary codes on product and service information. PR8 Complaints on breaches of privacy. 4.14 List of stakeholder groups. 4.15 Basis for identification and selection of stakeholders. 4.16 Approaches to stakeholder engagement. 4.17 Key stakeholder topics and concerns.		
32. Supply Chain - qualifying question			GRI G3 doesn't ask you to state countries or distinguish between high risk and low risk countries. CRI more comprehensive than GRI in this.
32a) Supply Chain (low risk countries)	HR2 Supplier screening on human rights.	EC6 Locally based suppliers.	CRI more comprehensive than GRI G3 in this on for example treatment of suppliers and specific social, environmental and economic issues in the supply chain.
32b) Supply Chain (high risk countries)	HR2 Supplier screening on human rights.	EC6 Locally based suppliers.	CRI more comprehensive than GRI G3 in this on for example treatment of suppliers and specific social, environmental and economic issues in the supply chain.
33. Influence over the Rules	Disclosures on Management Approach: Society SO5 Public policy positions and lobbying. SO6 Political donations.	4.13 Memberships in associations.	

34. Consistent Standards - qualifying question			GRI G3 doesn't ask you to state countries.
34a) Consistent Standards (no weak governance)	Disclosures on Management Approach: Society SO2 Analysis on corruption. SO4 Actions in response to corruption. SO5 Public policy positions and lobbying. SO6 Political donations.	SO3 Employees trained on corruption.	
34b) Consistent Standards (weak governance)	Disclosures on Management Approach: Society SO2 Analysis on corruption. SO4 Actions in response to corruption. SO5 Public policy positions and lobbying. SO6 Political donations.	SO3 Employees trained on corruption.	CRI asks organisations for their policy on how to operate in the absence of minimum legislation or enforcement.
<b>Workplace Management</b>			In the CRI more detail is in Section 4 -Performance and Impact
35. Key Issues	Disclosures on Management Approach: Labour. 1.2 Strategy and Analysis		CRI is not as developed as GRI G3 in defining materiality. CRI asks organisations to provide key workplace issues but doesn't have as much detail on how organisations can identify key issues. The CRI prompts that they are derived from regular formal review process.
36. Corporate Commitment & Disclosure	Disclosures on Management Approach: Labour. LA14Ratio of salary of men to women	LA7 Absentee rates and injuries. LA1 Total Workforce by employment type etc LA10 Training per employee. LA11Programs for Skills Management	CRI requires public reporting
37.Integration	Disclosures on Management Approach: Labour. (Includes Objectives and Targets)		GRI G3 Performance Indicators don't ask organisations to specify exact targets but they aim at eliciting comparable information. Disclosures on Management Approach say organisations should state goals and performance against goals. Comparability Principle in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.

<p>38. Employee Program</p>	<p>HR3 Employee training on human rights.                  HR8 Security personnel trained in human rights.                  LA11 Programs for Skills Management                  LA10 Training per employee. LA6 Percentage workforce                  OHS programs LA3 Benefits provided to fulltime employees  <i>Disclosures on Management Approach : Labour.</i></p>		<p>The CRI does not mention unions or freedom of association. The CRI asks companies to consult with employees in the development and implementation of employee programs and the right to enterprise bargaining - Q32.</p>
<p>39. Measuring and Monitoring</p>	<p><i>Disclosures on Management Approach: Labour.</i></p>		
<p><b>Section 4 - Performance and Impact</b></p>			
<p><b>Environmental Impact Areas</b></p>			
<p><b>Climate Change</b></p>			
<p>40. Measurement and Reporting</p>	<p>EC2 Financial implications of climate change.  <i>Disclosures on Management Approach: Environmental.</i>                  EN16 Direct and indirect greenhouse gas emissions.                  EN17 Other indirect greenhouse gas emissions.</p>	<p>EN3 Direct energy consumption by primary energy source.                  EN4 Indirect energy consumption by primary source. EN5 Energy saved due to conservation and efficiency improvements.                  EN6 Initiatives to provide energy-efficient or renewable energy based products and services.                  EN7 Initiatives to reduce indirect energy consumption and reductions achieved. EN18 Energy saved due to conservation and efficiency improvements.</p>	

<p>41. Scope of Information</p>	<p>Disclosures on Management Approach: Environmental. GRI G3 Completeness Principle. 3.7 Limitations on the scope or boundary of the report.</p>		<p>GRI G3 3.7 asks organisations to state any specific limitations on the scope or boundary of the report. GRI G3 Completeness Principle states that coverage of the material topics and indicators should be sufficient to reflect significant economic, environmental and social impacts, and enable stakeholders to assess the reporting organisation's performance in the reporting period.</p>
<p>42. Quality of Information</p>	<p>Disclosures on Management Approach: Environmental.</p>	<p>3.13 External assurance.</p>	<p>GRI G3 3.13 asks about policy and practice on external assurance provided.</p>
<p>43. Renewable Energy</p>	<p>Disclosures on Management Approach: Environmental.</p>	<p>EN3 Direct energy consumption by primary energy source. EN4 Indirect energy consumption by primary source. EN5 Energy saved due to conservation and efficiency improvements. EN6 Initiatives to provide energy-efficient or renewable energy based products and services. EN18 Energy saved due to conservation and efficiency improvements.</p>	<p>GRI G3 EN3 and EN4 ask you to identify direct and indirect energy consumption by primary source including non-renewable sources and renewable energy sources. As does CRI in Question 41, 43.</p>

44. Performance Improvement	Disclosures on Management Approach: Environmental. EN5 Energy saved due to conservation and efficiency improvements. EN18. Initiatives to reduce greenhouse gas emissions.	EN3 Direct energy consumption by primary energy source. EN4 Indirect energy consumption by primary source. EN7 Initiatives to reduce indirect energy consumption and reductions achieved. EN16 Total direct and indirect greenhouse gas emissions by weight.	GRI G3 Performance Indicators aim at eliciting comparable information. Also Comparability Principle in GRI G3 states that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
<b>Waste and Resource Management</b>			
45. Measurement and Reporting	EN22 Weight of waste by type and disposal method. <i>Disclosures on Management Approach: Environmental.</i>	EN24 Weight of transported, imported, exported, or treated waste.	EN22 is a GRI G3 Performance Indicator which aims at eliciting comparable information.
46. Scope of Information	Disclosures on Management Approach: Environmental. GRI G3 Completeness Principle. 3.7 Limitations on the scope or boundary of the report.		GRI G3 3.7 asks you to state any specific limitations on the scope or boundary of the report. GRI G3 Completeness principle also states that coverage of the material topics and indicators should be sufficient to reflect significant economic, environmental and social impacts, and enable stakeholders to assess the reporting organisation's performance in the reporting period.
47. Quality of Information	Disclosures on Management Approach: Environmental.	3.13 External assurance.	GRI G3 3.13 asks about policy and practice on external assurance provided.
48. Performance Improvement	Disclosures on Management Approach: Environmental.		GRI G3 Performance Indicators aim at eliciting comparable information. Also comparability principles in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.

<b>Environmental Impact Self-Selected Impact Areas</b>			
<b>Emissions to air</b>	EN16 Direct and indirect greenhouse gas emissions. EN17 Other indirect greenhouse gas emissions. EN20 NOx, SOx and other significant air emissions.		
<b>Unplanned environmental incidents</b>	EN23 Significant spills.	EN28 Fines and sanctions for non-compliance with environmental laws and regulations.	
<b>Water Pollution</b>	EN23 Significant spills.	EN21 Total water discharge. EN25 Biodiversity rich water bodies. EN28 Fines and sanctions for non-compliance with environmental laws and regulations.	
<b>Water Consumption</b>	EN8 Total water withdrawal by source.	EN9 Water sources significantly affected by withdrawal of water. EN10 Percentage and total volume of water recycled and reused.	
<b>Ozone Depletion</b>	EN19 Emissions of ozone-depleting substances.		
<b>Resource Use</b>	EN1 Materials used by weight or volume. EN2 Percentage of materials used that are recycled input materials.	EN26 Impacts of products and services.	

<b>Chemical Use</b>		EN19 Emissions of ozone-depleting substances. EN20 NOx, SOx and other significant air emissions. EN23 Significant spills. EN26 Impacts of products and services.	
<b>Local Impact, Indirect Impact</b>	EN26 Impacts of products and services. EN29 Impacts from transport.		
<b>Contaminated Land</b>	EN23 Significant spills.	EN14 Managing impacts on biodiversity. EN26 Impacts of products and services. EN28 Fines and sanctions for non-compliance with environmental laws and regulations.	
<b>Design</b>	EN6 Initiatives to provide energy-efficient or renewable energy based products and services.	EN26 Impacts of products and services.	
49. Measurement and Reporting	Disclosures on Management Approach: Environmental. Performance Indicators as above.		Disclosures on Management Approach: Environmental says companies should state goals and performance against goals.
50. Scope of Information	GRI G3 Completeness Principle.	3.7 Limitations on the scope or boundary of the report.	GRI G3 3.7 asks you to state any specific limitations on the scope or boundary of the report. GRI G3 Completeness Principle states that coverage of the material topics and indicators should be sufficient to reflect significant economic, environmental and social impacts, and enable stakeholders to assess the reporting organisation's performance in the reporting period.
51. Quality of Information		3.13 External assurance.	GRI G3 3.13 asks about policy and practice on external assurance provided.

52. Targets		Disclosures on Management Approach: Environmental	Disclosures on Management Approach: Environmental says companies should state goals and performance against goals.
53. Performance Improvement	Disclosures on Management Approach: Environmental Performance Indicators as above.		Disclosures on Management Approach: Environmental says that companies should state the most senior position with operational responsibility for environment, or explain how operational responsibility is divided at the senior level for these aspects.
<b>Biodiversity</b>			
54. Measurement and Reporting	EN11. Land in biodiversity habits. EN12. Impact on biodiversity rich areas. EN14. Managing impacts on biodiversity. <i>Disclosures on Management Approach: Environmental.</i>	EN13 Habitats protected or restored. EN15 IUCN Red List species.	
55. Scope of Information	GRI G3 Completeness Principle.		GRI G3 Completeness Principle states that coverage of the material topics and indicators should be sufficient to reflect significant economic, environmental and social impacts, and enable stakeholders to assess the reporting organisation's performance in the reporting period.
56. Quality of Information		3.13 External assurance.	GRI G3 3.13 asks about policy and practice on external assurance provided.
57. Targets	EN12. Impact on biodiversity rich areas. EN14 Managing impacts on biodiversity.	Disclosures on Management Approach: Environmental.	
58. Performance Improvement	EN13. Habitats protected or restored.	Disclosures on Management Approach: Environmental.	Disclosures on Management Approach: Environmental states companies should state goals and performance against goals.

<b>Social Impact Areas</b>			
<b>Health, Safety and Wellbeing</b>			
59. Management Systems	LA6 Workforce represented in formal health and safety committees. LA7 Absentee rates and injuries. <i>Disclosures on Management Approach: Labour.</i>	LA8 Programs for serious diseases. LA9 Health and safety in formal trade union agreements.	GRI G3 LA7 - this indicator shows whether health and safety management practices are resulting in fewer incidents. <i>Disclosures on Management Approach: Labour asks companies to state most senior position with organisational responsibility for labour aspects. Health and safety key reference point here.</i> GRI G3 does not ask companies to state external certification to OHSAS 18001. CRI stronger on occupational health and safety issues.
60. Absence Management	LA7 Absentee rates and injuries. <i>Disclosures on Management Approach: Labour.</i>		
61. Health and Wellbeing Employee Programs		LA8 Programs for serious diseases.	GRI G3 guidelines do not mention work-life policy, or health and well-being.
62. Measurement and Reporting	<i>Disclosures on Management Approach: Labour.</i>	3.13 External assurance. LA6 Workforce represented in formal health and safety committees. LA9 Health and safety in formal trade union agreements. <i>Disclosures on Management Approach: Labour.</i>	CRI sets more specific targets on occupational health and safety issues and well-being issues
<b>Employee Development</b>			
63. Corporate Commitment	<i>Disclosures on Management Approach: Labour.</i> LA10 Training per employee. LA11 Programs for skills management and lifelong learning.		<i>Disclosures on Management Approach: Labour asks companies to state most senior position with operational responsibility for labour aspects, which includes training.</i>

64. Measurement and Reporting	Disclosures on Management Approach: Labour.		CRI more specific on measurement of impact and value of training, and regular reporting on results of learning and development activities
65. Performance Improvement	Disclosures on Management Approach: Labour.	LA10 Training per employee.	GRI G3 LA10 is a Performance Indicator, GRI G3 Performance Indicators aim at eliciting comparable information. Also Comparability Principles in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
66. Employee Programs	Disclosures on Management Approach: Labour.		GRI G3 LA10 matches with CRI 67 - asks companies to identify number of employees in each employment category across organisation's operations. CRI is more specific on employee development.
<b>Equality Diversity and Inclusion in the Workplace</b>			
67. Corporate Commitment and Engagement	Disclosures on Management Approach: Human Rights and Labour.	SO1	Disclosures on Management Approach: Human Rights states organisations should include management approach to non-discrimination, and companies need to state most senior position with operational responsibility for human rights aspects. <i>Disclosures on Management Approach: Labour - disclosures on diversity and equal opportunity.</i> CRI more specific on diversity.
68. Integration .	Disclosures on Management Approach: Human Rights and Labour.		No indicator directly relevant in GRI G3.
69. Measurement and Reporting	LA13 Workforce by diversity. LA1 Workforce.	Disclosures on Management Approach: Labour HR3 Employee training on human rights.	GRI G3 HR3 refers to employee training on human rights.
70. Performance Improvement		LA13 Workforce by diversity. LA14 Salary ratio by gender.	GRI G3 LA13 and LA14 are Performance Indicators - GRI G3 Performance Indicators aim at eliciting comparable information. Also Comparability Principles in GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.

<b>Community Investment</b>			
71. Measurement of Inputs	EC1 Direct economic value generated and distributed. SO1 Managing impacts on communities. <i>Disclosures on Management Approach: Society.</i>		CRI asks for specific inputs in monetary terms. <i>Disclosures on Management Approach: Society</i> says organisations should state goals and performance against goals.
72. Measurement of Outputs	SO1 Managing impacts on communities. <i>Disclosures on Management Approach: Society.</i>		<i>Disclosures on Management Approach: Society</i> states companies should state goals and performance against goals.
73. Business Benefits		4.17 Key stakeholder topics and concerns. (CRI 79c)	GRI G3 does not ask for specific demonstration of business benefits.
74. Community Benefits	SO1 Managing impacts on communities. EC8 Development and impact of infrastructure investments and services.	4.17 Key stakeholder topics and concerns. (CRI 79c)	
75. Reporting			GRI is a public reporting framework and therefore assumes public reporting.
<b>Social Self-Selected Impact Area</b>			Depends on what impact area is chosen.
76. Corporate Commitment	<i>Disclosures on Management Approach: Society.</i>		
77. Measurement and Reporting	<i>Disclosures on Management Approach: Society.</i>		GRI G3 Performance Indicators aim at eliciting comparable information. Also comparability principles in GRI state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
78. Quality of Information	<i>Disclosures on Management Approach: Society.</i>	3.13 External assurance.	GRI G3 3.13 asks about policy and practice on external assurance provided.
79. Coverage	<i>Disclosures on Management Approach: Society.</i>		

80. Performance Improvement	Disclosures on Management Approach: Society.		GRI G3 Performance Indicators aim at eliciting comparable information. Also Comparability Principles in the GRI G3 state that reported information should be presented in a manner that enables stakeholders to analyse changes in the organisation's performance over time.
<b>Section 5 - Assurance</b>			
81. Assurance Process	3.13 External assurance.		
82. Disclosure			GRI is a public reporting framework and therefore assumes public reporting.

**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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