

UITP SUSTAINABILITY REPORTING CHARTER & GLOBAL REPORTING INITIATIVE G4 GUIDELINES

The fourth iteration of the Global Reporting Initiative's guidelines (GRI G4) - the world's most widely used sustainability reporting standard - provides organisations with the ability to disclose their most critical impacts, be they be positive or negative, on the environment, society and the economy. In doing so, organisations can enhance their value, measure and manage change and drive improvement and innovation.

The purpose of this guide is to help public transport organisations to get to grips with the latest version of the GRI standard and help organisations understand how to use the GRI G4 and UITP Sustainability Reporting Framework in conjunction.

INTRODUCTION

Organisations and governments recognise the need to make all types of businesses more sustainable. As such, public and private companies are increasingly being encouraged or required through regulation to 'integrate sustainability information into their reporting cycle'. At the same time, governments are actively encouraging sectors to build capacity on sustainability reporting within their respective professions.

Widespread sustainability reporting practices, creating transparency, can help markets function more efficiently and indicate the health of the economy and society; and help drive progress by all organizations including the public transport sector towards smart, sustainable and inclusive growth. Organizations can use reporting to inform their risk analysis strategies and boost their business and a growing number of companies see sustainability reporting as a means to drive greater innovation through their businesses, products and services to create a competitive advantage in the market. As such, governments, businesses and stakeholders all directly benefit from it.

UITP's intention has always been to provide a reporting mechanism where reporters would get added value from the exercise, rather than just use resources to produce a report. As such, the tools developed by the SDC are designed to assist public transport organisations to report and track performance of those key issues which a public transport undertaking is dealing with and the UITP Sustainability Reporting Charter is designed to add transparency to the process and recognise the value of public reporting.

This publication provides cross references between the UITP Reporting Charter tools and the GRI G4 guidance, which can be useful for public transport organizations to take advantage of the synergies and complementarities of the two initiatives, especially for those organizations that have used the UITP Reporting Framework and would like to understand how it relates to the GRI Guidelines. The Framework outlines the types of issues and indicators specific for the public transport sector, so by using the two approaches in conjunction, public transport professionals will have a practical set of tools to measure and report their unique sustainability performance and impacts, reflecting important current and future trends on non-financial reporting.

GRI G4 - THE BASICS

Like the UITP Sustainability Reporting Charter, the GRI G4 aims to promote transparency through sustainability reporting by providing guidance and support to all organisations. The latest guidelines aim to help all organisations prepare sustainability reports and practices 'that matter' in order to enhance business performance. At the same time, it aims to be flexible enough to be used by different codes such as the UITP Reporting Framework. It should be noted that from 1 January 2016, all GRI reports must be G\$ and as such, GRI G3 reports will no longer be recognised.

The GRI's reporting principles are key to achieving transparency, in that they define reporting content but also quality. These principles serve as a tool to help ensuring that quality information is presented in reports so that stakeholders can make sound and reasonable assessments of performance and take appropriate action. By following this approach and reporting information 'that matters' for the public transport sector using the UITP Reporting Framework, organisations will also be in accordance with the GRI G4 in conjunction. This guide aims to support such an approach and translate the latest GRI guidelines for public transport professionals.

DEFINING REPORT CONTENT

For the GRI, there are four key factors when defining report content which reflect some of the latest developments in non-financial reporting: materiality, stakeholder inclusiveness, sustainability context and completeness.

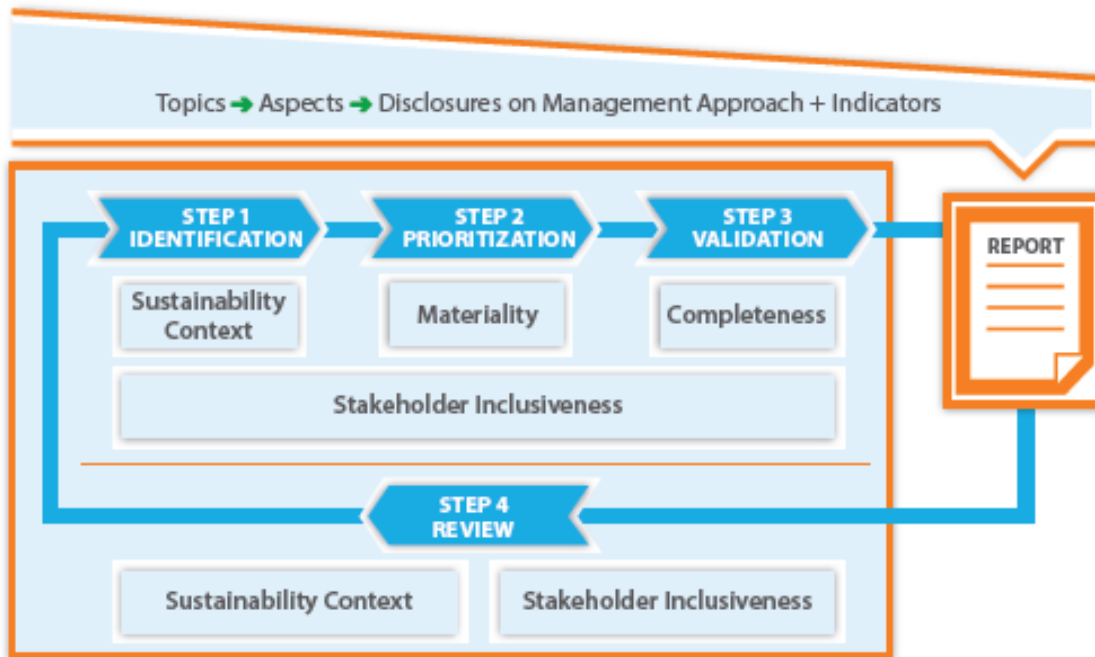
Sustainability Context

In preparing a report, an essential part is the 'Sustainability Context'. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers. The GRI's Sustainability Context principle says that a "report should present the organisation's performance in a wider context of sustainability". By aligning the UITP Sustainability Reporting Charter with paragraph 47 of the outcome document of the 2012 United Nations Conference on Sustainable Development (Rio+20), it also recognises the importance of public transport sustainability reporting in the wider context of sustainable development.

Materiality

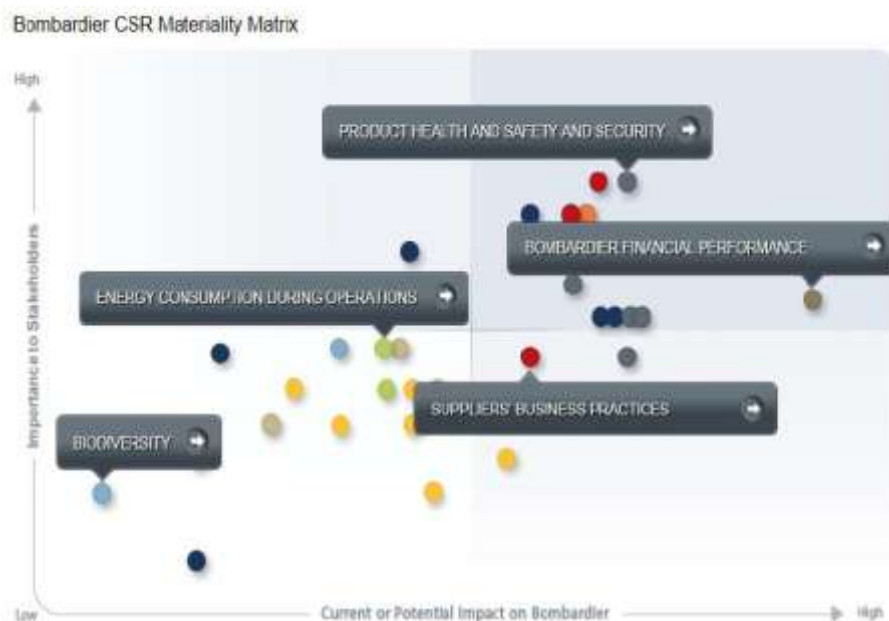
The evolution of the G4 puts more responsibility on the reporter to define 'materiality' in terms of its unique business. Materiality is the threshold where issues become sufficiently important to a business that the issue should be managed, measured and reported. The outcome of this exercise will be a list of key topics / issues that should be reported on but not all these issues will be equally important and these should be prioritised.

Determining the 'boundary' of responsibility is also important when defining material issues. That is whether the responsibility for action and influence lies within or outside the organisation e.g. within the supply chain. The GRI guidelines provide information to help organisations determine their 'boundary' such as the geographic location of their operations, legal form / ownership. The table below from the GRI G4 guidelines outlines the four step process for defining material issues and the boundary process overview. It is important to note that the process of defining materiality is part of a wider process and would not happen overnight. In theory as indicated below, it would in fact take 2 years to fully accomplish.



Stakeholder inclusiveness

¹For both the UITP Charter and GRI G4, stakeholders will and should play a key role in determining report content and what topics are prioritised. It is important to stress that if stakeholders are not included in the reporting process, an organisation cannot content that the resulting report is a core GRI G4 report. It is also essential that the right stakeholders are included at the appropriate times in the process. The graph opposite from Bombardier provides a visualisation of how a Charter signatory successfully engages stakeholders to support their reporting process and business strategy.



Completeness

There is much more to materiality than developing and presenting a materiality map. The GRI provides guidance on how to report as one needs to explain why a particular issue is material in its relation to the business, how the issue is measured, how it is managed, the targets involved as well as achievements and future outlook. If you like, applying the plan-do-check-act of the Deming cycle to each material issue.

¹ <http://csr.bombardier.com/en>

Explaining how the issue is managed relates to roles and responsibilities. Who owns the material issues, what actions are they taking? What is their achievement? How is the person / group compensated (incentives)? Who oversees and approves the process? Essentially material issues are what the Board of an organization is dealing with to drive and manage business performance and a good, complete GRI report provides transparency on the entire process.

Supply Chain

Reporting full supply chain information is the second major change to G4. The reporter needs to describe the supply chain in terms of what is supplied to undertake the product / services but also what impact occurs after, i.e. describing the role the product / service has in the overall ecosystem and its relation to materiality. One need not undertake a full assessment of full supply chain in the first year. One can outline the supply chain in general and focus on the most material issues first. One can also ring fence the important areas and state what the reporter will or will not include in the report. It should be recognised that supply chain information covers areas where the reporter does not have full control and is also extended into the value chain of the organisation.

DISCLOSURES IN THE GRI G4

There are two types of disclosure in G4. Firstly, *general standard disclosures* set the overall context of a sustainability report providing a description of the organisation and its reporting process. These apply to all organisations, including public transport undertakings, regardless of any industry or materiality assessment. There are seven types of disclosures that fall within this category identifying the boundary of the organisation (GRI G4 17 - 23) as well as the process of stakeholder engagement (GRI G4 24 - 27) which form the basis of a general standard disclosure using the latest guideline.

Specific standard disclosures are divided into two further sub-categories. Disclosures on management approach (DMA) provide the opportunity for an organisation to explain how it is dealing with its material sustainability issues and focuses on three issues: 1) why an issue is material; 2) how it is being managed; and 3) how it is being evaluated. The issue of completeness is also relevant here.

The second element focuses on indicators, which allows companies to report comparable information but also report the same information over time and thus track performance and manage change. This typically involves quantitative data and identified through the materiality assessment and the reporter should explain the connection between the material issue and the KPI, should the connection not be obvious. The GRI guidelines provides information on indicators linked to the 'aspects' but these are generic in nature so that they can be applied by all organisations. However, many sectors face unique sustainability issues that should be captured in sustainability reports. These issues may not be covered in the GRI Reporting Guidelines, for example noise measurements is not included but are relevant for public transport undertakings. It is for this reason that UITP developed its Sustainable Reporting Framework – as it identifies the key topics and indicators need for public transport specific content reporting, with the view that this needs to be in place to improve the sustainability performance of organizations in the sector.

LINKING THE GRI G4 ASPECTS WITH THE UITP SUSTAINABILITY REPORTING FRAMEWORK

Annex A links the UITP Reporting Framework indicators with the GRI G4 aspects under each core topic (governance, economic and financial, environmental and energy, social and

society). The right side of the table lists the relevant standard disclosures and category (including their associated clause number) in GRI G4 and provides a short description of the information needed following the GRI guidance. The spirit of the DMA where raised in connection with the UITP KPIs should provide a reflection as to how that KPI is to be valued / measured.

What this demonstrates is that there is a significant and convergence in the topics that both frameworks cover, but the UITP Reporting Framework indicators deals with the sustainability reporting issues and indicators specific for the public transport sector.

REPORTING 'IN ACCORDANCE' WITH GRI G4

Organisations must declare how the GRI G4 guidelines have been adhered to if they wish to state that they are 'in accordance' with the latest GRI guidelines. An organisation has two options - it is either core or comprehensive, which is based on their reporting needs and those of their stakeholders. They also reflect the detail by which the GRI guidelines have been followed.

The **core option** contains the essential elements of the report in relation to the DMA disclosures and at least one indicator linked to its material aspects. The **comprehensive option** is an extension of the core approach and provides additional information on all indicators related to material issues identified. While the GRI recommends external assurance, this is not a requirement for the GRI or the UITP Charter. If an organisation has decided to follow this option, it should provide an external assurance statement. As such, the GRI G3 application levels are no longer recognised.

Conclusion

ESSENTIAL ELEMENTS TO INCLUDE IN YOUR SUSTAINABILITY REPORT USING THE GRI G4 GUIDELINES IN CONJUNCTION WITH THE UITP SUSTAINABILITY REPORTING FRAMEWORK

1. Choose the 'in accordance' option that is right for the organisation
2. Provide an explanation on how material topics have been identified and confirmed with stakeholders using the UITP Sustainability Reporting Framework
3. Identify and explain the organisational boundary²
4. Describe the organisations DMA approach – this will include roles and responsibilities of the Board members and should be linked to directors pay as well as their short and long term incentives
5. Report indicators, performance and procedures attached to each material issue based on the UITP Sustainability Reporting Framework
6. Make the link to the GRI G4 guidelines using Annex A as it will help to demonstrate how the organisation is 'in accordance' with the GRI guidelines

ADDITIONAL INFORMATION

Further information on the GRI can be found at www.globalreporting.org which provides the foundation for this report which was produced by the UITP Sustainable Development Commission which. All material linked to the Charter and CSR, including the UITP reporting framework, is available to all UITP members and is available at Mobi+.

² The G4 encourages reporters to expand their assessment to the full supply / value chain and include those parties where the reporters do not have full control.

Annex A Linkage Table: UITP Sustainability Reporting Framework and the Global Reporting Initiative (GRI) G4

The left side of the table refers to the UITP indicators under each core topic (governance, economic and financial, environmental and energy, social and society) for the UITP reporting framework, and the right side of the table lists the relevant standard disclosures and category (including their associated clause number and requirement) in the GRI G4 guidelines. The text outlines the information that should be described in a sustainability report so that the organisation can align with both reporting formats.

UITP SUSTAINABILITY REPORTING FRAMEWORK: GOVERNANCE			
UITP KPI	INDICATOR	GRI G4 Category	GRI G4 Standard Disclosure
Gov 1	Does your organisation have a CSR/Sustainable Development Manager, special business unit/department or working group	GOVERNANCE GOVERNANCE STRUCTURE AND COMPOSITION	G4-36 <ul style="list-style-type: none"> Describe the unit and its roles and responsibilities and reporting chain. What skills are included, how issues are managed, Board responsibility. Who proposes actions, endorses, approves and audits?
Gov 2	Does your organisation report regularly on CSR/Sustainable Development performance at Board level	GOVERNANCE HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE	G4-46, G4-47 <ul style="list-style-type: none"> Report on what actions the Board has taken in support of CSR/Sustainable Development, particular allocation of resources to meet approved targets. Show how the loop of plan – do – check – act is closed.
Gov 3	Are your CSR/sustainable development reports independently verified	GOVERNANCE (ASSURANCE) HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE	G4-33 <ul style="list-style-type: none"> Ensure that the verifier / assurer is fit for purpose and has the relevant skills for GRI and AA1000 guidelines. Which indicators are assured
Gov 4	Is there a section about CSR/Sustainable Development on your website	GOVERNANCE (REPORT PROFILE) HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE	G4-28 to G4-31 <ul style="list-style-type: none"> Who reviews / approves the section? How often is updated? Does it include feedback from stakeholders?
Gov 5	Do you have a CSR/Sustainable development	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the

	charter/programmes		<ul style="list-style-type: none"> organization subscribes or which it endorses. This should also include mention of particular internal policies, external and international commitments. One should report as to compliance and beyond compliance in meeting its policy requirements.
Gov 6	Does your organisation have an external stakeholder engagement process/es	STAKEHOLDER ENGAGEMENT	G-26 <ul style="list-style-type: none"> Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. The report should indicate how the reporter closes the loop with engagement ensuring commitments are followed through.
Gov 7	Does your organisation have an internal stakeholder engagement process/es	STAKEHOLDER ENGAGEMENT	G-26 <ul style="list-style-type: none"> Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. One should report on on-boarding programmes on sustainability / CSR, Sustainability undertakings by staff etc. Again how the loop is closed with regard to internal resources.
Gov 8	Do you adhere to National or international management standards	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. This should also include mention of particular internal policies, external and international commitments. One should report as to compliance and beyond compliance in meeting the policy requirements. This not only includes references to ISO 26000, AA1000, EMAS etc. but how they are used to improve processes.
Gov 9	Do you have Quality Management processes	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the

		DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> organization subscribes or which it endorses. This should also include mention of particular internal policies, external and international commitments. One should report as to compliance and beyond compliance in meeting the policy requirements. This not only includes references to ISO 26000, AA1000, EMAS etc. but how they are used to improve processes. In particular, one needs to relate the Quality Management Process to how material issues are managed.
Gov 10	Do you have a risk management process	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES DISCLOSURES ON MANAGEMENT APPROACH	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. This should also include mention of particular internal policies, external and international commitments. One should report as to compliance and beyond compliance in meeting the policy requirements. This not only includes references to ISO 26000, AA1000, EMAS etc. but how they are used to improve processes. The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed. A risk management process is a tool to illuminate material issues. If used - roles, responsibility and oversight must be provided. There is also an issue as to which 'baskets' the risks are allocated to enable a degree of confidentiality in reporting. Note that there can be significant differences in risk / opportunity management processes depending on the formulation and articulation of severity.
Gov 11	Do you have a policy on human rights, labour practices and fair trading with suppliers and procurement	SUPPLIER HUMAN RIGHTS ASSESSMENT PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING HUMAN RIGHTS CRITERIA & SIGNIFICANT	G4-HR10, G4-HR11 <ul style="list-style-type: none"> What are the policies, how are they managed and audited. Who has oversight, etc. This also related to the DMA, allowing the organisation to describe the systems used to screen new suppliers using human rights criteria. The DMA is intended to give the

		ACTUAL AND POTENTIAL HUMAN RIGHTS IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN	organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed.
Gov 12	Do you have anti-corruption policies	ETHICS AND INTEGRITY	<p>G4-G56, G4-57, G4-58</p> <ul style="list-style-type: none"> • These disclosures provide an overview of the organisations values, principles, values, norms etc • This also related to the DMA, allowing the organisation to describe the systems used to screen new suppliers using human rights criteria. The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed.
Gov 13	Do you have sustainable procurement and tendering procedures over and above European and national obligations	DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> • The reporter needs to describe the supply chain in terms of what is supplied to undertake the product / services but also what impact occur after, i.e. describing the role the product / service has in the overall ecosystem and its relation to materiality.
Gov 14	Recognition awards received at international/national, regional or local level		<ul style="list-style-type: none"> • The reporter needs to explain why these are material and how the proxy is useful. Benchmarking would also be useful in this regard.
Gov 15	Does your organisation have a policy on recycling (office and production)	DISCLOSURES ON MANAGEMENT APPROACH	<ul style="list-style-type: none"> • The production / reuse / recycling of waste is part of the supply chain. The reporter therefore needs to describe the supply chain in terms of what is supplied to undertake the product / services but also what impact occur after, i.e. describing the role the product / service has in the overall ecosystem and its relation to materiality.

Gov 16	Does your organisation have a sustainable scrappage policy for old vehicles	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES DISCLOSURES ON MANAGEMENT APPROACH	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. This should also include mention of particular internal policies, external and international commitments. One should report as to compliance and beyond compliance in meeting the policy requirements. This not only includes references to ISO 26000, AA1000, EMAS etc. but how they are used to improve processes.
Gov 17:1	Is your city/town taking measures to improve intermodality (ticketing)		<ul style="list-style-type: none"> In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers. Please refer to the explanation above in relation to Gov 17:1.
Gov 17:2	Is your city/town taking measures to improve intermodality (sharing schemes)		
Gov 18	Do you use any of the following: Global Reporting Initiative; Balance scorecard approach; ISO 26000; AA 1000	ORGANISATIONAL PROFILE COMMITMENTS TO EXTERNAL INITIATIVES STRATEGY AND ANALYSIS	G4-15 & G4-1 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses. This is more than a listing. The reporter needs to explain why they used, in what capacity to what end. The 'Strategy & Analysis' element may draw on information provided in other parts of the report, but is intended to give insight on strategic topics rather than simply summarize the contents of the report.

UITP SUSTAINABILITY REPORTING FRAMEWORK: ECONOMIC AND FINANCIAL			
UITP KPI	INDICATOR	GRI G4 Category	GRI G4 Standard Disclosure

Eco 1	Total passengers carried	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED, FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE, COVERAGE OF THE ORGANISATIONS DEFINED BENEFIT PLAN OBLICATIONS	G4-EC1, G4-EC2 and G4-EC3 <ul style="list-style-type: none"> Information on the creation and distribution of economic value provides a basic indication of the 'business case' from the sense of the reporter and the overall economic sustainability benefits of public transport to its customers.
Eco 2	Information on revenue sources	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED, FINANCIAL ASSISTANCE RECEIVED BY GOVERNMENT	G4-EC1 <ul style="list-style-type: none"> Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed Economic value retained G4-EC4 <ul style="list-style-type: none"> A. Report the total monetary value of financial assistance received by the organization from governments during the reporting period, b. Report the information above by country. c. Report whether, and the extent to which, the government is present in the shareholding structure.
Eco 3	Percentage of total investment to total depreciation	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED DISCLOSURES ON MANAGEMENT APPROACH (DMA)	G4-EC1 <ul style="list-style-type: none"> This should be a description of the business case from a description of the reporter's business case. A DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed.
Eco 4	Overall cost/km	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	G4-EC1 <ul style="list-style-type: none"> This should be a description of the business case from a description of the reporter's business case (see description in relation to UITP indicator ECO1).
Eco 5	Percentage of development of revenues from operations	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	G4-EC1 <ul style="list-style-type: none"> Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic

			<p>components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed Economic value retained.</p> <ul style="list-style-type: none"> • Important to relate this to the sustainability context.
Eco 6	Overall cost recovery ratio	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • In the overall sustainability context, as well as generating and distributing economic value an organisation may affect an economy through its investments in infrastructure. This would include transport links and reporting this information provides a measure of an organisations capital contribution to the overall economy.
Eco 7	Modal split of public transport in served area	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 8	Annual capital investments in public transport improvement or improved efficiency measures	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 9	Average age of vehicle fleet	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 10	Average commercial speed	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 11	Produced seat-kilometres per operations employee	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 12	Incorporation of sustainable development in purchasing and investment processes	SUPPLIER HUMAN RIGHTS ASSESSMENT PERCENTAGE OF NEW SUPPLIERS THAT WERE	A Combination of G4-EN32, G4-EN33, G4-HR10, & G4-HR 11 <ul style="list-style-type: none"> • What are the policies, how are they managed and audited. Who has oversight, etc. • This also related to the DMA, allowing the organisation to

		<p>SCREENED USING HUMAN RIGHTS CRITERIA & SIGNIFICANT ACTUAL AND POTENTIAL HUMAN RIGHTS IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN</p> <p>SUPPLIER ENVIRONMENTAL ASSESSMENT</p> <p>PERCENTAGE OF NEW SUPPLIERS THAT WERE SCREENED USING ENVIRONMENTAL CRITERIA, SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN</p> <p>DISCLOSURES ON MANAGEMENT APPROACH</p>	<p>describe the systems used to screen new suppliers using human rights criteria. The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed.</p> <ul style="list-style-type: none"> • This should also refer to investments in Pension Funds as well
Eco 13	Passengers with concession or subscription tickets compared to total number of passengers	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • In the overall sustainability context, as well as generating and distributing economic value an organisation may affect an economy through its investments in infrastructure. This would include transport links and reporting this information provides a measure of an organisations capital contribution to the overall economy.
Eco 14	Separate right-of-way in network	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.
Eco 15	Coverage rate (percentage of households and jobs well served within 500 meters from a public transport stop)	INDIRECT ECONOMIC IMPACTS DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED	G4-EC7 <ul style="list-style-type: none"> • Important to relate this to the overall sustainability context.

Eco 16	Jobs directly and indirectly associated with the production	ECONOMIC PERFORMANCE SIGNIFICANT INDIRECT ECONOMIC IMPACTS, INCLUDING THE EXTENT OF IMPACTS	G4-EC8 <ul style="list-style-type: none"> Report examples of the significant identified positive and negative indirect economic impacts the organization has. b. Report the significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers.
Eco 17	Are sustainable principles included in personnel evaluations and rewards/awards/bonuses of your organisation	GOVERNANCE HIGHEST GOVERNANCE BODY'S COMPETENCIES AND PERFORMANCE EVALUATION, REMUNERATION AND INCENTIVES	G4-44 (board), G4-51 (senior management) <ul style="list-style-type: none"> This should include the use of Safety / Sustainability statements in individual contracts as well as the short and long term pay incentives of senior management.
Eco 18	Ability to satisfy the present demand.		<ul style="list-style-type: none"> In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers.
Eco 19	Transparency of payments:	GOVERNANCE REMUNERATION AND INCENTIVES DISCLOSURES ON MANAGEMENT APPROACH	G4-44 (board), G4-51 (senior management) <ul style="list-style-type: none"> This should include the use of Safety / Sustainability statements in individual contracts as well as the short and long term pay incentives of senior management. This also refers to management of contract payments – percentage on time or not The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed.
Eco 20	EBIT and EBITDA data		<ul style="list-style-type: none"> Important to relate this to the overall sustainability context.

UITP SUSTAINABILITY REPORTING FRAMEWORK: ENVIRONMENTAL AND ENERGY			
UITP KPI	INDICATOR	GRI G4 Category	GRI G4 Standard Disclosure
Env 1	Environmental Management System in operation	COMMITMENTS TO EXTERNAL INITIATIVES	G4-14 <ul style="list-style-type: none"> An explanation is needed regarding materiality and if it is, how the issue is managed. In particular a relationship between significant aspects (in terms of ISO 14000) relates to materiality.
Env 2	Sites certified at international or national level	COMMITMENTS TO EXTERNAL INITIATIVES	G4-15 <ul style="list-style-type: none"> List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.
Env 3	Total amount of operational energy use for traction per passenger-km	ENERGY ENERGY CONSUMPTION WITHIN THE ORGANIZATION	G4 EN3 <ul style="list-style-type: none"> Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used. b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used. c. Report in joules, watt-hours or multiples, the total d. Report in joules, watt-hours or multiples, the total e. Report total energy consumption in joules or multiples. f. Report standards, methodologies, and assumptions used. g. Report the source of the conversion factors used.
Env 4	Total amount of operational energy use for non-traction purposes	ENERGY ENERGY CONSUMPTION WITHIN THE ORGANIZATION	G4 EN3 <ul style="list-style-type: none"> Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used. b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used. c. Report in joules, watt-hours or multiples, the total d. Report in joules, watt-hours or multiples, the total e. Report total energy consumption in joules or multiples. f. Report standards, methodologies, and assumptions used. g. Report the source of the conversion factors used.
Env 5	Percentage of total renewable energy use for traction & non traction	ENERGY ENERGY CONSUMPTION WITHIN THE ORGANIZATION	G4 EN3 <ul style="list-style-type: none"> Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used. b. Report total

			<p>fuel consumption from renewable fuel sources in joules or multiples, including fuel types used. c. Report in joules, watt-hours or multiples, the total d. Report in joules, watt-hours or multiples, the total e. Report total energy consumption in joules or multiples. f. Report standards, methodologies, and assumptions used. g. Report the source of the conversion factors used.</p> <ul style="list-style-type: none"> Investment into public transport and its supporting infrastructure is long term. Improvement of energy efficiency will only show results up to a limit and the further monitoring will appear to flat line. The reporter should not gloss this over but instead state that further significant improvements will only occur with a step change in technology. One does need to relate the cost of energy in that jurisdiction to the business case for further investment. The distinction is need to differentiate between the useful and stranded assets.
Env 6	Energy (kJ) used per 100 km and trend	ENERGY ENERGY INTENSITY	<p>G4-EN5</p> <ul style="list-style-type: none"> a. Report the energy intensity ratio. b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio. c. Report the types of energy included in the intensity ratio: fuel, electricity, heating, cooling, steam, or all. d. Report whether the ratio uses energy consumed within the organization, outside of it or both.
Env 7	Direct CO2 emissions for operations	EMISSIONS DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1), INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)	<p>G4-EN15</p> <ul style="list-style-type: none"> A. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all). c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions. d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Report standards, methodologies, and assumptions used. f. Report the source of the emission factors used and the global

		<p>warming potential (GWP) rates used or a reference to the GWP source. g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p> <p>G4-EN16</p> <ul style="list-style-type: none"> a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation, if available. c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. d. Report standards, methodologies, and assumptions used. e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available. f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).
<p>Env 8 CO2 emissions of energy use per passenger-km.</p>	<p>EMISSIONS DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1), INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</p>	<p>G4-EN15</p> <ul style="list-style-type: none"> A. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all). c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions. d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Report standards, methodologies, and assumptions used. f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source. g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control). <p>G4-EN16</p> <ul style="list-style-type: none"> a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG

			trades, such as purchases, sales, or transfers of offsets or allowances. b. Report gases included in the calculation, if available. c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions. d. Report standards, methodologies, and assumptions used. e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available. f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).
Env 9	Percentage of fleets considered clean	REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS	G4-EN19 <ul style="list-style-type: none"> • Reduction of GHG (absolute or normalised) covering both source and scope • For guidance on a definition on clean - EURO IV-Standard or better to total vehicles (bus, tram, metro, light rail, train and ferry) in relation to previous period(s). Shows environmental investment strategy of the organisation.
Env 10	Noise levels, noise monitoring and noise mapping	TRANSPORT SIGNIFICANT ENVIRONMENTAL IMPACTS OF TRANSPORTING PRODUCTS AND OTHER GOODS AND MATERIALS FOR THE ORGANISATIONS OPERATIONS, AND TRANSPORTING MEMBERS OF ITS WORKFORCE DISCLOSURES ON MANAGEMENT APPROACH	G4-EN 30 <ul style="list-style-type: none"> • The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. • This is applicable only if noise is a material issue. If so Comment 1 applies. • Potential sources of information could include records of customer complaints. • Alternatively, one could use an EMS - ISO 14000 certification (or equivalent) as a proxy.
Env 11	Air quality management	TRANSPORT SIGNIFICANT ENVIRONMENTAL IMPACTS OF TRANSPORTING PRODUCTS AND OTHER GOODS AND MATERIALS FOR THE ORGANISATIONS OPERATIONS, AND	G4-EN 30 <ul style="list-style-type: none"> • The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. • One should also consider loss of A/C refrigerant in this category. • Again, one needs to consider whether this is material.

		TRANSPORTING MEMBERS OF ITS WORKFORCE DISCLOSURES ON MANAGEMENT APPROACH	
Env 12	Local emissions	EMISSIONS NOX, SOX, AND OTHER SIGNIFICANT AIR EMISSIONS Include Ozone	G4-EN21 <ul style="list-style-type: none"> a. Report the amount of significant air emissions, in kilograms or multiples b. Report standards, methodologies, and assumptions used. c. Report the source of the emission factors used.
Env 13	Percentage of fresh to recycled water use	WATER PERCENTAGE AND TOTAL VOLUME OF WATER RECYCLED AND REUSED	G4-EN10 <ul style="list-style-type: none"> a. Report the total volume of water recycled and reused by the organization. b. Report the total volume of water recycled and reused as a percentage of the total water withdrawal reported under Indicator G4-EN8. c. Report standards, methodologies, and assumptions used. One also needs to consider water sources, waste sinks, discharge quality and sediment content.
Env 14	Soil contamination from hazardous waste and oil spills	EFFLUENTS AND WASTE TOTAL NUMBER AND VOLUME OF SIGNIFICANT SPILLS	G4-EN24 <ul style="list-style-type: none"> Report the total number and total volume of recorded significant spills. b. For spills that were reported in the organization's financial statements, report the additional following information for each such spill c. Report the impacts of significant spills.
Env 15	Waste sorting policy - percentage of total waste recycled	EFFLUENTS & WASTE WEIGHT OF TRANSPORTED, IM[PORTED, EXPORTED OR TREATED WASTE DEEMED HAZARDOUS PRODUCTS & SERVICES PERCENTAGE OF PRODUCTS SOLD AND THEIR PACKAGING MATERIAL THAT ARE RECLAIMED BY CATEGORY	G4-EN25, G4-EN 28 <ul style="list-style-type: none"> This would demonstrate compliance to internal and external policies. See comments above.
Env 16	Life cycle analysis of products	DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed.

			<ul style="list-style-type: none"> • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers. • The GRI G4 supports the reporting methodology the UITP SD Commission (SDC) has developed over the years. In particular, the SDC has focused on those issues that are most material to its members.
Env 17	Life cycle analysis of services	PRODUCT & SERVICE LABELING TYPE OF PRODUCTS AND SERVICES INFORMATION REQUIRED BY THE ORGANISATION DISCLOSURES ON MANAGEMENT APPROACH	G4-PR3 <ul style="list-style-type: none"> • The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers. • The GRI G4 supports the reporting methodology the UITP SD Commission (SDC) has developed over the years. In particular, the SDC has focused on those issues that are most material to its members.
Env 18	Recycled or 'eco' products	MATERIALS PERCENTAGE OF MATERIALS USED THAT ARE RECYCLED INPUT MATERIALS	G4-EN2 <ul style="list-style-type: none"> • a. Report the percentage of recycled input materials used to manufacture the organization's primary products and services • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers.
Env 19	Low or no chemical cleaning products	PRODUCTS AND SERVICES EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS	G4-EN27 <ul style="list-style-type: none"> • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2.

		OF PRODUCTS AND SERVICES	<p>The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers.</p> <ul style="list-style-type: none"> The report will also need to detail how the assets involved are cleaned, training involved, chemical usage, pesticides used, new cleaning methods, clauses in cleaning contracts.
Env 20	Introduction of innovations with quantifiable resource saving results		<ul style="list-style-type: none"> This will need to be related to materiality if it is important. In that regard it could be to show legal compliance. If not it should not be included.
Env 21	Training in eco or defensive driving	DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. This needs to be closed and related to energy savings within the overall framework of materiality.

UITP SUSTAINABILITY REPORTING FRAMEWORK: SOCIAL AND SOCIETY			
UITP KPI	INDICATOR	GRI G4 Category	GRI G4 Standard Disclosure
Soc 1	Customer satisfaction (%)	PRODUCT AND SERVICE LABELLING RESULTS OF SURVEYS MEASURING CUSTOMER SATISFACTION	G4-PR5 <ul style="list-style-type: none"> Report the results or key conclusions of customer satisfaction surveys (based on statistically relevant sample sizes) conducted in the reporting period relating to information about: The organization as a whole; A major product or service category; Significant locations of operation How is the feedback used (materiality) Refer to AA1000AS
Soc 2	Employee satisfaction (%)	ORGANISATIONAL PROFILE/STAKEHOLDER ENGAGEMENT	G4-4, G4-27, G4-LA4. <ul style="list-style-type: none"> Frequency of surveys, how feedback is used, actions taken to follow up, visibility of management roles and responsibilities.
Soc 3	Do you have transparent complaints and grievance procedures (for customers and employees)	DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed. This is also the same Soc 2 (local communities).

Soc 4	Employee Turnover Rate	EMPLOYMENT TOTAL NUMBER AND RATES OF NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER BY AGE GROUP, GENDER AND REGION	G4-LA1 <ul style="list-style-type: none"> Report the total number and rate of new employee hires during the reporting period, by age group, gender and region. Report the total number and rate of employee turnover during the reporting period, by age group, gender and region. This is also the same Soc 2 (local communities).
Soc 5	Annual number of trips by public transport per resident city/town-wide (on average) compared to all motorised trips		<ul style="list-style-type: none"> These are issues external to the organisation – and could be reflected in G4-1 or G4-2 (strategy and analysis) In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers
Soc 6	How accessible is your network to the less abled?		<ul style="list-style-type: none"> These are issues external to the organisation – and could be reflected in G4-1 or G4-2 (strategy and analysis) In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers
Soc 7	Do you have special workforce health programmes?	DISCLOSURES ON MANAGEMENT APPROACH (DMA)	<ul style="list-style-type: none"> The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. This could reflect special programmes re diabetes and life style awareness, and anti-smoking
Soc 8	Investment on training and personal development of staff	TRAINING AND EDUCATION AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY,	G4-LA9 <ul style="list-style-type: none"> Report the average hours of training that the organization's employees have undertaken during the reporting period, by: Gender; Employee category
Soc 9	Average percentage of days of absence due to sickness to total working days of employees	OCCUPATIONAL HEALTH AND SAFETY	G4-LA6 <ul style="list-style-type: none"> Reporting should also include workplace health and safety, covering the types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of

			work-related fatalities, by location and gender
Soc 10	Employees with the possibility to flex-time or flexible hours (%)	ORGANISATIONAL PROFILE DISCLOSURES ON MANAGEMENT APPROACH	G4-4 <ul style="list-style-type: none"> This would include information on primary brands, products and services associated with the organization. The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed
Soc 11	Do you provide crèche or child care help over legal requirements?	ORGANISATIONAL PROFILE DISCLOSURES ON MANAGEMENT APPROACH	G4-4 <ul style="list-style-type: none"> This would include information on primary brands, products and services associated with the organization. The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material aspects are managed
Soc 12	Average wage in company/organisation in relation to average wage in city/state?	ECONOMIC PERFORMANCE DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED EQUAL REMUNERATION FOR WOMEN AND MEN RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN AND MEN BY EMPLOYEE CATEGORY, BY SIGNIFICANT LOCATIONS OF OPERATIONS	G4-EC1/LA13 (partly covered) <ul style="list-style-type: none"> Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed Economic value retained. Equality of remuneration is a factor in retaining qualified employees in the workforce and where imbalances exist, an organisation runs the risk to its reputation and legal challenges based on the basis of discrimination.
Soc 13	Diversity and gender	DIVERSITY AND EQUAL OPPORTUNITY COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER	G4-LA12 <ul style="list-style-type: none"> A. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories: b. Report the percentage of employees per employee category in each of the following diversity categories: (Gender; Age group: under 30 years old, 30-50 years old, over 50 years old; Minority groups; Other indicators of diversity where relevant) Policies should be provided where relevant including their

		INDICATORS OF DIVERSITY	management and follow up actions / improvements to target etc.
Soc 14	Jobs offered to less abled, disadvantaged or long-term unemployed people (%)	DIVERSITY AND EQUAL OPPORTUNITY COMPOSITION OF GOVERNANCE BODIES AND BREAKDOWN OF EMPLOYEES PER EMPLOYEE CATEGORY ACCORDING TO GENDER, AGE GROUP, MINORITY GROUP MEMBERSHIP, AND OTHER INDICATORS OF DIVERSITY	G4-LA12 <ul style="list-style-type: none"> A. Report the percentage of individuals within the organization's governance bodies in each of the following diversity categories: b. Report the percentage of employees per employee category in each of the following diversity categories: (Gender; Age group: under 30 years old, 30-50 years old, over 50 years old; Minority groups; Other indicators of diversity where relevant)
Soc 15	Do you have community relationships (volunteer / CSR programmes)?	LOCAL COMMUNITIES PERCENTAGE OF OPERATIONS WITH IMPLEMENTED LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS	G4-SO1 <ul style="list-style-type: none"> Report the percentage of operations with implemented local community engagement, impact assessments, and development programs etc.
Soc 16	Health and Safety infractions (accidents in the workplace or on the network)	CUSTOMER HEALTH AND SAFETY TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES DURING THEIR LIFE CYCLE, BY TYPE OF OUTCOMES	G4-PR2 (Workplace accidents are not covered) <ul style="list-style-type: none"> Report the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services within the reporting period, b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient. This should also include 'near miss' statistics
Soc 17	Number of accidents with personal liability/number of injuries or fatalities in workplace/on network for non staff/employees	CUSTOMER HEALTH AND SAFETY TOTAL NUMBER OF INCIDENTS OF NON-COMPLIANCE WITH REGULATIONS AND VOLUNTARY CODES CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES DURING THEIR LIFE CYCLE, BY	G4-PR2 <ul style="list-style-type: none"> Report the total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services within the reporting period, b. If the organization has not identified any non-compliance with regulations and voluntary codes, a brief statement of this fact is sufficient. This should also include 'near miss' statistics.

		TYPE OF OUTCOMES	
Soc 18	Programme for employee mobility management	DISCLOSURES ON MANAGEMENT APPROACH	<ul style="list-style-type: none"> • The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers
Soc 19	Do you have one or more youth orientated programmes?	DISCLOSURES ON MANAGEMENT APPROACH	<ul style="list-style-type: none"> • The DMA is intended to give the organization an opportunity to explain how the economic, environmental and social impacts related to material Aspects are managed. • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers
Soc 20	Do you regularly take part in a car free day in your town/city or similar initiative		<ul style="list-style-type: none"> • In preparing a report, an essential part is the Sustainability Context. Refer to the figures in GRI Guidance Parts 1 and 2. The context is needed to frame the report, understanding of materiality and the choice of and feedback from stakeholders. While the reporter may have an understanding of the context, it is essential to provide that the readers