

Appendix 6. GRI-index (Global Reporting Initiative)

The GRI-index is part of the annual report 2014, English version, as published in print and on www.fres.nl



	G4-indicator ¹	Remarks	Referral to part in the report	Page(s)	Partly/ Entirely
General standard disclosures		For in Accordance-Core	Not externally assured		
Strategy and Analysis					
G4-1	Statement from the most senior decision maker of the organization.	Relevance of sustainability to the organisation: Strategic priorities and key topics and reflection on position. Broader trends affecting the organisation and influencing sustainability priorities.	Striving for operational excellence in Africa; Report from the Supervisory Board.	5 6	Entirely
G4-2	Description of key impacts (economic, environmental and social), risks.	Describe Impact monitoring (method of impact measuring). Dilemma's regarding monitoring impact. Communication strategy towards stakeholders regarding impact of expenditures. Description of risks and opportunities and mechanisms in place to manage these risks and opportunities.	Striving for operational excellence in Africa; Chapter I; Chapter II; Chapter III – stakeholder management. Chapter III – Risk management	5 17 22-36 49 46-48	Partly
Organizational Profile					
G4-3	Name of the organization.		Cover – front & back; Colophon. Chapter 1 – Outline of FRES.	12	Entirely
G4-4	Primary brands, products, and services.	Indicate how these activities relate to the mission and strategy goals of the organisation.			Entirely
G4-5	Location of the organization's headquarters.		Cover – back; Colophon.		Entirely
G4-6	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.		Chapter I – Outline of FRES; Chapter II.	12 22-36	Entirely
G4-7	Nature of ownership and legal form.		Chapter I – Outline of the organisation.	20	Entirely
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).		Map of Africa; Chapter I – Outline of FRES; Chapter II.	7 12 22-36	Entirely
G4-9	Scale of the organization.	Total number of paid staff (direct and indirect),volunteers and occasionally mobilised (indicate numbers by category).	Chapter II; Chapter III – FRES NL; Part III – Governance; Appendix 4.	22-36 39 44	Entirely
G4-10	Total workforce by employment contract, employment type, region and gender.	Employees and volunteers by gender and by employment type (part-time and full time).	Chapter II; Chapter III – FRES NL; Chapter III – Governance; Appendix 4.	22-36 39 44	Entirely
G4-11	Percentage of employees covered by collective bargaining agreements.	For FRES NL: 100%; FRES companies: majority.	Appendix 4.		Partly
G4-12	Organization's supply chain.	Report describes the organisation's supply chain.	Chapter II.	22-36	Partly
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership or supply chain.	If any, changes are addressed and explained.	Chapter II.	22-36	Entirely

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G4-16	Memberships of associations	Committees, board	Chapter III		Entirely
Identified Material Aspects and boundaries					
G4-17	All entities (regional and field offices) included in the organization's consolidated financial statements.		Chapter I - Outline of the organization; Chapter IV – Financial Report.	20 52	Entirely
G4-18	Process for defining report content.	Employees are an important source of information; Information was collected via a standardized questionnaire and several interviews with employees, partners and clients; The quality of information is checked via internal control on several levels and moments.			Entirely
G4-20	The Aspect Boundary within the organization for each Material Aspect.	The report claims to be a complete report on FRES; The FRES companies are presented as complete as possible. If any, changes are addressed and explained in the report.			Entirely
G4-21	The Aspect Boundary outside the organization for each Material Aspect.	The report claims to be a complete report on FRES. The FRES companies are presented as complete as possible; If any, changes are addressed and explained in the report.			Entirely
G4-22	Explanation of the effect of any restatements of information provided in previous reports, and the reasons for such restatement	If any, restatements are addressed and explained in the report.			Entirely
G4-23	Significant changes from previous reporting periods in the scope and Aspect Boundaries.	If any, changes are addressed and explained in the report.			Entirely
Stakeholder Engagement					
G4-24	List of stakeholder groups engaged by the organization.	Stakeholders that are involved: - (Inter)national partners; - Funders / financiers; - Clients of FRES companies; - (paid and non-paid) Employees of FRES companies; -Peer organisations; -national and local governments.	Chapter II; Chapter III – Fundraising; Chapter III – Partners; Appendix 4.	22-36 40-41 42-43	Entirely
G4-25	Basis for identification and selection of stakeholders with whom to engage.		Chapter III – Fundraising; Chapter III – Partners.	40-41 42-43	Entirely
G4-26	The organization's approach to stakeholder engagement.		Chapter III – Stakeholders management.	49	Entirely
G4-27	Concerns raised through stakeholders engagement.	Stakeholders ask questions about topics such as political unrest in Mali and Guinea-Bissau, Ebola...	Chapter III	47	Partly

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Report Profile						
G4-28	Reporting period.	The Annual Report 2014 covers the period 1 January 2014 – 31 December 2014. Annual Report 2013.	Colophon.		Entirely	
G4-29	Date of most recent previous report.				Entirely	
G4-30	Reporting cycle.				Yearly, per calendar year.	Entirely
G4-31	Contact point for questions regarding the report or its contents.				Entirely	
GRI Content Index						
G4-32	The 'in accordance' core option and GRI Content Index.	Accordinging GRI G4 Guidelines.	Appendix 6.		Entirely	
Assurance						
G4-33	Policy and current practice with regard to seeking external assurance for the report.	From a cost point of view FRES chose not to seek GRI external assurance for the report			Not available	
Governance						
G4-34	Governance structure of the organization.	Describe process. Reflection of governance body on management and organisation.	Chapter III – Governance.	44	Entirely	
G4-35	Process for delegating authority from the highest governance body to senior executives.		Report supervisory board. Chapter I. Appendix 4.	6 12, 20	Partly	
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics.	Stakeholder meetings, twice a year; Topics raised relating to program effectiveness.	Chapter III – Governance; Chapter III – Communication; Chapter III – Stakeholders management.	44 49 49	Entirely	
G4-38	Composition of the highest governance body and its committees by gender, independence, tenure, other significant positions and commitments and executive or non-executive membership.	Specify role, responsibility directors FRES.	Chapter I – Outline of the organisation; Chapter III – Governance; Appendix 4.	20 44	Entirely	
G4-39	Role of the Chair of the highest governance bodies.	Division of powers between the highest governance bodies and executives.	Chapter I – Outline of the organisation; Chapter III – Governance; Appendix 4.	20 44	Entirely	
G4-40	Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members (lengths of tenure)					
G4-41	Processes for the highest governance body to ensure that conflicts of interest are avoided and managed.					
G4-42	Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	FRES endorses the Wijffels Code.	Chapter III – Governance; Appendix 5.	44	Entirely	
			Chapter I – Outline of the organisation; Chapter III – Governance; Chapter III – Financial supervision; Appendix 4.	20 44 45	Entirely	

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G4-44	Evaluation of the highest governance body's (supervisory board, board FRES) performance with respect to governance of economic, environmental and social topics and report actions taken in response to evaluation.	Report describes processes for evaluation and outcome; procedures for overseeing the organisation adherence of compliance with nationally and internationally agreed standards and principals.	Chapter III; Appendix 4.	44	Partly
G4-45	Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities		Chapter III – Governance; Appendix 3; Appendix 4.	44	Partly
G4-46	Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics		Chapter III – Risk Management.	46-48	Entirely
G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities	At least twice a year.	Chapter III – Governance.	44	Entirely
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	FRES board.	Chapter III – Governance; Appendix 4.	44	Entirely
G4-49	Process for communicating critical concerns to the highest governance body.	Employees address the FRES board members directly.			Entirely
G4-51	Remuneration policies for the highest governance body and senior executives.	Members of the supervisory board and members of the FRES board without remuneration for services. Senior executives salaries are included in the financial accounts. They are below national averages in similar functions.	Chapter III – Governance; Chapter IV – Financial report; Appendix 4.	44 52	Entirely
Ethics and Integrity					
G4-56	The organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	FRES endorses the Wijffels Code.	Chapter III – Governance; Appendix 5.	44	Entirely
Specific standard disclosures					
Categories					
Economic					
G4-EC1	Direct economic value generated and distributed on an accrual basis.	Net income, employee wages, payments to government (by country), community investments.	Chapter I – results 2014; Chapter II.	19 22-36	Entirely
G4-EC4	Total monetary value of financial assistance received from governments.	Financial assistance by local governments: Tax reliefs, subsidies, other financial incentives.	Chapter II – Fundraising.	40-41	Partly

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G4-EC8	Significant indirect economic impacts, including the extent of impacts.		Chapter I – Impact of rural electrification by FRES; Chapter II.	17 22-36	Entirely
G4-EC6	Proportion Senior and young management hired from local community.		Chapter II.	22-36	Entirely
G4-EC9	Proportion of spending on local suppliers at locations of operation.	Percentage of the procurement budget.			Not available
Environmental					
G4-EN2	Percentage of materials used that are recycled input materials.	For primary processes FRES uses no recycled input materials.			Entirely
G4-EN8	Total water withdrawal by source.	FRES does not use a significant amount of water. Water is only used for clearing solar panels.			Entirely
G4-EN9	Water sources significantly affected by withdrawal of water	FRES does not use a significant amount of water.			Entirely
G4-EN10	Percentage and total volume of water recycled and reused.	FRES does not use recycled water.			Entirely
G4-EN15	Direct greenhouse gas (GHG) emissions.	Direct emissions are not calculated. We use diesel for transport and power generation (<5%).			Not available
G4-EN16	Indirect greenhouse gas (GHG) emissions.	Indirect emissions are not registered.			Not available
G4-EN17	Other indirect greenhouse gas (GHG) emissions.	Other indirect emissions are not registered.			Not available
G4-EN18	Greenhouse gas (GHG) emissions intensity.	Emissions are not registered.			Not available
G4-EN19	Reduction of greenhouse Gas emissions.	95% of our electricity production is with solar. Reduction of emissions is not calculated.			Not available
G4-EN27	Extent of impact mitigation of environmental impacts of products and services.				Not available
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category.	Irrelevant for the primary processes of FRES.			Entirely
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Zero.			Entirely
G4-EN32	Suppliers using environmental criteria.		Chapter I – Strategy.	16	Partly
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	No grievances were registered.			Entirely
Social Labour Practices and Decent Work					
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region.		Chapter II; Chapter III – FRES NL; Appendix 4.	22-36 39	Entirely

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G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	Health care, parental leave, retirement provision, stock ownership, training...	Chapter II.	22-36	Entirely
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	15%		29	Entirely
G4-LA6	Type and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender and measures that have been implemented.	Registered for FRES NL and for the FRES companies. HSE policy improvement in FRES companies will be implemented start of 2015.	Chapter II; Appendix 4.	22-36	Entirely
G4-LA9	Average hours of training per year per employee by gender, and by employee category.	Scope and number of training days registered for FRES NL and FRES companies (by gender and position within the company).	Chapter II; Chapter III – FRES NL..	22-36 39	Partly
G4-LA10	Programs for skill management to support the continued employability of employees and assist them in managing career endings.	Type and scope of programs to upgrade skills of employees.	Chapter II.;	22-36	Entirely
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	At FRES NL and at the 5 FRES companies policy and standard procedures exist. Over 80% of employees participate..	Chapter II; Appendix 4.	22-36	Entirely
G4-LA12	Composition of governance bodies and work force by gender, age group, minority group and other diversity indicators.	FRES reports on diversity by gender and age category (percentage).	Chapter II; Appendix 4.	22-36	Entirely
G4-LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms.	No grievances were registered.			Entirely
Society					
G4-SO5	Confirmed incidents of corruption and actions taken.	Zero.			Entirely
G4-SO6	Total value of political contributions by country and recipient/beneficiary by country.	Zero.			Entirely
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Zero.			Entirely
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	Zero.			Entirely

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G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	No grievances were registered.			Entirely
Product Responsibility					
G4-PR5	Results of surveys measuring customer satisfaction.	Customer satisfaction researches are executed frequently. Results are processed into policy and plans.	Chapter II.	22-36	Partly
G4-PR7	Total number of incidents of noncompliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Zero.			Entirely
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Zero.			Entirely
G4-PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	Zero.			Entirely

¹ GRI-indicators that are not relevant or not applicable for the work of FRES are not included in this overview.