

Reporting against the ICMM Sustainable Development Principles

Resource guide to assist ICMM members
meet their reporting commitments

November 2005

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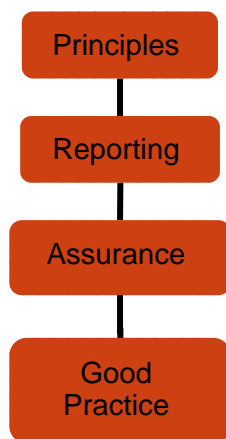
Contents

Contents	1
Introduction	2
1 Reporting commitment	3
2 Definitions of informal and ‘in accordance’ reporting	4
3 GRI content index	6
4 References and other information	7
5 Linking the sustainable development Principles to the GRI Framework	9

Introduction

In May 2003, the ICMM Council approved ten sustainable development Principles and committed corporate members to measure their sustainable development performance against them.

The ten Principles are the first element of ICMM's Sustainable Development Framework. The three other elements are: public reporting against the sustainable development Principles; independent assurance; and sharing of good practice.



To develop the reporting component of the Framework, in May 2003, ICMM partnered with the Global Reporting Initiative (GRI) to develop a Mining and Metals Sector Supplement to the GRI's 2002 Sustainability Reporting Guidelines. Together the Supplement and the Guidelines provide the basis for ICMM's members to fulfil their commitment to report against the ten sustainable development Principles.

This Resource Guide has been prepared to assist ICMM's corporate members to meet their reporting commitments. It is expected to be a working document, reviewed and updated regularly as information useful to members is identified or becomes available. It includes the following sections:

- | | |
|-----------|--|
| Section 1 | Details of the reporting commitment made by corporate members |
| Section 2 | Definitions of informal and 'in accordance' reporting |
| Section 3 | Examples of GRI content indexes |
| Section 4 | References mentioned in the GRI Guidelines and the Sector Supplement, as well as other references that members may find useful when collecting information and preparing reports |
| Section 5 | Links between ICMM's ten sustainable development Principles and the GRI Framework reporting principles, elements and indicators |

1. Reporting Commitment

In January 2005, ICMM's Council approved the following motion:

'To fulfil their commitment to measure performance against the sustainable development Principles, ICMM corporate members agree to report using the GRI Framework (ie. the 2002 Sustainability Reporting Guidelines¹ and Pilot Sector Supplement² as follows:

- *for the next reporting period, report informally³ against the GRI Framework, including a content index⁴ of where information relevant to the GRI Framework can be found in the report. For example, for those members reporting on a calendar year basis this would be for the 2005 report, published during 2006.*
- *as soon as practical, report 'in accordance⁵ with the GRI Framework. The target date for achieving this is within two reporting periods (for example, for those members reporting on a calendar year basis this would be for the 2006 report, published during 2007), however, it is recognised that some members may require an additional reporting cycle.*

This commitment is based on the GRI's 2002 Sustainability Reporting Guidelines, including the current definition of 'in accordance'. The GRI is about to commence a review of the Guidelines and ICMM will participate in this process and consider any changes to this commitment as required'.

Interpretative notes:

1. The 2002 Sustainability Reporting Guidelines are those of the Global Reporting Initiative (GRI) - www.globalreporting.org/guidelines/2002.asp. The 2002 Guidelines are the second set of Guidelines prepared by the GRI (the first were released in June 2000). The GRI is currently reviewing the 2002 Guidelines with the aim of issuing a new set of Guidelines (being referred to as "G3") in October 2006. As noted in the motion, ICMM's current commitment only relates to the 2002 Guidelines. It will be reviewed following release of the G3 Guidelines.
2. The Pilot Sector Supplement is the GRI Mining and Metals Sector Supplement, Pilot Version 1.0, released in February 2005 - www.globalreporting.org/guidelines/sectors/mining.asp. The Supplement was developed by a multi-stakeholder working group convened by the GRI and ICMM. GRI's due process requires that a Pilot version, ready for use by reporting organisations, is released first. The GRI will carry out a structured feedback process on the Supplement, in which ICMM will participate.
3. Reporting informally against the GRI Framework involves basing a report on the GRI Framework, but not necessarily covering all of the content of the Guidelines. See **Section 2** of this guide for more details.
4. A content index refers to an index of where information relevant to the elements and indicators in the GRI Framework can be found in an organisation's report. See **Section 3** of this guide for examples.
5. Reporting 'in accordance' with the GRI Framework involves meeting five conditions outlined by the GRI. See **Section 2** of this guide for more details.

2. Definitions of informal and ‘in accordance’ reporting

Informal reporting

As organisations are at different stages of economic, environmental and social reporting, the GRI recognises the need for informal application of the Guidelines. Therefore, an informal approach to reporting means that a company would not cover all of the content of the GRI Framework in their initial efforts, but would use the GRI Framework to prepare their reports and incrementally improve report content, coverage, transparency, and structure over time. Additional detail on using the Guidelines informally is provided in the GRI Guidelines as follows:

Page 14 – Information Application of the Guidelines
(www.globalreporting.org/guidelines/2002/a13.asp)

Annex 3 – Guidance on Incremental Application of the Guidelines
(www.globalreporting.org/guidelines/2002/dannex3.asp)

ICMM members who report informally against the GRI Framework are also expected to include a GRI Content Index of where information relevant to the GRI Framework can be found in the report. Examples are provided in the next section of this Resource Guide.

‘In accordance’ reporting

The GRI has identified five conditions that organisations wishing to identify their report as being prepared “in accordance” with the GRI need to meet.

1. Report on the numbered elements in Sections 1 to 3 of Part C of the Guidelines

There are 44 elements in the GRI Guidelines covering Vision and Strategy, Organisational Profile and Governance Structure and Management Systems. It is likely that some of this information would already be available on a company's website or in an annual report.

2. Include a GRI Content Index as specified in Section 4 of Part C

This is an index of where information relevant to the GRI Framework can be found in the report. Examples are provided in the next section of this Resource Guide.

3. Respond to each core indicator in Section 5 of Part C plus the indicators in the Sector Supplement by either (a) reporting on the indicator or (b) explaining the reason for the omission of each indicator

There are 50 core indicators in the Guidelines, plus 14 additional core indicators in the Sector Supplement. The Sector Supplement also provides additional commentary for some of the core indicators in the Guidelines to make them more relevant to the mining and metals sector.

In September 2004 the GRI issued a clarification note on this condition, stating that reporting organisations need to state why an indicator has not been reported (see link below).

4. Ensure that the report is consistent with the principles in Part B of the Guidelines

The principles are transparency, inclusiveness, auditability, completeness, relevance, sustainability context, accuracy, neutrality, comparability, clarity and timeliness.

5. *Include the following statement signed by the board or CEO: "This report has been prepared in accordance with the 2002 GRI Guidelines. It represents a balanced and reasonable presentation of our organisation's economic, environmental, and social performance".*

The September 2004 clarification note also addresses this condition in relation to the location of the CEO statement within a report. The clarification note says "beginning January 2005 the in accordance quote must be placed above a signature of the CEO or board – whether as a part of the CEO statement or elsewhere".

Additional detail on reporting "in accordance" with the Guidelines is provided as follows:

Page 13 – Reporting "In Accordance" with the Guidelines
(www.globalreporting.org/guidelines/2002/a13.asp)

September 2004 Clarification Note on "In Accordance" conditions
(www.globalreporting.org/guidelines/reports/IAclarification.asp)

3. GRI Content index

The GRI Guidelines identify the goals of a Content Index as follows:

- “to allow the user to quickly and conveniently identify the location of a specific piece of reported information listed in the Guidelines; and
- to allow the user to clearly understand the degree to which the reporting organisation has covered the content in the GRI Guidelines”

Additional details are provided in the Guidelines as follows:

Page 44 – GRI Content Index
(www.globalreporting.org/guidelines/2002/c42b.asp)

Annex 6 – GRI Content Index, including a sample Index
(www.globalreporting.org/guidelines/2002/dannex6.asp)

A number of ICMM member companies already provide GRI Content Indexes in their reports. These are listed below as examples.

Alcoa - 2004 Sustainability Report
www.alcoa.com/global/en/about_alcoa/sustainability_report_2004/sr2004_gri_content_index.asp

Anglo American – Report to Society 2004
<http://www.angloamerican.co.uk/static/uploads/AA%20plc%20GRI%20Index%202004.pdf>

AngloGold Ashanti - 2004 Report to Society
www.anglogold.com/subwebs/InformationForInvestors/ReportToSociety04/gri/by_gri.htm

BHP Billiton – Health, Safety, Environment and Community Report 2004
<http://hsecreport.bhpbilliton.com/2004/repository/griNavigation/griNavigation.asp>

Lonmin – Sustainable Development Report 2004
www.lonmin.com/GRIAssurance.asp

Newmont Mining – Now & Beyond Report 2004
http://www.newmont.com/en/pdf/nowandbeyond/GRI_Content_Index_Review_2004.pdf

Placer Dome - 2004 Corporate Sustainability Report Summary (page 16)
http://www.placerdome.com/_shared/assets/Placer_Dome_2004_Sustainability_Report2749.pdf

Rio Tinto – 2004 Sustainable development review
www.riotinto.com/library/microsites/socEnv2004/intro/500_checklist.htm

4. References and other information

References in the GRI Guidelines and Sector Supplement

Some of the elements and indicators in the Guidelines and Sector Supplement refer to existing protocols, standards and guidelines. These are listed in Part D of the GRI Guidelines and website links are provided where possible (www.globalreporting.org/guidelines/2002/dglossary.asp).

In addition, the GRI has developed a number of technical protocols which aim to provide detailed definitions, procedures, formulae and references. These are:

Energy Protocol (Pilot version 1.0) and Energy Balance Sheet -

www.globalreporting.org/guidelines/protocols/EnergyProtocol.pdf;

Water Protocol (Pilot version 1.0) -

www.globalreporting.org/guidelines/protocols/WaterProtocol030501.pdf

Health and Safety (Pilot version) -

www.globalreporting.org/guidelines/protocols/H&SPilot.pdf (please also see ICMM document below).

Child Labour Protocol (draft for public comment) -

www.globalreporting.org/guidelines/protocols/ChildLabour.pdf

Boundary Protocol -

<http://www.globalreporting.org/guidelines/protocols/BoundaryProtocol.pdf>

The GRI has also prepared a HIV/AIDS Resource Document which is available at:

www.globalreporting.org/guidelines/HIV/hivaids.asp

Other references¹

Organisations may use a range of other references or tools to assist them in collecting and analysing information and preparing economic, environmental and social reports. References and related initiatives which may be useful, including a short summary of each and a website link where available, are provided below.

1. *Economic indicators*

Resource Endowment Toolkit www.icmm.com

A tool to measure the socio-economic impacts of mining projects at the local, regional and national levels.

Extractive Industries Transparency Initiative (EITI) www.eitransparency.org

An initiative which aims to increase transparency in payments by companies to governments and government-linked entities, as well as transparency over revenues by the host governments. ICMM has issued two statements on EITI available at: www.icmm.com/library_pub_detail.php?rcd=104 (June 2003) – this includes a reporting template; and www.icmm.com/library_pub_detail.php?rcd=179 (March 2005).

London Benchmarking Group (LBG) www.lbg-online.net/about/default.asp

A model for the management and measurement of corporate community involvement to assist companies effectively report their community activities. The model identified three categories of economic contributions: charity donations, social or community

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investment and commercial initiatives. Anglo American and Rio Tinto are members of the initiative.

Publish What You Pay www.publishwhatyoupay.org/english/

A coalition of 250 NGOs campaigning for the mandatory disclosure of taxes, fees, royalties and other payments by oil, mining and gas companies to governments and other public agencies.

International Financial Reporting Standards (IFRS) and Interpretation of standards, published by the International Accounting Standards Board (IASB) www.iasb.org

2. Environmental indicators

WRI-WBCSD Greenhouse Gas Protocol

www.ghgprotocol.org/templates/GHG5/layout.asp?type=p&MenuId=ODQ5

A protocol to promote an internationally accepted greenhouse gas accounting and reporting standard and assist companies in their reporting. A number of calculation tools are available on the GHG Protocol Initiative website. The tools are consistent with those proposed by the Intergovernmental Panel on Climate Change (IPCC) for compilation of emissions at the national level (IPCC, 1996) – see below.

Intergovernmental Panel on Climate Change www.ipcc.ch/index.html

Methods and practices for developing national greenhouse gas inventories and information related to inventory methods and practices, including an emission factors database.

3. Social indicators

Resource Endowment Toolkit www.icmm.com

A tool to measure the socio-economic impacts of mining projects at the local, regional and national levels.

Community Development Toolkit www.icmm.com/library_pub_detail.php?rcd=183

A Toolkit developed by ICMM and the World Bank with funding support from ESMAP. It contains 17 practical tools to support more sustainable community development programmes around mining and metal processing operations. In particular, one of the tools assists with indicator development (Tool 16).

ICMM Health and Safety Task Force Recommendations on Health and Safety Indicators

Sector-specific guidance including sector specific guidance on reporting against GRI indicators and new performance indicators specific to the mining and metals sectors. Contact ICMM to request a copy (info@icmm.com).

4. Other

Good Practice Sustainable Development in the Mining and Metals Sector

www.goodpracticemining.com

A website jointly developed by the International Council on Mining and Metals (ICMM), the United Nations Conference of Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), and the UK Department for International Development (DfID) to provide access to a library of good practice guidelines, standards, case studies, legislation and other relevant material that are leading examples of their kind globally.

WBCSD (2002) Sustainable Development Reporting: Striking the Balance
www.wbcsd.ch

A WBCSD project to document the business case for sustainable development reporting, including guidance on why, how and what to report on based on WBCSD members' experiences and practices.

The GRI has recognised the linkages to a number of global, multi-stakeholder, voluntary initiatives and provided guidance to assist organisations understand their relationship to the Guidelines. Relevant initiatives are grouped according to the following framework:

- Code and principles
 - Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) (www.globalreporting.org/about/inimne.asp)
 - Global Compact (www.globalreporting.org/about/inigcompact.asp)
 - OECD Guidelines for Multinational Enterprises (www.globalreporting.org/about/inioecd2.asp)
 - Millennium Development Goals (www.globalreporting.org/about/MDG.asp)
- Management standards
 - ISO 14001 (www.globalreporting.org/about/iniiso.asp)
- Specialised performance standards
 - SA8000 (www.globalreporting.org/about/inisa8000.asp)
- Assurance standards
 - AA1000 (www.globalreporting.org/about/iniaa1000.asp)

5. Linking the sustainable development Principles to the GRI Framework

ICMM partnered with the GRI to develop the reporting component of its Sustainable Development Framework. Therefore, it was important to ensure that indicators relevant to each of ICMM's ten sustainable development Principles were included in the GRI Framework i.e. either in the 2002 Guidelines or in the Sector Supplement.

The table over shows ICMM's ten sustainable development Principles and the reporting principles, elements and core indicators in the GRI Framework relevant to each of them.

Ref #	ICMM Sustainable Development Principles		Relevant core indicators from: <ul style="list-style-type: none"> ▪ 2002 Sustainability Reporting Guidelines; and ▪ Mining and Metals Sector Supplement, Pilot Version 1.0
1	Implement & maintain ethical business practices and sound systems of corporate governance		
		3.1	Governance structure of the organisation including major committees under the board of directors responsible for setting strategy and for oversight of the organisation
		3.2	Percentage of the board of directors that are independent, non-executive directors
		3.3	Process for determining expertise board members need to guide the strategic direction of the organisation, including issues related to environmental and social risk and opportunities
		3.4	Board process for overseeing the organisation's identification and management of economic, environmental and social risks and opportunities
		3.5	Linkage between executive compensation and achievement of the organisation's financial and non-financial goals eg environmental performance, labour practices
		3.6	Organisational structure and key individuals responsible for oversight, implementation and audit of economic, environmental, social and related policies
		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
		3.8	Mechanisms for shareholders to provide recommendations or direction to the Board
		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
		3.15	Principal memberships in industry/business associations/advocacy organisations
		SO2	Description of policy, procedures/management systems & compliance mechanisms for organisations and employees addressing bribery and corruption
		SO3	Description of policy, procedures/management systems and compliance mechanisms for managing political lobbying and contributions
2	Integrate sustainable development considerations within corporate decision-making process		
		1.1	Statement of the organisation's vision and strategy regarding its contribution to sustainable development
		3.13	Explanation of whether and how the precautionary approach or principle is addressed by the organisation

		3.16	<p>Policies and/or systems for managing upstream and downstream impacts, including:</p> <ul style="list-style-type: none"> ▪ supply chain management as it pertains to outsourcing and supplier environmental and social performance; and ▪ product and service stewardship initiatives <p>Stewardship initiatives include efforts to improve product design to minimise negative impacts associated with manufacturing, use, and final disposal</p> <p><u>Commentary for the Mining and Metals Sector</u></p> <p>The mining and metals industry is generally characterised by long and complex production chains. Reporting would be particularly valuable that highlights materials stewardship activities such as:</p> <ol style="list-style-type: none"> 1. Communications of materials and product-related information to users up and down the value chain 2. Overall approach to, and progress with, use of Life-cycle Analysis (LCA) to improve processes and products 3. Collaborative efforts with groups such as product designers, manufacturers, consumers, local authorities etc 4. Support of scientific research activities
		3.18	Major decisions during the reporting period regarding the location of, or changes in operations
		3.19	<p>Programmes and procedures pertaining to economic, environmental & social performance. Include discussion of:</p> <ul style="list-style-type: none"> ▪ Priority and target setting ▪ Major programmes to improve performance ▪ Internal communication and training ▪ Performance monitoring ▪ Internal and external auditing ▪ Senior management review
		3.20	Status of certification pertaining to economic, environmental, and social management systems
		LA9	Average hours of training per year per employee by category of employee
		MM10	Number or percentage of operations with closure plans, covering social – including labour transition-, environmental and economic aspects. Describe company policy, stakeholder engagement processes, frequency of plan review, and amount and type of financial provisions for closure
3	Uphold fundamental human rights and respect cultures, customs and values in dealings with employees and others who are affected by our activities		
		LA1	Breakdown of workforce, where possible, by region/country, status (employee/non employee), 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
		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
		LA4	Policy and procedures involving information, consultation & negotiation with employees over changes in the organisation's operations eg restructuring

		LA10	Description of equal opportunity policies or programs, as well as monitoring systems to ensure compliance & results of monitoring
		LA11	Composition of senior management and corporate governance bodies (including board of directors), including female/male ratio and other indicators of diversity as culturally appropriate
		HR1	Description of policies, guidelines, corporate structures, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results <u>Commentary for the Mining and Metals Sector</u> Companies should demonstrate that: <ul style="list-style-type: none"> ▪ Their rules of conduct for security personnel support human rights principles; and ▪ The rules of conduct apply to security personnel either as employees or as contractors.
		HR2	Evidence of consideration of human rights impacts as part of investment & procurement decisions, including selection of suppliers/contractors
		HR3	Description of policies and procedures to evaluate & address human rights performance within the supply chain & contractors, including monitoring systems & results of monitoring
		HR4	Description of global policy/procedures/programs preventing discrimination in operations including monitoring systems and results
		HR5	Description of freedom of association policy, extent to which it is universally applied independent of local laws, as well as description of procedures/programs to address issue
		HR6	Description of policy excluding child labour as defined by the ILO Convention 138, and extent to which policy is visibly stated and applied, as well as description of procedures/programs to address issue, including monitoring systems & results of monitoring
		HR7	Description of policy to prevent forced and compulsory labour, and extent to which this policy is visibly stated & applied, as well as description of procedures/programs to address issue, including monitoring systems & results of monitoring
		MM9	Describe resettlement policies and activities
		MM11	Describe process for identifying local communities' land and customary rights, including those of indigenous peoples, and grievance mechanisms used to resolve any disputes
4	Implement risk management strategies based on valid data and sound science		
		3.17	Reporting organisation's approach to managing indirect economic, environmental and social impacts resulting from its activities

		SO1	<p>Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures\programs to address this issue, including monitoring systems and results of monitoring</p> <p><u>Commentary for the Mining and Metals Sector</u></p> <p>Issues for particular consideration include:</p> <ul style="list-style-type: none"> ▪ Community economic development planning processes, including sources of community income, community access to services and social infrastructure, access to capital and natural resources, and access to further education and skills training ▪ Coordination with other agencies affecting livelihoods, for example on poverty alleviation and environmental conservation initiatives (which may affect access to natural resources) ▪ Programs for training workforce drawn from local communities ▪ Procedures for identifying and protecting subsistence-related resources of local communities, including water, plants, and wildlife
		MM12	Describe approach to identifying, preparing for, and responding to emergency situations affecting employees, communities, or the environment. Include a description of the nature of existing skills, teams who respond to emergency situations, training, drills, review processes and community involvement
5	Seek continual improvement of our health and safety performance		
		LA5	Practices on recording & notification of occupational accidents and diseases and how they related to the ILO Code of Practice on Recording & Notification of Occupational accidents and Diseases
		LA6	Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees
		LA7	Standard injury, lost day, absentee rates and number of work-related fatalities (inc sub contractors)
		LA8	Description of policies/programs (for workplace and beyond) on HIV/AIDS
		MM13	Number of new cases of occupational disease by type. Describe programmes to prevent occupational disease
6	Seek continual improvement of our environmental performance		
		EN1	Total materials used other than water, by type
		EN2	Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation
		EN3	Direct energy use segmented by primary source
		EN4	Indirect energy use
		EN5	Total water use
		EN8	Greenhouse gas emissions
		EN9	Use and emissions of ozone depleting substances

		EN10	<p>NOx, SOx and other significant air emissions by type</p> <p><u>Commentary for the Mining and Metals Sector</u></p> <p>Reporting should include:</p> <ul style="list-style-type: none"> ▪ Emissions from both major mobile sources and on-site stationary sources; ▪ Management of fugitive emissions such as dust from mining and processing activities (ie. monitoring activities, compliance with regulatory limits or number of dust-related complaints and how they were addressed); ▪ Case studies where significant local emissions occur
		EN11	<p>Total amount of waste by type and destination</p> <p><u>Commentary for the Mining and Metals Sector</u></p> <p>For the mining and metals sector this refers to site waste eg. waste oils, spent cell lining, office, canteen and camp waste, scrap steel, tyres and construction waste. The breakdown of “types” of waste (as requested in the indicator) should distinguish between hazardous and non-hazardous</p>
		EN12	Significant discharges to water by type
		EN13	<p>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</p> <p><u>Commentary for the Mining and Metals Sector</u></p> <p>The reporting organisation should provide a description of any significant incidents. This should also include spillage of tailings, slimes, or other significant process materials</p>
		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
		MM6	<p>Describe approach to management of overburden, rock, tailings, and sludges/residues including:</p> <ul style="list-style-type: none"> ▪ Assessment of risks; ▪ Structural stability of storage facilities; ▪ Metal leaching potential; and ▪ Hazardous properties
7	Contribute to conservation of biodiversity & integrated approaches to land use planning		
		EN6	Location and size of land owned/leased/managed in biodiversity rich habitats
		EN7	Description of the major impacts on biodiversity associated with activities/products and services in terrestrial, freshwater and marine environments
		EN23	<p>This indicator applies to mining companies</p> <p>Total amount of land owned, leased, and managed for production or extractive use. Mining companies should report the following:</p> <ol style="list-style-type: none"> 1. Total land disturbed and not yet rehabilitated (opening balance); 2. Total amount of land newly disturbed within the reporting period; 3. Total amount of land newly rehabilitated within the reporting period to the agreed upon end use; and 4. Total land disturbed and not yet rehabilitated (closing balance)

		MM3	The number/percentage of site identified and requiring biodiversity management plans, and the number/percentage of sites with plans in place. Also include criteria for deciding that a biodiversity management plan is required and the key components of a plan
8	Facilitate & encourage responsible product design, use, re-use, recycling & disposal of our products		
		EN14	Significant environmental impact of principal products and services
		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
		PR1	Description of policy for preserving customer health & safety during use of products and services, extent to which policy is visibly stated, description of procedures/programs to address issue, including monitoring and results
		PR2	Description of policy, procedures/management systems & compliance mechanisms related to product information and labelling
		PR3	Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy
		MM4	Percentage of products derived from secondary materials
		MM5	Describe policies for assessing the eco-efficiency and sustainability attributes of products (e.g. recyclability, material use, energy use, toxicity etc).
9	Contribute to the social, economic & institutional development of the communities in which we operate		
		EC1	Net sales
		EC2	Geographic breakdown of markets
		EC3	Cost of all goods, materials and services purchased
		EC4	Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements
		EC5	Total payroll and benefits by country or region (including wages, pension, other benefits, redundancy payments)
		EC6	Distributions to providers of capital broken down by interest on debt and borrowings, dividends on all classes of shares, with any arrears of preferred dividends to be disclosed
		EC7	Increase/decrease in retained earnings at end of period
		EC8	Total sum of taxes of all types paid, broken down by country <u>Proposed commentary in Draft Supplement</u> "Taxes" should include all relevant payments to governments, including royalties, etc. in line with the EITI, and divided where possible between local and national governments and by project
		EC9	Subsidies received, broken down by country or region
		EC10	Donations to community, civil society and other groups broken down in terms of cash and in-kind donations per type of group

		MM1	<p>Identify those sites where the local economic contribution and development impact is of particular significance and interest to stakeholders (e.g. remote sites) and outline policies with respect to assessing this contribution. Relevant information includes:</p> <ul style="list-style-type: none"> ▪ Percentage of goods, materials, and services purchased locally; ▪ Percentage of workforce from local communities; ▪ Investment in public infrastructure and its maintenance; and ▪ Compensation payments. <p>Note: the reporting organisation should describe the definition of “local” used and the criteria used to identify sites where the local economic contribution and development impact is of particular significance.</p>
		MM2	<p>Value-added disaggregated to country level</p> <p>Note: value added is defined as total revenues less total cost of procurement</p>
		LA2	Net employment creation and average turnover segmented by region/country
		MM7	Describe significant incidents affecting communities during the reporting period, and grievance mechanisms used to resolve the incidents and their outcomes
		MM8	Describe programmes in which the reporting organisation has been involved that addresses artisanal and small-scale mining (ASM) within company areas of operation
10	Implement effective and transparent engagement, communication & independently verified reporting arrangements with our stakeholders		
		1.2	Statement from the CEO (or equivalent senior manager) describing key elements of the report
		2.1-2.22	Organisational profile, report scope and report profile
		3.9	Basis for identification and selection of major stakeholders
		3.10	Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group
		3.11	Type of information generated by stakeholder consultations
		3.12	Use of information resulting from stakeholder engagements

ICMM – The International Council on Mining and Metals

The International Council on Mining and Metals (ICMM) is a CEO-led organisation dedicated to sustainable development. ICMM comprises many of the world's leading mining and metals companies as well as regional, national and commodity associations, all of which are committed to improving their sustainable development performance and to the responsible production of the mineral and metal resources society needs.

ICMM's vision is a viable mining, minerals and metals industry that is widely recognised as essential for modern living and a key contributor to sustainable development.

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