

Contextual Element	Definition	Illustrative Sub-Elements
Chair/Executive Message	The Chair/Executive Message Contextual Element measures the quality of information provided by the company in the introductory statement of their CSR report about their management commitment and effectiveness across all CSR subjects, in terms of current achievements and future targets.	<ol style="list-style-type: none"> 1. Message Signatory 2. CSR Key Topics 3. Current Achievements 4. Future Targets
Environment	The Environment Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding environmental issues such as waste management, climate change, and biodiversity; as well as disclosure about product or process innovation opportunities, reducing the firm's environmental impact through their supply chain, and any environmental accidents.	<ol style="list-style-type: none"> 1. Waste Management 2. Climate Change 3. Water Management 4. Biodiversity 5. Sourcing 6. Accidents/Spills/Fines 7. Environmental Opportunities/Innovation 8. Packaging Materials
Philanthropy & Community Involvement	The Philanthropy & Community Involvement Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding their charitable activities, including the type of contribution (cash, in-kind, employee engagement), purpose of activities, geographic scope of contributions, and how their philanthropy is tied to their business.	<ol style="list-style-type: none"> 1. Cash Donations 2. In-kind Donations 3. Employee Involvement 4. Donation Matching 5. Purpose of Activities: (Healthcare, Education, Environment, Disaster Relief, Small Business Development/Entrepreneurship/Microfinance, Poverty Reduction/Rural Development) 6. Geographic Scope of Activities 7. Integration with Business
External Stakeholder Engagement	The External Stakeholder Engagement Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness toward integrating the advice of external stakeholders in their business operations, including CSR-related projects. Engagement at both the field level (single-site) and corporate level (company-wide) is examined.	<ol style="list-style-type: none"> 1. Engagement for Business Operations 2. Engagement for CSR-related Projects 3. Engagement for Governance/Oversight 4. Engagement for Field Level and Corporate Level Projects and Policies
Supply Chain	The Supply Chain Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding the CSR aspects of their relationship with suppliers, including the procurement process, contract terms, and monitoring/auditing of suppliers (including contractors, sub-suppliers, joint-venture partners, or other major business associates).	<ol style="list-style-type: none"> 1. Supply Chain Labor Standards 2. Supplier Auditing/Monitoring 3. Child Labor 4. Women & Minority Contracting 5. Supply Chain Certifications 6. Local/Global Sourcing

Labor Relations	The Labor Relations Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding its treatment of employees, both direct (employed by the company) and indirect (employed by a partner, such as a supplier). Areas covered include compensation and benefits, health and safety, professional development opportunities, commitment to diversity and equal opportunity, and union relations.	<ol style="list-style-type: none"> 1. Union Relations 2. Cash Profit Sharing 3. Employee Involvement (in ownership, stocks) 4. Employee Health & Safety 5. Supply Chain Labor Standards 6. Compensation & Benefits 7. Professional Development 8. Child labor 9. Employment of Underrepresented Groups 10. Workforce Diversity/Equal Opportunity
Governance	The Governance Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness toward following best practice governance principles in areas including the composition and level of independence of their board of directors, compensation of top management, commitment to relevant governance codes, and shareholder engagement.	<ol style="list-style-type: none"> 1. Board Composition 2. Top Management Compensation 3. Governance Codes/Policies 4. Shareholder Engagement
Anti-Corruption	The Anti-Corruption Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding the prevention of bribery and corruption, through policies and procedures for monitoring activities which are vulnerable; as well as describing any investigation currently underway by regulatory authorities and the steps the company is taking to address the situation.	<ol style="list-style-type: none"> 1. Policies for Preventing Corruption 2. Discussion of Publicized Cases of Corruption 3. Political Instability
Human Rights	The Human Rights Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding their impacts on local communities and the rights of indigenous peoples, support for any controversial regimes, and their commitment to protecting freedom of expression and preventing censorship. Note that human rights topics tied to labor issues are covered under the Labor Relations and/or Supply Chain Contextual Elements.	<ol style="list-style-type: none"> 1. Community Impact 2. Indigenous Peoples Relations 3. Support for Controversial Regimes 4. Freedom of Expression/ Censorship 5. Discussion of Publicized Cases of Human Rights Violations
Codes of Conduct	The Codes of Conduct Contextual Element measures the quality of information provided by the company about their management commitment and implementation of internal and external codes of conduct in the CSR area. Including an individual company code of conduct, industry codes of conduct (such as the International Council on Mining and Metals), and universal codes of conduct (such as the UN Global Compact).	<ol style="list-style-type: none"> 1. Individual Company Codes of Conduct 2. Industry Codes of Conduct 3. Universal Codes of Conduct 4. Involvement in Code Governance Structure
Integrity Assurance	The Integrity Assurance Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness regarding independent verification of the CSR report, either in its entirety or for specific Contextual Elements.	<ol style="list-style-type: none"> 1. Independent Third-Party Verification Statement <ol style="list-style-type: none"> a. Internal Assessment b. External Assessment 2. Specific Contextual Element Assurance