

# Relationship with GRI reporting guidelines

The GRI is a generic industry reporting guideline and a number of the KPIs have limited relevance to the Argyle business. For this reason, Argyle has adapted, added or omitted KPIs in order to provide a more comprehensive and relevant report of its business performance. The correlation between this report and the GRI guidelines is summarised in this section.

Relationship with the 2002 GRI				
GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
<b>1. Vision and Strategy</b>				
1.1		Vision Statement		PR (8)
1.2		CEO Statement		PR (3)
<b>2. Profile</b>				
2.1		Name		PR (11)
2.2		Products and how delivered (outsourcing?)		PR (4)
2.3		Operational structure		PE (36)
2.4		Company structure (divisions, subsidiaries, joint ventures)		PR (5)
2.5		Locations		PR (5)
2.6		Nature of ownership		~
2.7		Nature of markets		PR (4), ST (17)
2.8		Scale of products, services, demographics, sales, value added, total assets, geographic breakdown of sales, costs, contractors, and employees		PE (41, 44)
2.9		List of stakeholders and why		~
2.10		Contact person		PR (11)
2.11		Reporting period		PE (1)
2.12		Date of previous report		PE (1)
2.13		Boundaries of report - if less than impacts explain why not covered		PE (1)
2.14		Significant organisational changes since previous report		~
2.15		Reporting methodology for outsourcing, and other organisational changes that affect comparability of 2002 with 2001 reports		PE (34)
2.16		Nature of any restatements of information from previous reports and why		~
2.17		Decisions not to apply GRI		PE (47)
2.18		Accounting criteria for TBL elements		~
2.19		Any changes in metrics		~
2.20		Policies, practices, and systems relevant to sustainability		PR (8), PE (36)
2.21		Independent auditing		PE (40)
2.22		Listing of further reading (company documents)		~
<b>3. Governance Structure and Management Systems</b>				
3.1		Governance structure of the organisation, including major committees under the board of directors that are responsible for setting strategy and for oversight of the organisation. (Describe the scope of responsibility of any major committees and indicate any direct responsibility for economic, social, and environmental performance.)		PE (36, 37)
3.2		Percentage of the board of directors that are independent, non-executive directors. State how the board determines "independence".		~
3.3		Process for determining the expertise board members need to guide the strategic direction of the organisation, including issues related to environmental and social risks and opportunities.		~
3.4		Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.		PE (36)

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3.5			Linkage between executive compensation and achievement of the organisation's financial and non-financial goals (e.g. environmental performance, labour practices).	PE (37)
3.6			Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies. Include identification of the highest level of management below the board level directly responsible for setting and implementing environmental and social policies, as well as general organisational structure below the board level.	PE (36) Partly
3.7			Mission and values statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental, and social performance and the status of implementation. Describe the status of implementation in terms of degree to which the code is applied across the organisation in different regions and departments/units. "Policies" refers to those that apply to the organisation as a whole, but may not necessarily provide substantial detail on the specific aspects listed under the performance indicators in Part C, Section 5 of the Guidelines.	PR (10)
3.8			Mechanisms for shareholders to provide recommendations or direction to the board of directors.	~
<b>Stakeholder engagement</b>				
3.9			Basis for identification and selection of major stakeholders. (This includes the processes for defining an organisation's stakeholders and for determining which groups to engage.)	~
3.10			Approaches to stakeholder consultation reported in terms of frequency of consultations by type, and by stakeholder group. (This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles.)	~
3.11			Type of information generated by stakeholder consultations. (Include a list of key issues and concerns raised by stakeholders and identify any indicators specifically developed as a result of stakeholder consultation.)	~
3.12			Use of information resulting from stakeholder engagements. For example, this could include selecting performance benchmarks or influencing specific decisions on policy or operations.	~
<b>Overarching policies and management systems</b>				
3.13			Explanation of whether and how the precautionary approach or principle is addressed by the organisation. This could include an example that illustrates the organisation's approach to risk management in the operational planning or the development and introduction of new products. For reference, see the glossary for text of Article 15 of the Rio Principles on the precautionary approach.	~
3.14			Externally developed, voluntary economic, environmental, and social charters, sets of principles, or other initiatives to which the organisation subscribes or which it endorses. (Include date of adoption and countries/operations where applied.)	~
3.15			Principal memberships in industry and business associations, and/or national/international advocacy organisations.	~
3.16			Policies and/or systems for managing upstream and downstream impacts, including: (Stewardship initiatives include efforts to improve product design to minimise negative impacts associated with manufacturing, use, and final disposal.)	ST (16) PE (25)
a)			supply chain management as it pertains to outsourcing and supplier economic, environmental, and social performance	PE (23,24,45)
b)			product and service stewardship initiatives	ST (16) PE (25)
3.17			Approach to managing indirect impacts resulting from its activities. (See below (under Economic Performance Indicators) for a discussion of indirect economic impacts.)	~
3.18			Major decisions during the reporting period regarding the location of, or changes in operations. (Explain major decisions such as facility or plant openings, closings, expansions, and contractions.)	ST (18)

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GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
3.19			Programmes and procedures pertaining to economic, environmental, and economic performance:	PR (8)
a)			priority and target setting;	PR (9, 10)
b)			major programmes to improve performance;	PE (22,23)
c)			internal communication and training;	PE (14)
d)			performance monitoring;	PR (9)
e)			internal and external auditing;	~
f)			senior management review.	PE (37)
3.20			Status of certification pertaining to economic, environmental, and social management systems include adherence to environmental management standards, labour, or social accountability management systems, or other management systems for which formal certification is available.	PR (9) PE (38)

#### 4. GRI Context Index

4.1	A table identifying location of each element of the GRI report Content, by section and indicator
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#### 5. Performance Indicators

Social				
Labour practices and decent work				
Employment				
LA1	x		Breakdown of workforce, where possible, by region/country, status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers or workers in co-employment relationships), segmented by region/country.	PE (40)
LA2	x		Net employment creation and average turnover segmented by region/country.	PE (40)
LA12		x	Employee benefits beyond those legally mandated.	~
Labour and management relations				
LA3	x		Percentage of employees represented by independent trade union organisations or other bona fide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/country.	PE (41)
LA4	x		Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g. restructuring).	~
LA13		x	Provision for formal worker representation in decision-making or management, including corporate governance.	~
Health and safety				
LA5	x		Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.	~
LA6	x		Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.	PE (2, 36)
LA7	x		Standard injury, lost day, and absentee rates and number of work-related fatalities (including subcontracted workers).	PE (40)
LA8	x		Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.	~
LA14		x	Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.	~
LA15		x	Description of formal agreements with trade unions or other bona fide employee representatives covering health and safety at work and proportion of the workforce covered by any such agreements.	PE (2) Partly

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GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
<b>Training and education</b>				
LA9	x		Average hours of training per year per employee by category of employee. (e.g. senior management, middle management, professional, technical, administrative, production, and maintenance).	
LA16		x	Description of programmes to support the continued employability of employees and to manage career endings.	ST (10, 12) PE (14)
LA17		x	Specific policies and programmes for skills management or for lifelong learning.	ST (10, 12)
<b>Diversity and opportunity</b>				
LA10	x		Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. (Equal opportunity policies may address workplace harassment and affirmative action relative to historical patterns of discrimination.)	
LA11	x		Composition of senior management and corporate governance bodies (including the board of directors), including female/male ratio and other indicators of diversity as culturally appropriate.	PE (36, 40)
<b>Human Rights</b>				
<b>Strategy and management</b>				
HR1	x		Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. State how policies relate to existing international standards such as the Universal Declaration and the Fundamental Human Rights Conventions of the ILO.	PE (38) Partly
HR2	x		Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/contractors.	PE (15, 23) ST (12, 10)
HR3	x		Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.	ST (10, 16)
HR8		x	Employee training on policies and practices concerning all aspects of human rights relevant to operations. Include type of training, number of employees trained, and average training duration.	PE (38)
<b>Non discrimination</b>				
HR4	x		Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	PE (9, 41)
<b>Freedom of association and collective bargaining</b>				
HR5	x		Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue.	PE (37, 41)
<b>Child labour</b>				
HR6	x		Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.	PE (37, 41) Partly
<b>Forced and compulsory labour</b>				
HR7	x		Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring. (See ILO Convention No.29, Article 2.)	PE (37, 41) Partly
<b>Disciplinary practices</b>				
HR9		x	Description of appeal practices, including, but not limited to, human rights issues. (Describe the representation and appeals process.)	ST (4) PE (8,9)
HR10		x	Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	PE (8,9)

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GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
<b>Security Practices</b>				
HR11		x	Human rights training for security personnel. (Include type of training, number of persons trained, and average training duration.)	PE (38,41)
<b>Indigenous Rights</b>				
HR12		x	Description of policies, guidelines, and procedures to address the needs of indigenous people. (This includes indigenous people in the workforce and in communities where the organisation currently operates or intends to operate.)	ST (3, 5, 6, 8, 10, 14) PE (10)
HR13		x	Description of jointly managed community grievance mechanisms/authority.	ST (3) PE (10)
HR14		x	Share of operating revenues from the area of operations that are redistributed to local communities.	PE (44)
<b>Society</b>				
SO1	x		Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring. Include explanation of procedures for identifying and engaging in dialogue with community stakeholders.	PR (9) ST (4, 16)
SO4		x	Awards received relevant to social, ethical, and environmental performance.	~
<b>Bribery and corruption</b>				
SO2	x		Description of the policy, procedures/management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption. (Include a description of how the organisation meets the requirements of the OECD Convention on Combating Bribery.)	PE (38, 9) Partly
<b>Political contributions</b>				
SO3	x		Description of policy, procedures/management systems, and compliance mechanisms for managing political lobbying and contributions.	PE (38) Partly
SO5		x	Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates.	PE (41)
<b>Competition and pricing</b>				
SO6		x	Court decisions regarding cases pertaining to anti-trust and monopoly regulations.	PE (41)
SO7		x	Description of policy, procedures/management systems, and compliance mechanisms for preventing anti-competitive behaviour.	PE (38)
<b>Product responsibility</b>				
<b>Customer health and safety</b>				
PR1	x		Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring. (Explain rationale for any use of multiple standards in marketing and sales of products.)	PE (38) ST (16)
PR4		x	Number and type of instances of non-compliance with regulations concerning customer health and safety, including the penalties and fines assessed for these breaches.	PE (41)
PR5		x	Number of complaints upheld by regulatory or similar official bodies to oversee or regulate the health and safety of products and services.	PE (41)
PR6		x	Voluntary code compliance, product labels or awards with respect to social and/or environmental responsibility that the reporter is qualified to use or has received.	~
<b>Products and services</b>				
PR2	x		Description of policy, procedures/management systems, and compliance mechanisms related to product information and labelling.	ST (16)
PR7		x	Number and type of instances of non-compliance with regulations concerning product information and labelling, including any penalties or fines assessed for these breaches.	PE (16)
PR8		x	Description of policy, procedures/management systems, and compliance mechanisms related to customer satisfaction, including results of surveys measuring customer satisfaction. (Identify geographic areas covered by policy.)	~

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GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
<b>Advertising</b>				
PR9		x	Description of policies, procedures/management systems, and compliance mechanisms for adherence to standards and voluntary codes related to advertising. (Identify geographic areas covered by policy.)	~
PR10		x	Number and types of breaches of advertising and marketing regulations.	PE (41)
<b>Respect for privacy</b>				
PR3	x		Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy. (Identify geographic areas covered by policy.)	~
PR11		X	Number of substantiated complaints regarding breaches of consumer privacy.	PE (41)
<b>Environment</b>				
<b>Materials</b>				
EN1	x		Total materials use other than water, by type. Provide definitions used for types of materials. (Report in tonnes, kilograms, or volume.)	PE (42, 43)
EN2	x		Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation. (Refers to both post-consumer recycled material and waste from industrial sources. Report in tonnes, kilograms, or volume.)	~
<b>Energy</b>				
EN3	x		Direct energy use segmented by primary source. Report on all energy sources used by the reporting organisation for its own operations as well as for the production and delivery of energy products (e.g. electricity or heat) to other organisations. Report in joules.)	PE (42)
EN4	x		Indirect energy use. Report on all energy used to produce and deliver energy products purchased by the reporting organisation (e.g. electricity or heat). Report in joules.)	PE (42)
EN17		x	Initiatives to use renewable energy sources and to increase energy efficiency.	~
EN18		x	Energy consumption footprint of major products. (i.e. annualised lifetime energy requirements) Report in joules.)	~
EN19		x	Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials.	~
<b>Water</b>				
EN5	x		Total water use.	PE (42)
EN20		x	Water sources and related ecosystems/habitats significantly affected by use of water. (Include Ramsar-listed wetlands and the overall contribution to resulting environmental trends.)	PE (42)
EN21		x	Annual withdrawals of ground and surface water as a percent of annual renewable quantity of water available from the sources. (Breakdown by region.)	PE (42)
EN22		x	Total recycling and reuse of water. (Include wastewater and other used water (e.g. cooling water))	PE (42)
<b>Biodiversity</b>				
EN6	x		Location and size of land owned, leased, or managed in biodiversity-rich habitats. Further guidance on biodiversity-rich habitats may be found at <a href="http://www.globalreporting.org">www.globalreporting.org</a> (forthcoming)	PE (42)
EN7	x		Description of the major impacts on biodiversity associated with activities and/or products and services in terrestrial, fresh water, and marine environments.	PE (29)
EN23		x	Total amount of land owned, leased, or managed for production activities or extractive use.	PE (42)
EN24		x	Amount of impermeable surface as a percentage of land purchased or leased.	PE (42)
EN25		x	Impacts of activities and operations on protected and sensitive areas. (e.g. IUCN protected area categories 1-4, world heritage sites, and biosphere reserves)	~
EN26		x	Changes to natural habitats resulting from activities and operations and percentage of habitat protected or restored. (Identify type of habitat affected and its status.)	PE (29) partly

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GRI reference	Core indicator	Additional Indicator	GRI requirement	This report Section (page)
EN27		x	Objectives, programmes, and targets for protecting and restoring native ecosystems and species in degraded areas.	PE (29)
EN28		x	Number of IUCN Red List species with habitats in areas affected by operations.	PE (42)
EN29		x	Business units currently operating or planning operations in or around protected or sensitive areas.	~
<b>Emissions, effluents, &amp; wastes</b>				
EN8	x		Greenhouse gas emissions. (CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> ). Report separate subtotals for each gas in tonnes and in tonnes of CO <sub>2</sub> equivalent for the following: (See WRI-WBCSD Greenhouse Gas Protocol.)	PE (43)
a)	x		Direct emissions from sources owned or controlled by the reporting entity.	PE (43)
b)	x		Indirect emissions from imported electricity heat or steam.	PE (43)
EN9	x		Use and emissions of ozone-depleting substances. (Report each figure separately in accordance with Montreal Protocol Annexes A, B, C, and E in tonnes of CFC-11 equivalents (ozone-depleting potential))	PE (43) partly
EN10	x		NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions by type. Include emissions of substances regulated under:	PE (43)
a)	x		Local laws and regulations	~
b)	x		Stockholm POPs Convention (Annex A, B, and C) - persistent organic pollutants	~
c)	x		Rotterdam Convention on Prior Informed Consent (PIC)	~
d)	x		Helsinki, Sofia, and Geneva Protocols to the Convention on Long-Range Trans-boundary Air Pollution	~
EN11	x		Total amount of waste by type and destination. ("Destination" refers to the method by which waste is treated (including composting, reuse, recycling, recovery, incineration, or landfilling) Explain type of classification method and estimation method.)	PE (43)
EN12	x		Significant discharges to water by type. (See GRI Water Protocol.)	PE (43)
EN13	x		Significant spills of chemicals, oils, and fuels in terms of total number and total volume. Significance is defined in terms of both the size of the spill and impact on the surrounding environment.	PE (43)
EN30		x	Other relevant indirect greenhouse gas emissions. ((CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> ). Refers to emissions that are a consequence of the activities of the reporting entity, but occur from sources owned or controlled by another entity. Report in tonnes of gas and tonnes of CO <sub>2</sub> equivalent. See WRI-WBCSD Greenhouse Gas Protocol.)	~
EN31		x	All production, transport, import, or export of any waste deemed "hazardous" under the terms of the Basel Convention Annex I, II, III, and VIII.	~
EN32		x	Water sources and related ecosystems/habitats significantly affected by discharges of water and runoff. (Include Ramsar-listed wetlands and the overall contribution to resulting environmental trends. See GRI Water Protocol.)	~
<b>Suppliers</b>				
EN33		x	Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and Management Systems section (Section 3.16).	~
<b>Products and services</b>				
EN14	x		Significant environmental impacts of principal products and services. (Describe and quantify where relevant.)	PE (43)
EN15	x		Percentage of the weight of products sold that is reclaimable at the end of the products 'useful life' and percentage that is actually reclaimed. ("Reclaimable" refers to either the recycling or reuse of the product materials or components.)	PE (43)
<b>Compliance</b>				
EN16	x		Incidents of and fines for non-compliance with all applicable international declarations / conventions / treaties, and national, sub-national, regional, and local regulations associated with environmental issues. (Explain in terms of countries of operation.)	PE (46)
<b>Transport</b>				
EN34		x	Significant environmental impacts of transportation used for logistical purposes.	PE (43)

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<b>Overall</b>				
EN35		x	Total environmental expenditures by type. (Explain definitions used for types of expenditures.)	PE (43)
<b>Economic</b>				
<b>Customers</b>				
EC1	x		Net sales. (As listed in the profile section under 2.8.)	PE (44)
EC2	x		Geographic breakdown of markets. For each product or product range, disclose national market share by country where this is 25% or more. Disclose market share and sales for each country where national sales represent 5% or more of GDP.	~
<b>Suppliers</b>				
EC3	x		Cost of all goods, materials, and services purchased.	PE (45)
EC4	x		Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements. (Terms may include conditions such as scheduling of payments, form of payment, or other conditions. This indicator is the percent of contracts that were paid according to terms, regardless of the details of the terms.)	PE (45)
EC11		x	Supplier breakdown by organisation and country. (List all suppliers from which purchases in the reporting period represent 10% or more of total purchases in that period. Also identify all countries where total purchasing represents 5% or more of GDP.)	PE (45)
<b>Employees</b>				
EC5	x		Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region. (This remuneration should refer to current payments and not include future commitments. (Note: Indicator LA9 on training also offers information on one aspect of the organisation 's investment in human capital.))	PE (44)
<b>Providers of capital</b>				
EC6	x		Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends to be disclosed. (This includes all forms of debt and borrowings, not only long-term debt.)	~
EC7	x		Increase/decrease in retained earnings at end of period. (Note: the information contained in the profile section (2.1 - 2.8) enables calculation of several measures, including ROACE (Return On Average Capital Employed))	PE (44)
<b>Public Sector</b>				
EC8	x		Total sum of taxes of all types paid broken down by country.	PE (44) Partly
EC9	x		Subsidies received broken down by country or region. (This refers to grants, tax relief, and other types of financial benefits that do not represent a transaction of goods and services. Explain definitions used for types of groups.)	~
EC10	x		Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	PE (44) Partly
EC12	x		Total spent on non-core business infrastructure development. (This is infrastructure built outside the main business activities of the reporting entity, such as a school, or hospital for employees and their families.)	PE (44)
<b>Indirect Economic Impacts</b>				
EC13	x		The organisation's indirect economic impacts. Identify major externalities associated with the reporting organisation 's products and services.	PE (23)

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