

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. Sustainable 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 nature of their donations (cash and in-kind, geographic scope), employee involvement, the different types of recipients, and tying their philanthropy to the company's performance.	<ol style="list-style-type: none"> 1. Cash donations 2. In-kind Donations 3. Employee Involvement 4. Donation Matching 5. Types of Recipients: (Healthcare, Education, Environment, Disaster Relief, Small Business Development/Entrepreneurship/Microfinance, Poverty Reduction/Rural Development) 6. Geographic Scope of Activities 7. Ties to Company Performance
Stakeholder Engagement	The Stakeholder Engagement Contextual Element measures the quality of information provided by the company about their management commitment and effectiveness toward integrating the advice of stakeholders in their business operations, including CSR-related projects. Both the scope of stakeholder groups engaged with and the depth of the discussion regarding that engagement are considered.	<ol style="list-style-type: none"> 1. Stakeholder Materiality Matrix 2. Scope of stakeholders engaged 3. Depth of discussion on engagement 4. Engagement with groups such as: NGOs, customers, labor, local communities, suppliers, investors
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). It deals with how the company ensures their sustainability objectives in various areas are being upheld throughout their supply chain.	<ol style="list-style-type: none"> 1. Supply chain commitment to environmental protection 2. Prevention of labor/human rights violations in supply chain (e.g., child labor) 3. Commitment to preventing bribery and corruption in supply chain 4. Participation in supply certification programs 5. Work with local suppliers

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 its direct employees. It looks at discussion regarding various labor rights and data regarding employee engagement.	<ol style="list-style-type: none"> 1. Union Relations 2. Compensation/Profit Sharing 3. Forced/Child Labor 4. Employee Health & Safety 5. Right to an adequate standard of living/professional development 6. Commitment to diversity/non-discrimination
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. Methods for implementing policy, e.g., employee training 3. Discussion of Publicized Cases of Corruption, or 4. Affirmation of no incidents of corruption, if applicable
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 the rights of customers/clients as well as local communities and indigenous peoples (i.e., people not in their direct or indirect employ). Note that human rights topics tied to labor/supplier issues are covered under the Labor Relations or Supply Chain Contextual Elements.	<ol style="list-style-type: none"> 1. Rights protection for customers/clients, on areas such as privacy and product safety 2. Indigenous Peoples Relations 3. Engagement with local communities 4. 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
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 by a third party (such as an accounting firm or specialized CSR assurance provider) via a formal statement of assurance, if present, provided with the CSR report.	<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. Scope and level of assurance provided 3. Assurance conclusions