

GRI Content Navigation Index (TBL 2004-05 Full and Summary Reports)

This index profiles the indicators reported on in the Full TBL 2004-05 Report (FR) and the Summary TBL 2004 – 05 Report (SR). Section One of the GRI Content index profiles the GRI reporting elements used in the FR and SR. Section Two of the GRI Content Index outlines the specific performance indicators used in the FR and SR. In the column entitled GRI Element/Item, appears the gamut of indicators available for use from the both the *GRI2002 Sustainability Reporting Guidelines* and additional indicators from the *GRI Sector Supplement for Public Agencies Pilot Version 1* (new indicators in this latter supplement appear in blue text throughout the GRI Content Index). In addition to GRI indicators listed, a selection of indicators from the *TBL Reporting in Australia* guidance are also listed, which appear in green. The inclusion of an indicator in the report in either the Full TBL Report (FR) or Summary TBL Report (SR) is referenced either by page number (e.g. p1) or by the number 1 (which refers to presence, but no specific page number). Absence of an indicator is referenced by 0 (zero). TP refers to Title Page. BP refers to Back Page.

GRI CONTENT INDEX: Section One

GRI Element/ Item	FR	SR
1. Vision and Strategy		
1.1 Statement of the organisations' vision and strategy regarding its contribution to sustainable development	p2	p2
1.2 Statement from the CEO (or equivalent senior manager) describing key elements of the report.	p1	p1
2. Profile		
Organisational Profile		
PA1. Describe the relationship to other governments or public authorities and the position of the agency within its immediate governmental structures.	p III	
2.1 Name of reporting organisation.	piii, TP	TP
2.2 Major products and/or services, including brands if appropriate.	p6	p3
2.3 Operational structure of the organisation.	Piii	p3
2.4 Description of major divisions, operating companies, subsidiaries, and joint ventures.	piii, 6	p3
2.5 Countries in which the organisation's operations are located.	p7	BP
2.6 Nature of ownership; legal form.	p6	p3
2.7 Nature of markets served.	p6	p3
2.8 Scale of the reporting organisation.	p6	p9
2.9 List of stakeholders, key attributes of each, and relationship to the reporting organisation.	p58	p12
Report Scope		
2.10 Contact person(s) for the report, including email and web addresses.	pii, Pi	p2
2.11 Reporting period (e.g., fiscal/calendar year) for information provided.	TP	TP
2.12 Date of most recent previous report (if any).	p8	p12
2.13 Boundaries of report (countries/regions, products/services, divisions/facilities/joint ventures/subsidiaries) and any specific limitations on the scope.	p8	p3
2.14 Significant changes in size, structure, ownership, or products/services that have occurred since the previous report.	p8	0
2.15 Basis for reporting on joint ventures, partially owned subsidiaries, leased facilities, outsourced operations, and other situations that can significantly affect comparability from period to period and/or between reporting organisations.	0	0
2.16 Explanations of the nature and effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (Eg mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	0	0
Report Profile		
2.17 Decisions not to apply GRI principles or protocols in the preparation of the report.	p8	0
2.18 Criteria/definitions used in any accounting for economic, environmental, and social costs and benefits.	p67	0
2.19 Significant changes from previous years in the measurement methods applied to key economic, environmental and social information.	p8	0
2.20 Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be placed on the sustainability report.	0	0
2.21 Policy and current practice with regard to providing independent assurance for the full report.	p8	BP
2.22 Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisations' activities, including facility-specific information (if available).	0	0
3. Governance Structure and Management Systems		
Structure and Governance		
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.	p57	p3
3.2 Percentage of the board of directors that are independent, non-executive directors.	0	0
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.	p57	0
3.4 Board level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.	p57	0

GRI Element/ Item	FR	SR
3.5 Linkage between executive compensation and achievement of the organisation's financial and non-financial goals (e.g., environmental performance, labour practices).	0	0
3.6 Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies.	0	0
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.	p2	p3
3.8 Mechanisms for shareholders to provide recommendations or direction to the board of directors.	0	0
Stakeholder Engagement		
3.9 Basis for identification and selection of major stakeholders.	p58	0
3.10 Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group.	p58	0
3.11 Type of information generated by stakeholder consultations.	p58-61	p12
3.12 Use of information resulting from stakeholder engagements.	p61	p12
Overarching Policies and Management Systems		
3.13 Explanation of whether and how the precautionary approach or principle is addressed by the organisations.	p63	0
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.	p41,12	p3
3.15 Principle memberships in industry and business associations, and/or national/international advocacy organisations.	0	0
3.16 Policies and/or systems for managing upstream and downstream impacts, including: * supply chain management as it pertains to outsourcing and supplier environmental and social performance; and * product and service stewardship initiatives.	p57, p20, p40-48, 53	p3
3.17 Reporting organisation's approach to managing indirect economic, environmental, and social impacts resulting from its activities.	p53	p11
3.18 Major decisions during the reporting period regarding the location of, or changes in, operations.	p8	0
3.19 Programmes and procedures pertaining to economic, environmental, and social performance. Including discussion of: * priority and target setting; * major programmes to improve performance; * internal communication and training; * performance monitoring; * internal and external auditing; and * senior management review.	p57, p63-64	p3
3.20 Status of certification pertaining to economic, environmental, and social management systems.	p3-5	p13-15
Public Policies and Implementation Measures		
PA2. State the definition of sustainable development used by the public agency, and identify any statements or principles adopted to guide sustainable development policies.	p61	0
PA3. Identify the aspects for which the organisation has established sustainable development policies.	p62	0
PA4. Identify the specific goals of the organisation for each aspect listed in PA3	p62	0
PA5 Describe the process by which the aspects and goals in both AP3 and PA4 were set.	p62	0
PA6. For each goal, provide the following information: *Implementation measures, *Results of relevant assessments of the effectiveness of those measures before they are implemented; *State targets and key indicators used to monitor progress, with a focus on outcomes; * Description of progress with respect to goals and targets in the reporting periods, including results of key indicators; * Actions to ensure continuous improvement towards reaching the public agency's goals and targets; and *Post-implementation assessment and targets for next time period.	p62	0
PA7 Describe the role of and engagement with stakeholders with respect to the items disclosed in PA6.	p64	0
4. GRI Content Index		
4.1 A table identifying location of each element of the GRI Report Content, by section and indicator.	0	0
5. Performance Indicators		
Integrated Indicators	p10-56	p4-11
	0	0

GRI CONTENT INDEX: Section Two

5. GRI Performance Indicators (detailed account of indicators used)

GRI item	Aspect	FR	SR
Economic Performance Indicators			
Direct Economic Impacts			
EC1. Net sales. As listed in the profile section under 2.8.	Customers: Monetary Flow Indicator	p49	0
EC2. Geographic breakdown of markets.	Customers	p50	0
EC3. Cost of all goods, materials, and services purchased.	Suppliers: monetary flow indicator	p54	0
EC4. Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements.	Suppliers	p55	p11
EC11. Supplier breakdown by organisation and country	Suppliers	p55	p11
EC5. Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region	Employees	p51	0
EC6. 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.	Providers of capital: Monetary flow indicator	0	0
EC7. Increase/decrease in retained earnings at end of period.	Providers of capital	0	0
EC8. Total sum of taxes of all types paid broken down by country.	Public sector: monetary flow indicator	p52	0
EC9. Subsidies received broken down by country or region.	public sector	0	0
EC10. Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	public sector	0	0
EC12. Total spent on non-core business infrastructure development.	public sector	0	0
Indirect economic impacts			
EC13. The organisation's indirect economic impacts.		p56	
For Public Agencies			
PA8 Gross expenditures broken down by type of payment	Expenditures	1	p11
PA9 Gross expenditures broken down by financial classification	Expenditures	1	0
PA10 Capital expenditures by financial classification	Expenditures	1	0
PA11 Describe procurement policy of the public agency as relates to sustainable development	Procurement	1	p11
PA12 Describe economic, environmental, and social criteria that apply to expenditures and financial commitments	Procurement	1	p11
PA13 Describe linkages between the public agency's procurement practices and its public policy priorities.	Procurement	1	0
PA14 Percentage of the total value of goods purchased that were registered with voluntary environmental or social labels and/or certification programmes, broken down by type.	Procurement	1	0
Environmental Performance Indicators			
EM1 Environmental Management System (EMS) Conformance		1	0
EM2 Environmental performance improvement process		1	0
EM3 Integration of environment with other business management systems		1	0
EM4 Due diligence processes		1	0
EM5 Environmental liabilities		1	0
EN1. Total materials use other than water by type. Provide definitions used for types of materials. Report in tonnes, kilograms, or volume.	Materials	1	0
EN2. 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.	Materials	1	0
EN3. Direct energy use segmented by primary source.	Energy	1	p4

GRI item	Aspect	FR	SR
EN4. Indirect energy use.	Energy	1	p4
EN17. Initiatives to use renewable energy sources and to increase energy efficiency.	Energy	1	p4
EN18. Energy consumption footprint (i.e. annualised lifetime energy requirements of major products).	Energy	0	0
EN19. Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy -intensive materials.	Energy	1	p6
Water 3. Initiatives to decrease water consumption or increase water re-use.	Water	1	p7
EN5. Total water use.	Water	1	p7
EN20. Water sources and related ecosystems/habitats significantly affected by use of water.	Water	0	0
EN21. Annual withdrawals of ground and surface water as a percent of annual renewable quantity of water available from the sources.	Water	0	0
EN22. Total recycling and reuse of water.	Water	1	0
EN6. Location and size of land owned, leased, or managed in biodiversity-rich habitats.	Biodiversity	1	p8
EN7. Description of the major impacts on biodiversity associated with activities and/or products and services in terrestrial, freshwater, and marine environments.	Biodiversity	1	p8
EN23. Total amount of land owned, leased, or managed for production activities or extractive use.	Biodiversity	0	0
EN24. Amount of impermeable surface as a percentage of land purchased or leased.	Biodiversity	0	0
EN25. Impacts of activities and operations on protected and sensitive areas.	Biodiversity	0	0
E26. Changes to natural habitats resulting from activities and operations and percentage of habitat protected or restored.	Biodiversity	0	0
EN27. Objectives, programmes and targets for protecting and restoring native ecosystems and species in degraded areas.	Biodiversity	1	0
E28. Number of IUCN Red List species in degraded areas.	Biodiversity	0	0
EN29. Business units currently operating or planning operations in or around protected or sensitive areas.	Biodiversity	0	0
Waste 1. Total amount of solid waste by type and destination (tonnes)		1	p5
Waste 2. Total amount of hazardous waste produced (as defined by the Hazardous Waste Act or State Waste Regulations) (tonnes)		1	0
Waste 3. Initiatives and improvements		1	p5
EM3. Initiatives to reduce emissions and discharges		1	p4
EN8. Greenhouse gas emissions. (CO ₂ , CH ₄ , N ₂ O ₂ , HFCs, PFCs, SF ₆).	Emissions, Effluents, and Waste	1	p6
E9. Use and emissions of ozone-depleting substances.	Emissions, Effluents, and Waste	0	0
EN10. NO _x , SO _x , and other significant air emissions by type.	Emissions, Effluents, and Waste	1	0
EN11. Total amount of waste by type and destination.	Emissions, Effluents, and Waste	1	p5
E12. Significant discharges to water by type. See GRI Water Protocol.	Emissions, Effluents, and Waste	1	0
EN13 Significant spills of chemicals, oils, and fuels in terms of total number and total volume.	Emissions, Effluents, and Waste	0	0
EN30. Other relevant indirect greenhouse gas emissions.		0	0
EN31. All production, transport, import, or export of any waste deemed "hazardous" under the terms of the Basel Convention Annex I, II, III, and VIII.		1	0
EN32. Water sources and related ecosystems/habitats significantly affected by discharges of water and runoff.		1	0
EN33. Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and management Systems section (section 3.16)	Suppliers	1	0
EN14. Significant environmental impacts of principal products and services.	Products and Services	0	0

GRI item	Aspect	FR	SR
EN15. Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.	Products and Services	0	0
EN16. 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.	Compliance	0	0
EN34. Significant environmental impacts of transportation used for logistical purposes.	Transport	0	0
EN35. Total environmental expenditures by type.	Overall	0	0
Social Performance Indicators			
LA1 Breakdown of workforce, where possible, by regions/country, status (employee/ non employee), employment type (fulltime/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 co0employment relationships), segmented by region/ country.	Employment	1	p9
LA2. Net employment creation and average turnover segmented by region/country.		1	p9
LA12. Employee benefits beyond those legally mandated. (Eg contributions to health care, disability, maternity, education, and retirement.		1	0
LA3. 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.	Labour / Management Relations	0	0
LA4. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (eg restructuring).	Labour / Management Relations	1	0
LA13. Provision for formal worker representation in decision- making or management, including corporate governance.	Labour / Management Relations	0	0
LA5. 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.		p46	0
LA6. Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.		p46	0
LA7. Standard injury lost day and absentee rates and number of work-related fatalities (including subcontracted workers).		p46	p10
LA8. Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.		0	0
LA14. Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.		0	0
LA15. 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.		0	0
LA9. Average hours of training per year per employee by category of employee. (Eg senior management, middle management, professional, technical, administrative, production and maintenance).	Training and Education	0	0
LA16. Description of programmes to support the continued employability of employees and to manage career endings.		1	p9
LA 17. Specific policies and programmes for skills management or for lifelong learning.		0	0
LA10. Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	Diversity and Opportunity	1	p10
LA11. 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.	Diversity and Opportunity	1	p9
Social Performance Indicators: Human Rights			
HR1. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.	Strategy and Management	0	0
HR2. Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers / contractors.	Strategy and Management	0	0
HR3. 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. "Human rights performance" refers to the aspects of human rights identified as reporting aspects in the GRI performance indicators.	Strategy and Management	0	0
HR8. Employee training on policies and practices concerning all aspects of human rights relevant to operations.	Strategy and Management	0	0

GRI item	Aspect	FR	SR
HR4. Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	Non - discrimination Freedom of Association and Collective Bargaining	p47	p10
HR5. 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.		0	0
HR6. 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.	Child labour	0	0
HR7. 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.	Forced and Compulsory Labour	0	0
HR9. Description of appeal practices, including, but not limited to, human rights issues.	Disciplinary Practices	0	0
HR10. Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights)	Disciplinary Practices	0	0
HR11. Human rights training for security personnel.	Security Practices	0	0
HR12. Description of policies, guidelines, and procedures to address the needs of indigenous people.	Indigenous Rights	1	0
HR13. Description of jointly managed community grievance mechanisms/authority.	Indigenous Rights	0	0
HR14. Share of operating revenues from the area of operations that are redistributed to local communities.	Indigenous Rights	0	0
Social Performance Indicators: Society			
SO1. 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.	Community	0	0
SO4. Awards received relevant to social, ethical, and environmental performance.	Community	0	0
SO2. Description of the policy, procedures/ management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.	Bribery and Corruption	0	0
SO3. Description of policy, procedures / management systems, and compliance mechanisms for managing political lobbying and contributions.	Political Contributions	0	0
SO5. Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates.	Political Contributions	0	0
SO6. Court decisions regarding cases pertaining to anti-trust and monopoly regulations.	Competition and Pricing	0	0
SO7. Description of policy, procedures/ management systems, and compliance mechanisms for preventing anti-competitive behaviour.	Competition and Pricing	0	0
Social Performance Indicators: Product Responsibility			
PR1. 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.	Customer Health and Safety	0	0
PR4. Number and type of instances of non-compliance with regulations concerning customer health and safety, including the penalties and fines assessed for these breaches.	Customer Health and Safety	0	0
PR5. Number of complaints upheld by regulatory or similar official bodies to oversee or regulate the health and safety of products and services.	Customer Health and Safety		
PR6. 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.	Customer Health and Safety	p3-5	p13-15
PR2. Description of policy, procedures/ management systems, and compliance mechanisms related to product information and labelling.	Products and Services	0	0
PR7. Number and type of instances of non-compliance with regulations concerning product information and labelling, including any penalties or fines assessed for these breaches.	Products and Services	0	0
PR8. 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.	Products and Services	0	0

GRI item	Aspect	FR	SR
PR9. Description of policies, procedures/ management systems, and compliance mechanisms for adherence to standards and voluntary codes related to advertising.	Advertising	0	0
PR10. Number and types of breaches of advertising and marketing regulations.	Advertising	0	0
PR3. Description of policy, procedures/ management systems, and compliance mechanisms for consumer privacy.	Respect for Privacy	0	0
PR11. Number of substantiated complaints regarding breaches of consumer privacy	Respect for Privacy	0	0
New Social Indicator for Public Agencies: Describe the results of assessments of the efficiency and effectiveness of services provided by the public agency, including the actions taken to achieve improvements in service delivery.	Administrative Efficiency	0	0