

Methodologies used in Sustainability Reporting of Companies in Indonesia, Malaysia, Singapore and Thailand

In all the individual studies on companies conducted, the GRI G4 guidelines and Code of Corporate Governance of each country were adopted as a reference for assessing sustainability reports. These guidelines form a set of an extensive and comprehensive quantitative framework that are widely recognised as a global standard for sustainability reporting.

The GRI G4 guidelines and Code of Corporate Governance provide a holistic and comprehensive assessment of sustainability issues including those related to supply chain management and human rights. The extensive GRI assessment framework is condensed into 23 criteria, which were in turn grouped into the four following indicators; Governance, Economic, Environmental and Social (*Table 1*).

The depth of disclosure was analysed through the assignment of scores ranging from 1 to 5 for each criterion. 1 point was awarded if there was no information provided or specified for the particular criterion, while 5 points were awarded if detailed information substantiated with measurements were furnished. The total score under each indicator was then converted to a relative score out of 5, in order to assign equal weight to each of the four indicators. The maximum score that a company could obtain was 20 but was converted to a scale of 100. Therefore, the minimum score or level of disclosure that a company can attain is 20 while the maximum score it can attain is 100. The score obtained reflects the level of sustainability disclosure of the company to the areas of assessment in this methodology.

The scores for each company were subsequently aggregated to compute a country's average. It is noted that this scoring method is a quantitative means employed to gauge the comprehensiveness of information disclosed by a company, and does not represent its sustainability performance.

Maximum score = 100	
Governance	Economic
Gov 1: Code on corporate governance	Econ 1: Economic value generated
Gov 2: Governance procedures	Econ 2: Value and supply chain
Gov 3: Anti-corruption and code of ethics	Econ 3: Climate change – implications, risks, opportunities
	Econ 4: Investment in non-core business infrastructure
	Econ 5: Risk management
Environmental	Social
Env 1: Energy	Soc 1: Diversity and equal opportunity
Env 2: Water	Soc 2: Labour and industrial relations
Env 3: Waste management	Soc 3: Occupational health and safety
Env 4: Carbon emissions	Soc 4: Training and education
Env 5: Biodiversity	Soc 5: Human rights
Env 6: Compliance	Soc 6: Community involvement
Env 7: Product and service stewardship	Soc 7: Product responsibility
	Soc 8: Philanthropy

Table 1: Indicators in GRI G4 guidelines and Code of Corporate Governance assessment methodology

Additionally, disclosures on three other areas; Strategy and Analysis, Materiality and Stakeholder Engagement, were also reported for companies in this study (*Table 2*). These general standard disclosures are applicable to all companies or organisations preparing a sustainability report. A total of eight criteria fall under these areas and each criterion is assessed based on the proportion of companies that disclosed information on it.

Strategy and Analysis	Materiality	Stakeholder Engagement
Provide a statement from the most senior decision-maker of the organization (such as CEO) about the relevance of sustainability	Explain the process for defining the report content and the aspect boundaries	Stakeholder engagement and inclusiveness policies and procedures
Provide a description of key impacts, risks and opportunities	List all the material aspects identified	Provide a list of stakeholder groups engaged by the organisation
	Report aspect boundaries for each material aspect	Report the basis for identification and selection of stakeholders with whom to engage

Table 2: Assessment criteria under the General Standard Disclosures for companies

Sample coding manual for GRI G4 guidelines and Code of Corporate Governance:

1. Indonesia

	Score for Level of Disclosure					
	0	1	2	3	4	5
Governance						
Indonesia's Code of Good Corporate Governance 2006						
Did the company made a positive confirmation at the start of the corporate governance section of the company's Annual Report that they have adhered to the principles and guidelines of the Code, or specify each area of non-compliance						
Disclosure on compliance part 1: ENSURING THE BASIS FOR AN EFFECTIVE CORPORATE GOVERNANCE FRAMEWORK IN INDONESIA						
Principle 1.1 Role of Regulatory, Supervisory and Enforcement Authorities						
Principle 1.2 Role of Market Participants						
Principle 1.3 Role of the Public						
Disclosure on compliance part 2: GOOD CORPORATE GOVERNANCE GENERAL PRINCIPLES						

Principle 2.1 Transparency					
Principle 2.2 Accountability					
Principle 2.3 Responsibility					
Principle 2.4 Independency					
Principle 2.5 Fairness					
Disclosure on compliance part 3: BUSINESS ETHICS AND CODE OF CONDUCT					
Principle 3.1 Company Values					
Principle 3.2 Business Ethics					
Principle 3.3 Code of Conduct					
Disclosure on compliance part 4: ORGANS OF THE COMPANY					
Principle 4.1 General Meeting of Shareholders					
Principle 4.2 Board of Commissioners and Board of Directors					

Principle 4.3 Board of Commissioners						
Principle 4.4 Board of Directors						
Disclosure on compliance part 5: RIGHTS AND ROLE OF SHAREHOLDERS						
Principle 5.1 Rights of Shareholders and Key Ownership Function						
Principle 5.2 Responsibility of Company against Shareholders						
Disclosure on compliance part 6: THE RIGHTS AND ROLE OF OTHER STAKEHOLDERS						
Principle 6.1 Employees						
Principle 6.2 Resource Providers						
Principle 6.3 Users of Product and Services						
Governance Procedure Disclosed						
Mechanisms /checks for ensuring good governance-governance structure of the organization						
Extent of involvement across the company-indicate any direct responsibility for economic; social and environmental performance of such committees						

-Indicate any direct responsibility for economic, social and environmental performance of such committees.						
-Indicate whether the Chair of the highest governance body is also an executive officer.						
-Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).						
Board's responsibilities for sustainability issues						
Anti-Corruption and code of ethics						
Anti-Corruption policies, whistle blowing, and follow up actions						
Did the company disclose organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics?						
Economic						
Economic value generated						
How activities and production impacts broader economy						
-Direct economic value generated: revenues.						
-Direct economic value distributed: operating costs.						
Value and Supply Chain (services and goods)						
Responsible supply sourcing & Supplier capacity building						
Climate Change-implications, risk, opportunities						
Consideration of current and future impact of climate change on business operations, Measures to manage the challenge and opportunities, Mitigation Procedures and Policies						
Investment in non-core business infrastructure that benefit the public						
Situating business operations as part of overall economic development, e.g. roads and communications infrastructure in mining towns and nearby communities						

Risk Management						
Identification and assessment procedures, Financial and non-financial impact, Application of resource in mitigating and managing risk						
Environmental						
Energy						
Measuring direct and indirect energy consumption (kW), Energy saving and reduction policies/initiatives, Energy-efficient or renewable energy services and adoptions						
Water						
Percentage and total volume of water recycled and reused, Water sources directly and indirectly affected by water withdrawal						
Waste Management						
Processes/Measures to monitor and manage waste, Pollution, recycling and collection systems and extent of efficacy						
Greenhouse Gases (GHG)/Carbon Emissions						
GHG/Carbon emissions and consumption, Reduction and offsetting measures, identification procedures, Related policies/initiatives to implement measures						
Biodiversity (ecosystem and balance of species)						
Consideration of impact on biodiversity in areas of operation, Initiative/Measures to minimize impact and restore affected aspects of biodiversity						
Compliance (fire, spills, related sanctions/fines/penalties)						
Environment-related accidents or penalties and consequent measures to minimize/negative impact, Measures, precautions, initiatives to ensure compliance and prevention of accidents/penalties						
Product and Service Stewardship						

Additional design improvements, Green packaging and shipping						
Social - Labour Rights and Practices						
Diversity and equal opportunity (Practice)						
Fair employment practices and equal remuneration, Employment of disadvantaged groups in relation to work required, Anti-discrimination policies and corrective actions against discrimination						
Labour/Migrant relations & Industrial relations/unionisation						
Feedback and communication channels with employers, agents and respective support organizations, Labour-management relations						
Worker representation through unions or associations						
Occupational Health and Safety						
Comprehensive and relevant health and safety measures in place, Accident and emergency procedures and provisions, Insurance and/or support for injury and disease						
Training and Education						
Skill upgrade and education for staff of various levels, Career development opportunities for employees						
Social - Human Rights						
Human Rights						
Social - Community and Society						
Community involvement						

Identify adverse impact on local communities, Measures/Practices to mitigate or rectify the impact, Engagement through media and virtual platforms						
Product Responsibility						
Ensuring safety and quality of products and services, Consideration of impact of product on consumers and broader society						
Philanthropy/Charitable Contributions						
Monetary Contribution						
Voluntarism programs						
Charity foundations						

2. Malaysia

	Score for Level of Disclosure					
	0	1	2	3	4	5
Governance						
Malaysian Code on Corporate Governance 2012						
Did the company made a positive confirmation at the start of the corporate governance section of the company's Annual Report that they have adhered to the principles and guidelines of the Code, or specify each area of non-compliance						

Disclosure on compliance principle 1: ESTABLISH CLEAR ROLES AND RESPONSIBILITIES						
Recommendation 1.1 The board should establish clear functions reserved for the board and those delegated to management						
Recommendation 1.2 The board should establish clear roles and responsibilities in discharging its fiduciary and leadership functions						
Recommendation 1.3 The board should formalise ethical standards through a code of conduct and ensure its compliance						
Recommendation 1.4 The board should ensure that the company's strategies promote sustainability						
Recommendation 1.5 The board should have procedures to allow its members access to information and advice						
Recommendation 1.6 The board should ensure it is supported by a suitably qualified and competent company secretary						
Recommendation 1.7 The board should formalise, periodically review and make public its board charter						
Disclosure on compliance principle 2: STRENGTHEN COMPOSITION						
Recommendation 2.1 The board should establish a Nominating Committee which should comprise exclusively of non-executive directors, a majority of whom must be independent						
Recommendation 2.2 The Nominating Committee should develop, maintain and review the criteria to be used in the recruitment process and annual assessment of directors						
Recommendation 2.3 The board should establish formal and transparent remuneration policies and procedures to attract and retain directors						

Disclosure on compliance principle 3: REINFORCE INDEPENDENCE						
Recommendation 3.1 The board should undertake an assessment of its independent directors annually						
Recommendation 3.2 The tenure of an independent director should not exceed a cumulative term of nine years (may serve as a non-independent director upon completion of the nine years)						
Recommendation 3.3 The board must justify and seek shareholders' approval in the event it retains as an independent director, a person who has served in that capacity for more than nine years.						
Recommendation 3.4 The positions of chairman and CEO should be held by different individuals, and the chairman must be a non-executive member of the board						
Recommendation 3.5 The board must comprise a majority of independent directors where the chairman of the board is not an independent director.						
Disclosure on compliance principle 4: FOSTER COMMITMENT						
Recommendation 4.1 The board should set out expectations on time commitment for its members and protocols for accepting new directorships						
Recommendation 4.2 The board should ensure its members have access to appropriate continuing education programmes						
Disclosure on compliance principle 5: UPHOLD INTEGRITY IN FINANCIAL REPORTING						
Recommendation 5.1 The Audit Committee should ensure financial statements comply with applicable financial reporting standards						
Recommendation 5.2 The Audit Committee should have policies and procedures to assess the suitability and independence of external auditors						

Disclosure on compliance principle 6: RECOGNISE AND MANAGE RISKS						
Recommendation 6.1 The board should establish a sound framework to manage risks						
Recommendation 6.2 The board should establish an internal audit function which reports directly to the Audit Committee						
Disclosure on compliance principle 7: ENSURE TIMELY AND HIGH QUALITY DISCLOSURE						
Recommendation 7.1 The board should ensure the company has appropriate corporate disclosure policies and procedures						
Recommendation 7.2 The board should encourage the company to leverage on information technology for effective dissemination of information						
Disclosure on compliance principle 8: STRENGTHEN RELATIONSHIP BETWEEN COMPANY AND SHAREHOLDERS						
Recommendation 8.1 The board should take reasonable steps to encourage shareholder participation at general meetings						
Recommendation 8.2 The board should encourage poll voting						
Recommendation 8.3 The board should promote effective communication and proactive engagements with shareholders						
Governance Procedure Disclosed						
Mechanisms /checks for ensuring good governance-governance structure of the organization						

Extent of involvement across the company-indicate any direct responsibility for economic; social and environmental performance of such committees						
-Indicate any direct responsibility for economic, social and environmental performance of such committees.						
-Indicate whether the Chair of the highest governance body is also an executive officer.						
-Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).						
Board's responsibilities for sustainability issues						
Anti-Corruption and code of ethics						
Anti-Corruption policies, whistle blowing, and follow up actions						
Did the company disclose organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics?						
Economic						
Economic value generated						
How activities and production impacts broader economy						
-Direct economic value generated: revenues.						
-Direct economic value distributed: operating costs.						
Value and Supply Chain (services and goods)						
Responsible supply sourcing & Supplier capacity building						
Climate Change-implications, risk, opportunities						
Consideration of current and future impact of climate change on business operations, Measures to manage the challenge and opportunities, Mitigation Procedures and Policies						

Investment in non-core business infrastructure that benefit the public						
Situating business operations as part of overall economic development, e.g. roads and communications infrastructure in mining towns and nearby communities						
Risk Management						
Identification and assessment procedures, Financial and non-financial impact, Application of resource in mitigating and managing risk						
Environmental						
Energy						
Measuring direct and indirect energy consumption (kW), Energy saving and reduction policies/initiatives, Energy-efficient or renewable energy services and adoptions						
Water						
Percentage and total volume of water recycled and reused, Water sources directly and indirectly affected by water withdrawal						
Waste Management						
Processes/Measures to monitor and manage waste, Pollution, recycling and collection systems and extent of efficacy						
Greenhouse Gases (GHG)/Carbon Emissions						
GHG/Carbon emissions and consumption, Reduction and offsetting measures, identification procedures, Related policies/initiatives to implement measures						
Biodiversity (ecosystem and balance of species)						
Consideration of impact on biodiversity in areas of operation, Initiative/Measures to minimize impact and restore affected aspects of biodiversity						
Compliance (fire, spills, related sanctions/fines/penalties)						

Environment-related accidents or penalties and consequent measures to minimize/negative impact, Measures, precautions, initiatives to ensure compliance and prevention of accidents/penalties						
Product and Service Stewardship						
Additional design improvements, Green packaging and shipping						
Social - Labour Rights and Practices						
Diversity and equal opportunity (Practice)						
Fair employment practices and equal remuneration, Employment of disadvantaged groups in relation to work required, Anti-discrimination policies and corrective actions against discrimination						
Labour/Migrant relations & Industrial relations/unionisation						
Feedback and communication channels with employers, agents and respective support organizations, Labour-management relations						
Worker representation through unions or associations						
Occupational Health and Safety						
Comprehensive and relevant health and safety measures in place, Accident and emergency procedures and provisions, Insurance and/or support for injury and disease						
Training and Education						
Skill upgrade and education for staff of various levels, Career development opportunities for employees						
Social - Human Rights						
Human Rights						
Social - Community and Society						

Community involvement						
Identify adverse impact on local communities, Measures/Practices to mitigate or rectify the impact, Engagement through media and virtual platforms						
Product Responsibility						
Ensuring safety and quality of products and services, Consideration of impact of product on consumers and broader society						
Philanthropy/Charitable Contributions						
Monetary Contribution						
Voluntarism programs						
Charity foundations						

3. Singapore

	Score for Level of Disclosure					
	0	1	2	3	4	5
Governance						
Singapore Code of Corporate Governance						
Did the company made a positive confirmation at the start of the corporate governance section of the company's Annual Report that they have adhered to the principles and guidelines of the Code, or specify each area of non-compliance						

Disclosure on compliance principle 1: THE BOARD'S CONDUCT OF AFFAIRS				
Disclosure on compliance principle 2: BOARD COMPOSITION AND GUIDANCE				
Disclosure on compliance principle 3: CHAIRMAN AND CHIEF EXECUTIVE OFFICER				
Disclosure on compliance principle 4: BOARD MEMBERSHIP				
Disclosure on compliance principle 5: BOARD PERFORMANCE				
Disclosure on compliance principle 6: ACCESS TO INFORMATION				
Disclosure on compliance principle 7: PROCEDURES FOR DEVELOPING REMUNERATION POLICIES				
Disclosure on compliance principle 8: LEVEL AND MIX OF REMUNERATION				
Disclosure on compliance principle 9: DISCLOSURE ON REMUNERATION				
Disclosure on compliance principle 10: ACCOUNTABILITY				
Disclosure on compliance principle 11: RISK MANAGEMENT AND INTERNAL CONTROLS				
Disclosure on compliance principle 12: AUDIT COMMITTEE				

Disclosure on compliance principle 13: INTERNAL AUDIT						
Disclosure on compliance principle 14: SHAREHOLDER RIGHTS						
Disclosure on compliance principle 15: COMMUNICATION WITH SHAREHOLDERS						
Disclosure on compliance principle 16: CONDUCT OF SHAREHOLDER MEETINGS						
Governance Procedure Disclosed						
Mechanisms /checks for ensuring good governance-governance structure of the organization						
Extent of involvement across the company-indicate any direct responsibility for economic; social and environmental performance of such committees						
-Indicate any direct responsibility for economic, social and environmental performance of such committees.						
-Indicate whether the Chair of the highest governance body is also an executive officer.						
-Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).						
Board's responsibilities for sustainability issues						
Anti-Corruption and code of ethics						

Anti-Corruption policies, whistle blowing, and follow up actions						
Did the company disclose organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics?						
Economic						
Economic value generated						
How activities and production impacts broader economy						
-Direct economic value generated: revenues.						
-Direct economic value distributed: operating costs.						
Value and Supply Chain (services and goods)						
Responsible supply sourcing & Supplier capacity building						
Climate Change-implications, risk, opportunities						
Consideration of current and future impact of climate change on business operations, Measures to manage the challenge and opportunities, Mitigation Procedures and Policies						
Investment in non-core business infrastructure that benefit the public						
Situating business operations as part of overall economic development, e.g. roads and communications infrastructure in mining towns and nearby communities						
Risk Management						
Identification and assessment procedures, Financial and non-financial impact, Application of resource in mitigating and managing risk						
Environmental						
Energy						
Measuring direct and indirect energy consumption (kW), Energy saving and reduction policies/initiatives, Energy-efficient or renewable energy services and adoptions						
Water						

Percentage and total volume of water recycled and reused, Water sources directly and indirectly affected by water withdrawal						
Waste Management						
Processes/Measures to monitor and manage waste, Pollution, recycling and collection systems and extent of efficacy						
Greenhouse Gases (GHG)/Carbon Emissions						
GHG/Carbon emissions and consumption, Reduction and offsetting measures, identification procedures, Related policies/initiatives to implement measures						
Biodiversity (ecosystem and balance of species)						
Consideration of impact on biodiversity in areas of operation, Initiative/Measures to minimize impact and restore affected aspects of biodiversity						
Compliance (fire, spills, related sanctions/fines/penalties)						
Environment-related accidents or penalties and consequent measures to minimize/negative impact, Measures, precautions, initiatives to ensure compliance and prevention of accidents/penalties						
Product and Service Stewardship						
Additional design improvements, Green packaging and shipping						
Social - Labour Rights and Practices						
Diversity and equal opportunity (Practice)						
Fair employment practices and equal remuneration, Employment of disadvantaged groups in relation to work required, Anti-discrimination policies and corrective actions against discrimination						
Labour/Migrant relations & Industrial relations/unionisation						

Feedback and communication channels with employers, agents and respective support organizations, Labour-management relations						
Worker representation through unions or associations						
Occupational Health and Safety						
Comprehensive and relevant health and safety measures in place, Accident and emergency procedures and provisions, Insurance and/or support for injury and disease						
Training and Education						
Skill upgrade and education for staff of various levels, Career development opportunities for employees						
Social - Human Rights						
Human Rights						
Social - Community and Society						
Community involvement						
Identify adverse impact on local communities, Measures/Practices to mitigate or rectify the impact, Engagement through media and virtual platforms						
Product Responsibility						
Ensuring safety and quality of products and services, Consideration of impact of product on consumers and broader society						
Philanthropy/Charitable Contributions						
Monetary Contribution						
Voluntarism programs						
Charity foundations						

4. Thailand

	Score for Level of Disclosure					
	0	1	2	3	4	5
Governance						
Principles of Good Corporate Governance for Listed Companies 2012						
Did the company made a positive confirmation at the start of the corporate governance section of the company's Annual Report that they have adhered to the principles and guidelines of the Code, or specify each area of non-compliance						
Disclosure on compliance principle 1: RIGHTS OF SHAREHOLDERS						
Recommended best practices 1 Shareholders' meeting						
Recommended best practices 2 Procedures on the shareholders' meeting date						
Recommended best practices 3 Writing and releasing of the minutes of shareholders' meetings						
Disclosure on compliance principle 2: EQUITABLE TREATMENT OF SHAREHOLDERS						
Recommended best practices 1 Release of information before the shareholders' meeting						
Recommended best practices 2 Protection of minor shareholders						

Recommended best practices 3 Protection against abuse of inside information					
Recommended best practices 4 Conflicts of interest by directors					
Disclosure on compliance principle 3: ROLE OF STAKEHOLDERS					
Recommended best practices 1 Setting policies affecting stakeholders					
Recommended best practices 2 Disclosure of policies					
Disclosure on compliance principle 4: DISCLOSURE AND TRANSPARENCY					
Recommended best practices 1 Disclosure of information					
Recommended best practices 2 Minimum information disclosed on the company's website					
Disclosure on compliance principle 5: RESPONSIBILITIES OF THE BOARD					
Recommended best practices 1 Board structure					
Recommended best practices 2 Committees					
Recommended best practices 3 Roles and responsibilities of the board					
Recommended best practices 4 Board meetings					

Recommended best practices 5 Board self-assessment						
Recommended best practices 6 Remuneration						
Recommended best practices 7 Board and management training						
Governance Procedure Disclosed						
Mechanisms /checks for ensuring good governance-governance structure of the organization						
Extent of involvement across the company-indicate any direct responsibility for economic; social and environmental performance of such committees						
-Indicate any direct responsibility for economic, social and environmental performance of such committees.						
-Indicate whether the Chair of the highest governance body is also an executive officer.						
-Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).						
Board's responsibilities for sustainability issues						
Anti-Corruption and code of ethics						
Anti-Corruption policies, whistle blowing, and follow up actions						

Did the company disclose organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics?						
Economic						
Economic value generated						
How activities and production impacts broader economy						
-Direct economic value generated: revenues.						
-Direct economic value distributed: operating costs.						
Value and Supply Chain (services and goods)						
Responsible supply sourcing & Supplier capacity building						
Climate Change-implications, risk, opportunities						
Consideration of current and future impact of climate change on business operations, Measures to manage the challenge and opportunities, Mitigation Procedures and Policies						
Investment in non-core business infrastructure that benefit the public						
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Risk Management						
Identification and assessment procedures, Financial and non-financial impact, Application of resource in mitigating and managing risk						
Environmental						
Energy						

Measuring direct and indirect energy consumption (kW), Energy saving and reduction policies/initiatives, Energy-efficient or renewable energy services and adoptions						
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Percentage and total volume of water recycled and reused, Water sources directly and indirectly affected by water withdrawal						
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GHG/Carbon emissions and consumption, Reduction and offsetting measures, identification procedures, Related policies/initiatives to implement measures						
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Consideration of impact on biodiversity in areas of operation, Initiative/Measures to minimize impact and restore affected aspects of biodiversity						
Compliance (fire, spills, related sanctions/fines/penalties)						
Environment-related accidents or penalties and consequent measures to minimize/negative impact, Measures, precautions, initiatives to ensure compliance and prevention of accidents/penalties						
Product and Service Stewardship						
Additional design improvements, Green packaging and shipping						
Social - Labour Rights and Practices						
Diversity and equal opportunity (Practice)						
Fair employment practices and equal remuneration, Employment of disadvantaged groups in relation to work required, Anti-discrimination policies and corrective actions against discrimination						

Labour/Migrant relations & Industrial relations/unionisation						
Feedback and communication channels with employers, agents and respective support organizations, Labour-management relations						
Worker representation through unions or associations						
Occupational Health and Safety						
Comprehensive and relevant health and safety measures in place, Accident and emergency procedures and provisions, Insurance and/or support for injury and disease						
Training and Education						
Skill upgrade and education for staff of various levels, Career development opportunities for employees						
Social - Human Rights						
Human Rights						
Social - Community and Society						
Community involvement						
Identify adverse impact on local communities, Measures/Practices to mitigate or rectify the impact, Engagement through media and virtual platforms						
Product Responsibility						
Ensuring safety and quality of products and services, Consideration of impact of product on consumers and broader society						
Philanthropy/Charitable Contributions						
Monetary Contribution						
Voluntarism programs						
Charity foundations						

Sample coding manual for the General Standard Disclosures under GRI G4 guidelines:

	Level of Disclosure (Tick one score for each indicator)					
	0	1	2	3	4	5
General Standard Disclosures						
Strategy & Analysis						
CEO/Chairman/President Letter or Statement						
Key impacts, risks, and opportunities						
Did the company prepare its sustainability report 'in accordance' with the GRI guidelines: the Core option or the Comprehensive option						
Identified Material Aspects and Boundaries						
Entities included in financial statements						
Process for defining report boundaries and content						
Material aspects included in the report						
Descriptions of material aspect boundaries within and outside the organization defined						
Changes from previous reports in terms of scope and/or boundaries						
Stakeholder Engagement and Inclusiveness						

Stakeholder Engagement and Inclusiveness Policies and Procedures						
Provide a list of stakeholder groups engaged by the organization						
Report the basis for identification and selection of stakeholders with whom to engage						
Disclosures on Management Approach (DMA)						
Did the company provide disclosures on management approach (DMA)						
Materiality						
Did the company disclose that this aspect is material to the company						
Economic value generated						
Value and Supply Chain (services and goods)						
Climate Change-implications, risk, opportunities						
Investment in non-core business infrastructure that benefit the public						
Energy						
Water						
Waste Management						
Greenhouse Gases (GHG)/Carbon Emissions						
Biodiversity (ecosystem and balance of species)						

Compliance (fire, spills, related sanctions/fines/penalties)						
Product and Service Stewardship						
Diversity and equal opportunity (Practice)						
Labour/Migrant relations & Industrial relations/unionisation						
Occupational Health and Safety						
Training and Education						
Social - Human Rights						
Community involvement						
Product Responsibility						
Philanthropy/Charitable Contributions						

