



UNIVERSITAS INDONESIA
FAKULTAS EKONOMI
PROGRAM STUDI MAGISTER AKUNTANSI

KARYA AKHIR

**EVALUASI PELAPORAN TANGGUNG JAWAB SOSIAL
BERDASARKAN GRI SUSTAINABILITY REPORTING GUIDELINES 2006
PADA PT PEMBANGUNAN JAYA ANCOL TBK.**

DIAJUKAN OLEH :

ABDULRAHMAN LUFTHI
0606148512

UNTUK MEMENUHI SEBAGIAN DARI SYARAT-SYARAT
GUNA MENCAPAI GELAR
MAGISTER AKUNTANSI
2008

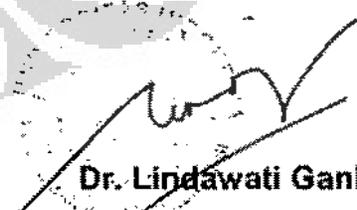




TANDA PERSETUJUAN KARYA AKHIR

Nama : **Abdulrahman Lufthi**
Nomor Mahasiswa : **0606148512**
Konsentrasi : **Strategi Keuangan**
Judul Karya Akhir : **Evaluasi Pelaporan Tanggung Jawab Sosial Berdasarkan
GRI Sustainability Reporting Guidelines 2006 Pada PT
Pembangunan Jaya Ancol Tbk.**

29 Mei 2008
Tanggal :
Ketua Program Studi
Magister Akuntansi


Dr. Lindawati Gani

11/8 - 2008
Tanggal :
Pembimbing Karya Akhir : **Dr. Jan Hoedada**

KATA PENGANTAR

Puji syukur kepada Tuhan Yang Maha Esa atas rahmat dan karunia-Nya, juga kepada orang tua dan seluruh keluarga besar penulis yang telah memberikan dukungan dan bantuan, baik yang bersifat moril dan materiil, serta doa yang selalu mengiringi untuk mendorong penulis dengan penuh keyakinan akan keberhasilan dalam menyelesaikan penulisan karya akhir ini tepat pada waktunya dalam rangka memenuhi salah satu persyaratan untuk menempuh ujian akhir Program Strata-2 (S2) Fakultas Ekonomi, Program Studi Magister Akuntansi, Universitas Indonesia, Jakarta.

Dengan segala keterbatasan yang dimiliki, penulis menyadari bahwa masih terdapat banyak kekurangan dan kelemahan dalam penulisan karya akhir ini. Oleh karena itu, penulis mengharapkan adanya saran dan kritik dari pembaca maupun pihak yang terkait guna kesempurnaan materi dan penulisan karya akhir ini.

Dalam kesempatan ini perkenankanlah penulis untuk mengucapkan banyak terima kasih kepada semua pihak yang telah membantu penulis dalam melakukan penulisan karya akhir ini. Ucapan terima kasih tersebut penulis tujukan terutama kepada:

1. Keluargaku tercinta (Papa, Mama, Ayuk, dan Abid) yang selalu mendukung, memberi semangat dan mendoakan agar penulis dapat menyelesaikan ini dengan baik tepat waktu.
2. Ibu Dr. Lindawati Gani selaku Ketua Program Magister Akuntansi.

3. Bapak Dr. Jan Hoesada, selaku dosen pembimbing karya akhir yang telah bersedia mengorbankan waktu dan tenaga dalam memberikan petunjuk dan bimbingan kepada penulis hingga karya akhir selesai.
4. Ibu Dr. Lindawati Gani dan Bapak Thomas H. Secokusumo, MBA, M.Sc yang bersedia meluangkan waktu untuk menguji karya akhir ini.
5. Seluruh Dosen MAKSI, yang telah memberikan banyak ilmu pengetahuan dan masukan yang berguna bagi penulis selama masa studi hingga penyelesaian karya akhir ini.
6. Ibu Rika Lestari, Bapak Bagus Teguh Prayogo selaku perwakilan PT. Pembangunan Jaya Ancol Tbk. yang telah membantu penulis dalam memberikan informasi dan masukan-masukan yang sangat berharga.
7. Anggraini Rahmawati atas inspirasi, pembelajaran, dukungan, perhatian, dan doanya dalam mengiri penulis menyelesaikan studinya di Program MAKSI UI.
8. Rekan-rekan seperjuangan di Palembang yang telah membakar semangat penulis untuk melakukan yang terbaik guna mencapai impian kita bersama.
9. Windy yang telah banyak membantu memberikan solusi dalam penyelesaian karya akhir ini.
10. Staf MAKSI UI yang sangat peduli terhadap mahasiswa-mahasiswa. Mba Debo, Mba Era, dan seluruh staf yang berada di lantai 2. Ihkwan, Handoko, Mas wanto, Pak Woto dan semua staf yang berada di lantai 4 yang menjadi tempat berkumpul dan bermain. Bambang dan Ira yang selalu sedia untuk

meminjamkan buku. Sekuriti MAKSI yang memiliki dedikasi tinggi: Pak Arifin, Pak Sutadi, Pak Kamto, Teddy, Jasmani, dan Tri. Staf Cleaning Service yang selalu menghibur: Mamang, Lukman, Dirman, Lili.

11. Imunk, Pras, Sentot yang selalu memberikan ide-ide cemerlang.
12. Gerombola si berat: Galih, Kenie, Kiki, Sari, Hakim yang selalu kompak mengerjakan hal-hal yang tidak terbayangkan.
13. Teman-teman, dan rekan mahasiswa Program Studi Magister Akuntansi kelas A/06-2 dan B/06-2 yang senantiasa mendukung, memberikan semangat dan mendoakan penulis untuk menyelesaikan karya akhir ini.

Akhir kata, penulis berharap agar karya akhir ini dapat bermanfaat bagi para pembaca dan pihak-pihak yang membutuhkan.

Jakarta 23 Juli 2008

Penulis

RINGKASAN EKSEKUTIF

Dunia usaha semakin menyadari bahwa perusahaan tidak lagi dihadapkan pada tanggung jawab yang berpijak pada *single bottom line*, yaitu nilai perusahaan (*corporate value*) yang direfleksikan dalam kondisi keuangannya saja, namun juga harus memperhatikan aspek sosial dan lingkungannya. Menggantungkan semata-mata kepada kesehatan finansial tidak akan menjamin perusahaan bisa tumbuh secara berkelanjutan (*sustainable*). Keberlanjutan perusahaan akan terjamin apabila perusahaan memperhatikan dimensi terkait lainnya, termasuk dimensi sosial dan lingkungan. Fakta telah menunjukkan bagaimana resistensi masyarakat sekitar muncul ke permukaan terhadap perusahaan yang dianggap tidak memperhatikan faktor sosial dan lingkungan.

Karya akhir ini disusun untuk menganalisis kesesuaian pelaporan yang disusun perusahaan dengan panduan yang diberikan oleh *Global Reporting Initiative (GRI)*. Penelitian dilakukan pada PT Pembangunan Jaya Ancol Tbk. dengan menggunakan jenis penelitian deskriptif kualitatif – *case study* yaitu menjelaskan, meringkaskan berbagai kondisi, berbagai situasi atau berbagai variabel yang timbul di masyarakat yang menjadi objek penelitian itu berdasarkan apa yang terjadi. Peneliti dalam menyusun penelitian ini juga menemukan banyaknya kelemahan studi. Diharapkan penelitian ini dapat dijadikan referensi untuk penelitian-penelitian berikutnya.

Berdasarkan penelitian ini, ditemukan bahwa perusahaan dalam

menyusun *Sustainability Report*-nya secara umum telah sesuai pada GRI *Sustainability Reporting Guidelines* 2006. Namun Dalam rangka meningkatkan kualitas dari *Sustainability Report* perusahaan, sebaiknya, perlu meningkatkan cara penyusunan laporan *Sustainability Report*-nya ke dalam bentuk laporan yang lebih sistematis dan mendetail agar semua informasi yang disyaratkan pada GRI *Sustainability Reporting Guidelines* 2006 dapat terwakilkan.

Kata Kunci: CSR, Pengungkapan CSR, Indikator GRI



DAFTAR ISI

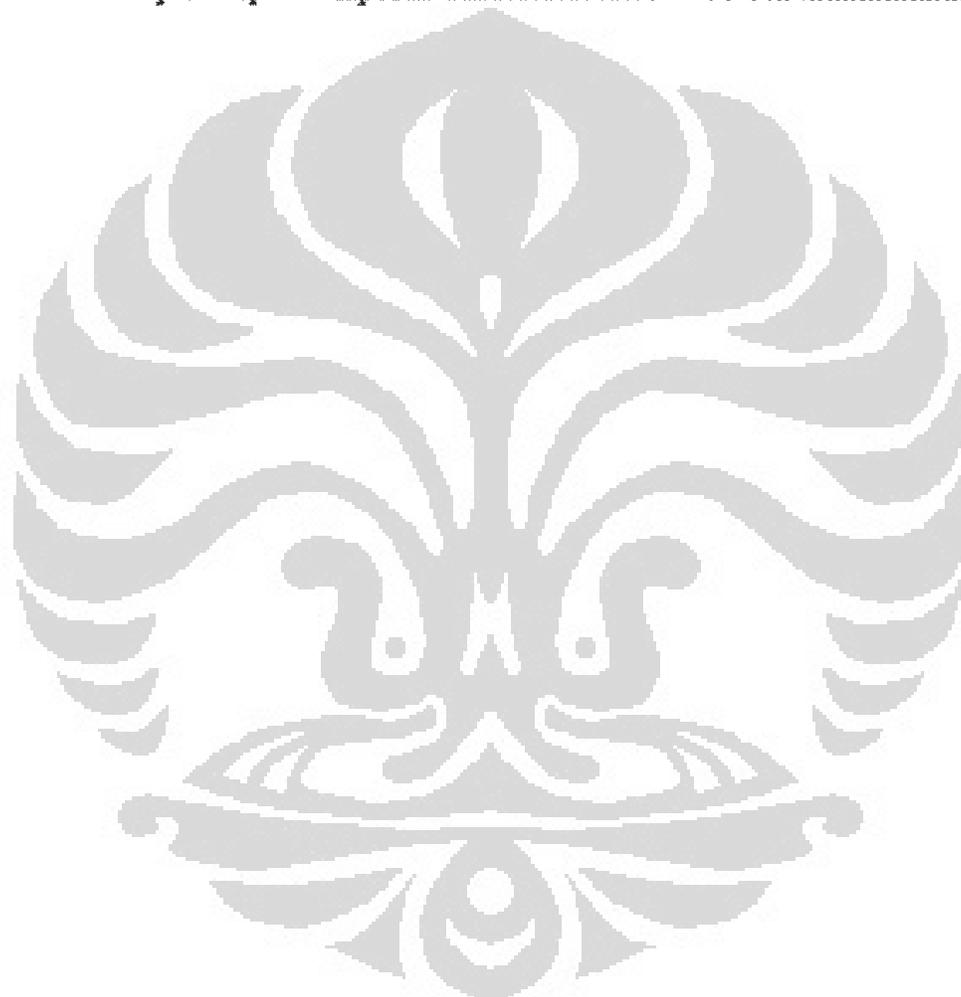
KATA PENGANTAR	i
RINGKASAN EKSEKUTIF.....	iv
DAFTAR ISI	vi
DAFTAR TABEL	ix
DAFTAR LAMPIRAN	x
BAB I PENDAHULUAN.....	1
1.1. Latar Belakang	1
1.2. Perumusan Masalah.....	6
1.3. Tujuan Penelitian.....	7
1.4. Manfaat Penelitian.....	7
1.5. Ruang Lingkup.....	8
1.6. Metodologi Penelitian.....	8
1.6.1. Jenis Penelitian	8
1.6.2. Metode Pengumpulan Data	8
1.7. Sistematika Pembahasan.....	11
BAB II LANDASAN TEORI	13
2.1. <i>Corporate Social Responsibility</i>	13
2.1.1. Definisi CSR.....	13
2.1.2. Strategi Implementasi CSR.....	16
2.1.3. Manfaat CSR.....	20
2.1.4. Perdebatan CSR.....	25
2.1.5. Pengungkapan CSR	27
2.2. Panduan Dalam <i>Sustainability Reporting</i>	31

BAB III	GAMBARAN UMUM PERUSAHAAN	34
3.1.	Sejarah PT Pembangunan Jaya Ancol Tbk.....	34
3.2.	Visi, Misi, dan Nilai Utama PT. Pembangunan Jaya Ancol Tbk.....	35
3.2.1.	Visi.....	35
3.2.2.	Misi.....	35
3.2.3.	Nilai-Nilai Utama.....	36
3.3.	Sasaran PT Pembangunan Jaya Ancol Tbk	36
3.3.1.	Sasaran Perusahaan.....	36
3.3.2.	Sasaran CSR.....	37
3.4.	Bidang Usaha	37
3.4.1.	Sektor Rekreasi.....	38
3.4.2.	Sektor Resor	41
3.4.3.	Sektor Properti.....	42
3.4.4.	Sektor Perkantoran dan Ruang Usaha.....	44
3.5.	Program CSR Perusahaan.....	44
3.5.1.	Aspek Ekonomi	
3.5.1.1.	Membangun Sumber Daya Manusia.....	44
3.5.2.	Aspek Lingkungan	
3.5.2.1.	Ancol Sayang Lingkungan	45
3.5.2.2.	Ancol Green Company.....	46
3.5.3.	Aspek Sosial	
3.5.3.1.	Sekolah Rakyat Ancol.....	46
3.5.3.2.	Kegiatan Sosial	48
3.5.3.3.	Kegiatan Seni dan Budaya	49
BAB IV	ANALISIS DAN PEMBAHASAN.....	51
4.1.	Strategi dan Analisis.....	52
4.2.	Profil Organisasi.....	55
4.3.	Parameter Laporan.....	56
4.4.	Penyelenggaraan, Komitmen dan Keterlibatan.....	57

4.5. Pendekatan Manajemen dan Indikator Kinerja	58
4.5.1. Indikator Kinerja Ekonomi.....	58
4.5.2. Indikator Kinerja Lingkungan	59
4.5.3. Indikator Kinerja Praktik Tenaga Kerja dan Pekerjaan yang Layak.....	62
4.5.4. Indikator Kinerja Hak Asasi Manusia.....	64
4.5.5. Indikator Kinerja Sosial	65
4.5.6. Indikator Kinerja Tanggung Jawab Produk	66
BAB V KESIMPULAN DAN SARAN	70
5.1. Kesimpulan	70
5.2. Saran	73
DAFTAR PUSTAKA.....	76
LAMPIRAN.....	79

DAFTAR TABEL

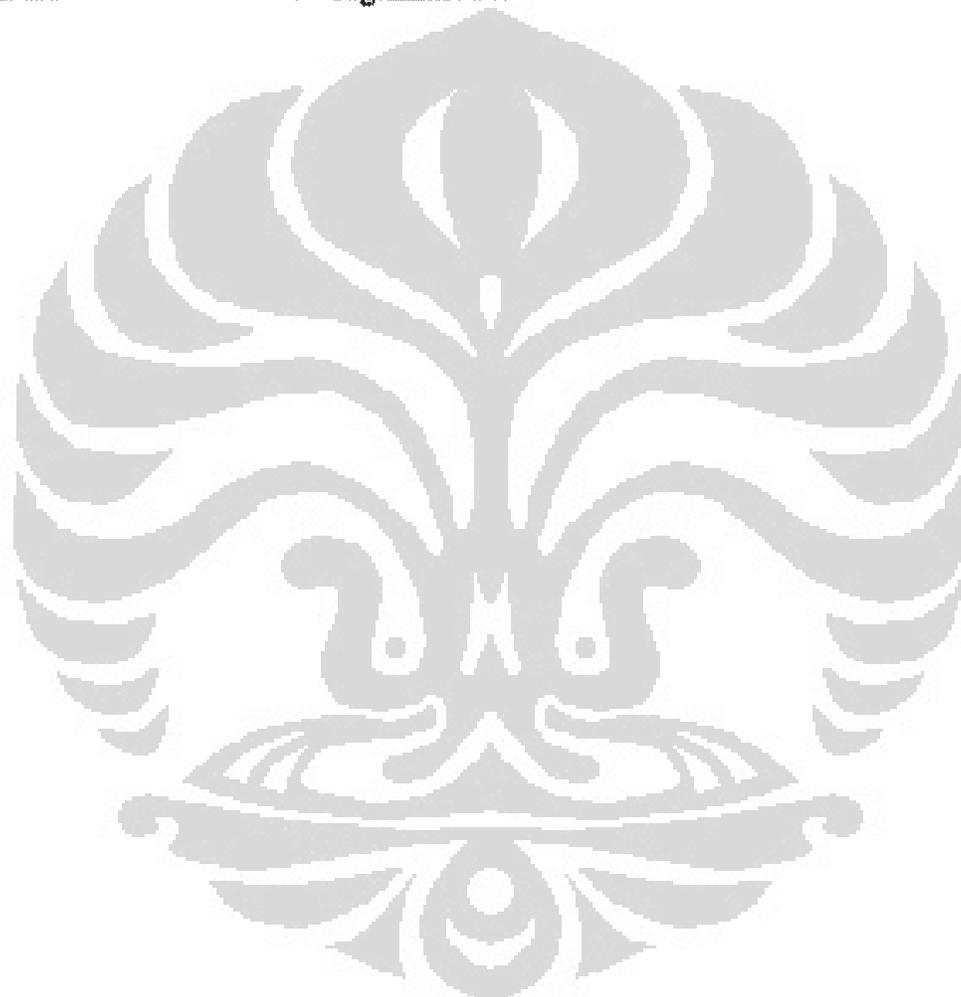
Tabel 2.1	Pro dan Kontra CSR.....	27
Tabel 2.2	Aspek-Aspek Pelaporan CSR.....	33



DAFTAR LAMPIRAN

LAMPIRAN 1 *GRI SUSTAINABILITY REPORTING GUIDELINES 2006*

LAMPIRAN 2 Struktur Organisasi Perusahaan



BAB I

PENDAHULUAN

1.1. Latar Belakang

Wacana Tanggung Jawab Sosial Perusahaan atau yang biasa disebut dengan *Corporate Sosial Responsibility (CSR)* saat ini hangat diperbincangkan baik di tingkat regional maupun global. Kendatipun eksistensinya tidak serta merta membangunkan dan menyadarkan pelaku-pelaku bisnis, namun hari demi hari gaungnya semakin terasa. Tidak sedikit perusahaan raksasa maupun menengah baik yang multinasional, nasional maupun domestik, telah mengklaim bahwa CSR ini telah diimplementasikan dengan baik. Banyak perusahaan telah menggeser paradigma sempit yang menyatakan bahwa orientasi seluruh kegiatan perusahaan hanyalah *profit*, di mana aktivitas apapun harus ditakar dari sudut menambah keuntungan finansial secara langsung atau tidak.

Sebuah perusahaan sesungguhnya tidak hanya memiliki sisi tanggung jawab ekonomis kepada para *shareholders* seperti bagaimana memperoleh *profit* dan menaikkan harga saham atau tanggung jawab legal kepada pemerintah, seperti membayar pajak, memenuhi persyaratan Amdal (Analisis Mengenai Dampak Lingkungan), dan ketentuan lainnya. Tapi jika perusahaan ingin eksis dan akseptabel, harus disertakan pula tanggung jawab yang bersifat sosial.

Kesadaran tentang pentingnya mempraktikkan CSR menjadi tren seiring dengan semakin maraknya kepedulian masyarakat global terhadap produk-produk yang ramah lingkungan. Disamping itu, beberapa peristiwa yang terjadi belakangan ini juga ikut menyadarkan akan arti penting penerapan CSR. Sebagai contoh yang masih sangat segar dalam ingatan kita adalah kasus PT Freeport Indonesia di Papua, kasus PT Newmont di Buyat, atau bahkan lebih fenomenal yaitu kasus lumpur panas di ladang migas PT Lapindo Brantas di Sidoarjo. Pada kasus-kasus tersebut perusahaan dibuat sibuk, karena mengeluarkan anggaran yang tidak kecil bahkan terhenti operasionalnya akibat adanya komplain masyarakat.

Dunia usaha semakin menyadari bahwa perusahaan tidak lagi dihadapkan pada tanggung jawab yang berpijak pada *single bottom line*, yaitu nilai perusahaan (*corporate value*) yang direfleksikan dalam kondisi keuangannya saja, namun juga harus memperhatikan aspek sosial dan lingkungannya. Menggantungkan semata-mata kepada kesehatan finansial tidak akan menjamin perusahaan bisa tumbuh secara berkelanjutan (*sustainable*). Keberlanjutan perusahaan akan terjamin apabila perusahaan memperhatikan dimensi terkait lainnya, termasuk dimensi sosial dan lingkungan. Fakta telah menunjukkan bagaimana resistensi masyarakat sekitar muncul ke permukaan terhadap perusahaan yang dianggap tidak memperhatikan faktor sosial dan lingkungan.

Menghadapi tren tersebut, perusahaan mulai melihat serius pengaruh dimensi sosial, dan lingkungan pada setiap aktivitas bisnisnya, karena aspek-aspek tersebut bukan suatu pilihan yang terpisah, melainkan berjalan beriringan untuk meningkatkan keberlanjutan operasi perusahaan. Perusahaan juga meyakini bahwa program CSR merupakan investasi bagi perusahaan demi pertumbuhan dan keberlanjutan (*sustainability*) perusahaan. Artinya, CSR bukan lagi dilihat sebagai sentra biaya (*cost centre*) melainkan sebagai sentra laba (*profit centre*) di masa mendatang.

Upaya perusahaan dalam meningkatkan peran mereka dalam pembangunan kesejahteraan sosial dan kelestarian lingkungan membutuhkan sinergi multi pihak yang solid dan baik. Tidak mungkin persoalan-persoalan bangsa ini diselesaikan oleh satu pihak. Sinergi yang paling diharapkan adalah, adanya kemitraan antara perusahaan, pemerintah dan komunitas atau masyarakat. Sinergi ini biasa disebut kemitraan tripartit. Perusahaan, selain berpacu mengejar profit sebesar-besarnya dan mendorong laju perekonomian, juga diharapkan mampu memberikan kontribusi yang optimal untuk masyarakat disekitarnya.

Sustainability berbicara langsung mengenai nilai-nilai sosial, lingkungan dan finansial dalam kerangka melindungi kepentingan masa depan. Definisi klasik dari *sustainability* adalah, "*Memenuhi kebutuhan dan keperluan generasi saat ini dimana tidak merugikan dan merusak hak generasi mendatang untuk mendapatkan hak yang sama*". Perusahaan yang peduli terhadap lingkungan dan

sosial terus mendapat apresiasi dari masyarakat. Demi mendukung hal tersebut maka diperlukan laporan perusahaan yang tidak hanya sebatas laporan keuangan saja tetapi selanjutnya perusahaan juga terus didorong untuk membuat pelaporan non keuangan. Salah satunya adalah *sustainability report*.

Di Indonesia, pada dasarnya *sustainability reporting* masih terus berkembang. Salah satu standar internasional yang dikembangkan adalah *Global Reporting Initiative (GRI)*. Diharapkan di masa depan *capital market* dan investasi semakin baik dengan adanya pelaporan yang bukan sekedar *financial reporting* tetapi juga *sustainability reporting* yang dapat berbicara lebih banyak atau mengkomunikasikan lebih banyak, karena prospek ke depan (*long term plan*) suatu perusahaan sangat menentukan keputusan investor.

PT Pembangunan Jaya Ancol Tbk. merupakan perusahaan yang berfokus pada usaha di bidang pariwisata dan properti senantiasa berinovasi demi kepuasan pengunjung dan masyarakat. Untuk itu PT Pembangunan Jaya Ancol Tbk. berusaha menunjukkan komitmen, semangat dan ketulusan hati segenap karyawannya dalam menjalankan tugasnya. Sejak awal *go public* pada tahun 2004, manajemen berusaha untuk memacu PT Pembangunan Jaya Ancol Tbk. untuk menjadi perusahaan yang berhasil. Bukan saja pada aspek *bottom line*-nya, yaitu kinerja ekonomi, tapi juga keberhasilan di bidang sosial dan lingkungan seperti terangkum dalam program *Corporate Social Responsibility (CSR)*.

Terbukti, pada tahun 2006 PT Pembangunan Jaya Ancol Tbk. berhasil mendapatkan berbagai penghargaan dari dalam maupun luar negeri atas

keberhasilan perusahaan dalam memperbaiki kinerjanya dan kemampuan perusahaan dalam membangun program CSR, yang ditunjukkan dengan adanya program Sekolah Rakyat Ancol II, program Ancol Sayang Lingkungan, program *Ancol Green Company* dan *Ancol Art Academy*, serta program pendidikan dan pelatihan untuk segenap karyawannya. PT Pembangunan Jaya Ancol Tbk. juga telah menjalankan programnya secara sistematis, memiliki visi yang jelas, dan berkelanjutan untuk ikut menopang strategi dan mencapai visi perusahaan.

Tanggung jawab sosial perusahaan bukanlah sekadar karitas perusahaan bagi lingkungan sekitar perusahaan. Tanggung jawab itu terentang kepada para pemegang saham, karyawan, pemasok, mitra kerja hingga publik. Kepada para pemegang saham, perusahaan berupaya agar investasi mereka membuahkan hasil yang memadai. Kepada para karyawan, perusahaan berupaya untuk menyejahterakan karyawan dan keluarganya di samping terus meningkatkan kinerja mereka di perusahaan. Kepada para pemasok dan mitra kerja, perusahaan berupaya menjalin hubungan yang saling menguntungkan. Dan kepada publik, perusahaan berupaya menjadi katalis pertumbuhan ekonomi dan pemimpin dalam meningkatkan kualitas hidup masyarakat. Bekerjasama dengan lembaga swadaya masyarakat, perusahaan telah membangun Sekolah Rakyat. Sebuah sekolah Cuma-cuma bagi para murid dari keluarga yang tidak mampu. Perusahaan juga telah berperan serta menciptakan keamanan lingkungan, kebersihan dan kenyamanan lingkungan. Bantuan perbaikan fasilitas mandi, cuci

dan kakus (MCK), perbaikan saluran drainase dan jalan lingkungan, khitanan massal, serta bakti sosial—beberapa contoh kepedulian perusahaan terhadap masyarakat sekitar. PT Pembangunan Jaya Ancol Tbk mewujudkan keinginannya menjadi *green company* dengan memprakarsai penanaman pohon setiap tahun, penambahan tanaman bunga satu juta *polybag* setiap tahun, pembudidayaan tanaman-tanaman langka serta menanam 500 pucuk mangrove di Kepulauan Seribu.

1.2. Perumusan Masalah

Masalah yang dibahas dalam karya akhir ini adalah melihat kesesuaian *Sustainability Report* yang disusun oleh PT Pembangunan Jaya Ancol Tbk. dengan panduan pelaporan dalam menyusun *sustainability Report* yang dikeluarkan oleh *Global Reporting Initiative* pada tahun 2006. Berdasarkan penjelasan hal-hal tersebut maka permasalahan yang diangkat dalam penyusunan karya akhir ini adalah:

Apakah PT Pembangunan Jaya Ancol Tbk. dalam menyusun *sustainability report* telah sesuai dengan panduan pelaporan yang diberikan oleh *Global Reporting Initiative (GRI) 2006*?

1.3. Tujuan Penelitian

Tujuan dari penelitian ini adalah :

Melihat sejauh mana keselarasan *Sustainability Report* yang telah disusun PT Pembangunan Jaya Ancol Tbk. dengan panduan pelaporan yang diberikan oleh *Global Reporting Initiative (GRI) 2006*.

1.4. Manfaat Penelitian

Manfaat dari penelitian ini adalah :

1. Memberikan sumbangan pada dunia akademik tentang manfaat nyata yang dapat diperoleh dari penerapan *Corporate Social Responsibility*.
2. Memberikan masukan kepada perusahaan mengenai penerapan *Corporate Social Responsibility* pada institusinya, dengan merujuk pada penelitian dan literatur yang terkait dengan isu tersebut.
3. Memberikan sumbangan pada dunia bisnis bahwa konsep *Corporate Social Responsibility* dapat diterapkan di perusahaan Indonesia.
4. Menjadikan hasil penelitian ini sebagai rujukan untuk penelitian lanjutan mengenai implementasi *Corporate Social Responsibility*.

1.5. Ruang Lingkup

Penelitian ini akan membahas mengenai hal-hal yang dilakukan oleh PT. Pembangunan Jaya Ancol Tbk. dalam melaporkan *Corporate Social Responsibility* dibandingkan dengan standar yang lazim digunakan dalam penyusunan laporan tersebut.

1.6. Metodologi Penelitian

1.6.1. Jenis Penelitian

Penelitian kualitatif – *case study* dengan format deskriptif yaitu menjelaskan, meringkaskan berbagai kondisi, berbagai situasi atau berbagai variabel yang timbul di masyarakat yang menjadi objek penelitian itu berdasarkan apa yang terjadi.

1.6.2. Metode Pengumpulan Data

Metode pengumpulan data yang digunakan dalam penulisan karya akhir ini yaitu:

➤ Wawancara

Wawancara merupakan proses memperoleh keterangan untuk tujuan penelitian dengan cara tanya jawab dengan bertatap muka antara pewawancara dengan responden atau orang yang diwawancarai, dengan atau tanpa menggunakan pedoman wawancara.

➤ **Metode Observasi/Pengamatan**

Metode pengumpulan data yang digunakan untuk menghimpun data penelitian, data-data penelitian tersebut dihimpun melalui pengamatan menggunakan pancaindra.

Kriteria kegiatan pengamatan sebagai kegiatan pengumpulan data penelitian yaitu:

- i. Pengamatan digunakan dalam penelitian dan telah direncanakan secara sistematis;
- ii. Pengamatan harus berkaitan dengan tujuan penelitian yang telah ditetapkan;
- iii. Pengamatan tersebut dicatat secara sistematis dan dihubungkan dengan proporsi umum dan bukan dipaparkan sebagai sesuai yang hanya menarik perhatian;
- iv. Pengamatan dapat dicek dan dikontrol mengenai validitas dan realibilitasnya.

Bentuk – bentuk observasi yaitu:

- Observasi langsung

Pengamatan yang dilakukan secara langsung pada objek yang diobservasikan.

▪ **Observasi berstruktur**

Dalam melakukan penelitian harus diketahui mengenai hal-hal yang akan diamati, yang relevan dengan masalah dan tujuan penelitian karena pada pengamatan ini, harus terlebih dulu dipersiapkan materi pengamatan dan instrumen yang akan digunakan.

➤ **Metode Dokumentasi**

Metode yang digunakan untuk menelusuri data historis. Macam-macam bahan dokumenter yaitu:

- i. Dokumen Pribadi, catatan atau karangan seseorang secara tertulis tentang tindakan, pengalaman, dan kepercayaannya.
- ii. Dokumen Resmi
 - Dokumen intern dapat berupa memo, pengumuman, instruksi, aturan lembaga untuk lapangan sendiri seperti risalah atau laporan rapat, keputusan pemimpin kantor, konvensi
 - Dokumen ekstern berupa bahan-bahan informasi yang dikeluarkan suatu lembaga, seperti laporan keuangan auditor, majalah, buletin, berita – berita yang disiarkan ke media massa, pengumuman atau pemberitahuan.

➤ **Metode Analisis**

Metode analisis yang digunakan dalam penelitian adalah deskriptif kualitatif yang dilakukan secara objektif yaitu dengan mencoba menggambarkan dan menjabarkan secara jelas mengenai permasalahan yang ada pada objek yang diteliti dengan menggunakan cara berpikir deduktif yang pada akhirnya nanti akan dilakukan perbandingan dengan teori-teori yang berhubungan.

1.7. Sistematika Penulisan

Karya akhir ini menggunakan sistematika penulisan sebagai berikut :

BAB I PENDAHULUAN

Bab ini mencakup latar belakang, permasalahan, tujuan penulisan, manfaat penulisan serta sistematika penulisan dalam melakukan penelitian ini.

BAB II LANDASAN TEORI

Bab ini akan membahas telaah literatur, referensi, jurnal, artikel yang berkaitan dengan *Corporate Social Responsibility*.

BAB III LATAR BELAKANG PERUSAHAAN

Bab ini memaparkan profil, struktur organisasi kegiatan yang ada dalam PT. Pembangunan Jaya Ancol Tbk.

BAB IV ANALISIS DAN PEMBAHASAN

Bab ini akan membahas analisis pelaporan *Corporate Social Responsibility* PT. Pembangunan Jaya Ancol Tbk. dibandingkan dengan *Global Reporting Initiative (GRI)*.

BAB V KESIMPULAN DAN SARAN

Pada bagian ini akan ditarik kesimpulan atas pemaparan yang telah dituangkan pada bagian-bagian sebelumnya dan saran-saran berupa langkah-langkah penyempurnaan yang perlu dilakukan oleh PT. Pembangunan Jaya Ancol Tbk.

BAB II

LANDASAN TEORI

2.1. *Corporate Social Responsibility* (CSR)

2.1.1. Definisi CSR

Seiring dengan perjalanan waktu, praktik di lapangan serta perkembangan keilmuan, mendefinisikan konsep CSR menjadi suatu hal yang beragam. Hal ini tidak terlepas dari pelaksanaan dan penerapan konsep CSR yang berbeda-beda oleh perusahaan-perusahaan.

Terdapat beberapa definisi mengenai *Corporate Social Responsibilities* (CSR) yang diungkapkan Kiroyan (2006), sebagaimana dikutip dari:

- Lawrence Gitman dalam buku *Principles of Managerial Finance, 10th Edition*
“*Social responsibility is expected to provide long-run benefit to shareholders by maintaining positive stakeholder relationship.*”
- John A. Pearce II & Richard B. Robinson, Jr dalam buku *Strategic Management, 8th Edition*
“*The idea of CSR – the idea that business has a duty to serve society as well as the financial interest of stakeholders – has remained a highly contentious one. Yet managers recognize that deciding to what extent to embrace CSR is an important strategic decision.*”

- David W. Guth & Charles Marsh dalam buku *Public Relations : A Value-Driven Approach, 3th Edition*)
“*CSR is more than an ethical imperative; it is a social expectation. Around the world, publics increasingly expect organizations to be good citizens, contributing to the social well-being of their communities.*”

Berdasarkan definisi-definisi yang dikutip dari berbagai disiplin ilmu tersebut, dapat dikatakan bahwa pemahaman mengenai permasalahan CSR menjadi suatu hal yang penting untuk dipelajari oleh berbagai macam cabang ilmu dan dikuasai oleh calon pimpinan perusahaan.

Definisi lain yang dianggap paling utuh adalah yang dikemukakan oleh Carroll (1979) dalam Hartanti (2006). Menurut Carroll idealnya sebuah perusahaan memiliki empat macam tanggung jawab sosial, yaitu: ekonomi, hukum, etika, dan diskresioner. Tanggung jawab ekonomi umumnya akan menempati urutan teratas dikarenakan sifat alami sebuah perusahaan bergerak di bidang ekonomi/bisnis. Walau begitu, masyarakat akan menuntut agar perusahaan senantiasa memenuhi tanggung jawab ekonominya tetap dalam kerangka hukum. Tanggung jawab etika adalah sesuatu yang diharapkan oleh masyarakat untuk diterapkan oleh perusahaan di luar batas-batas hukum. Sementara tanggung jawab diskresioner adalah bagian dari aktivitas filantropi perusahaan yang biasanya dilakukan secara sukarela.

Kadang kala definisi CSR juga diambil dari kalangan bisnis dan organisasi profesional, yaitu seperti yang diungkapkan Hartanti (2006), sebagaimana dikutip dari :

- **World Business Council for Sustainable Development (WBCSD)**

“Continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large”

- **Business for Social Responsibility (BSR)**

“CSR is viewed as a comprehensive set of policies, practices and programs that are integrated into business operations, supply chains, and decision-making processes throughout the company – wherever the company does business – and includes responsibility for current and past actions as well as future impacts”

Bagi kalangan bisnis, partisipasi dalam aktivitas CSR dipercaya dapat atau akan dapat memberikan manfaat bagi perusahaan. Bahkan alasan utama perusahaan terlibat dalam aktivitas ini, menurut Bernhut (2000), dalam Hartanti (2006), urutan tertinggi adalah motivasi ekonomi, disusul karena pengaruh pimpinan, dan urutan terakhir karena meniru perusahaan lainnya. Disisi lain menurut Henderson (2001), dalam Hartanti (2006), alasan mengapa perusahaan tidak terlibat dalam aktivitas ini ternyata juga dikarenakan motivasi ekonomi, yaitu adanya efek negatif terhadap profitabilitas perusahaan seperti meningkatnya

biaya-biaya, tugas-tugas dan hal-hal lainnya yang terkait. Bahkan terlalu memberikan perhatian pada CSR tanpa mengimbangi dengan aktivitas utama perusahaan malah akan menghancurkan perusahaan itu sendiri.

Berdasarkan dari berbagai bentuk definisi yang telah dikemukakan, perbedaan pemaknaan bukanlah suatu hal yang perlu dipermasalahkan, melainkan harus diwujudkan dalam suatu perbuatan yang nyata dan dapat dipertanggungjawabkan. Maka secara umum *Corporate Social Responsibilities* dapat diterjemahkan sebagai suatu bentuk tanggung jawab sosial perusahaan yang menitikberatkan pada keseimbangan ekonomi, sosial, dan lingkungan dalam mencapai *sustainability development*.

2.1.2. Strategi Implementasi CSR

Dalam menerapkan dan mengimplementasikan CSR terjadi suatu pergeseran makna dari suatu hal yang bersifat kewajiban menjadi suatu hal yang bersifat strategi. Fenomena inilah yang membuat CSR menjadi suatu topik yang menarik dan inovatif. Beberapa perusahaan mengimplementasikan CSR dengan program *charity* yang biasanya berupa bantuan dan sumbangan kepada pihak-pihak yang membutuhkan. Kemudian ada beberapa perusahaan yang membantu usahakecil dan menengah secara parsial serta terdapat pula yang mengimplementasikan CSR dengan mengorientasikan diri pada

pembangunan daya saing dari anak asuh atau masyarakat sekitar perusahaan.

Adanya pergeseran dari kewajiban menjadi strategi, membuat implementasi dari CSR cukup inovatif, ada yang berupa *charity* yang biasanya hanya sebatas sumbangan kepada pihak-pihak yang membutuhkan, ada pula yang membantu usaha kecil dan menengah secara parsial dan ada pula yang melaksanakan CSR berorientasi membangun daya saing dari anak asuh (perusahaan dalam bimbingannya) dan masyarakat di sekitar perusahaan.

Menurut Rhenald Kasali jika dilihat dari mazhab yang ada, terdapat 2 (dua) pilar dalam melaksanakan CSR, yaitu:

1. Mazhab Ekologi, mazhab ini berupaya memberikan sumbangan tanpa memperhitungkan besarnya, hal ini banyak dipakai oleh budaya timur yang dikenal dengan konsep “ Tangan kanan memberi, Tangan kiri tidak melihat”. Mazhab ini juga dikenal dengan istilah “*charity*”, pemberian dana CSR ini tidak melihat kepada siapa mereka memberikan sumbangan itu, sehingga terdapat kelemahan pada sistem kontrolnya.
2. Mazhab kedua adalah *positioning*, mazhab ini berpendapat bahwa aktivitas CSR harusnya berkorelasi dengan *positioning*

dari perusahaan, jika produknya identik dengan warna hijau maka CSR-nya merambah pada penghijauan lingkungan.

Selain penjelasan diatas terdapat pula pandangan-pandangan yang menganggap bahwa CSR adalah suatu hal yang dapat disinergikan dengan kebijakan perusahaan, khususnya dalam menunjang perolehan profit dimasa depan. Hal ini disampaikan oleh Kottler dalam bukunya yang berjudul: "*Corporate social responsibility: doing the most good for your company and your case*". Menurutnya terdapat 6 (enam) aktivitas CSR yaitu :

1. *Cause Promotions*, dilakukan dengan mensponsori aktivitas-aktivitas sosial, seperti halnya dilakukan oleh Washington Mutual yang melakukan sponsor pada rekrutmen guru pada beberapa sekolah di Amerika Serikat, demikian juga yang dilakukan oleh Dell, sebuah perusahaan komputer di Amerika Serikat yang mensponsori penggalangan dana bagi pengguna komputer untuk organisasi nonprofit dan publik, dan yang tak kalah menarik adalah yang dilakukan McDonald's yang mensponsori "*Olympic Youth Camp Program Held in 2000*" di Sydney Australia.
2. *Cause-Related Marketing*, dilakukan dengan memberikan sumbangan pada setiap produk yang berhasil terjual di pasaran,

hal ini banyak dilakukan oleh produsen di Indonesia juga di Amerika Serikat, seperti Dell yang memberikan 10% dari hasil penjualannya untuk proses daur ulang produk-produknya, dan McDonald's memberikan US \$1 dari penjualan produk Big Macs dan beberapa item lainnya untuk disumbangkan pada hari anak pada 20 November 2002.

3. *Corporate Social Marketing*, melakukan *sponsorship/supporting* pada kampanye perubahan perilaku maupun perubahan lingkungan, seperti hidup hemat yang dilakukan pada hari bank pada murid sekolah dasar oleh Washington Mutual, dimana anak dan orang tua bekerja secara team untuk membuka rekening di bank, atau McDonalds yang memberikan bantuan pada hari imunisasi anak.
4. *Corporate Philanthropy*, memberikan kontribusi langsung berupa award atau hadiah lainnya, seperti Washington Mutual yang memberikan dana untuk pengembangan guru, Dell yang memberikan bantuan kepada pegawainya yang melakukan proyek penyelamatan bumi.
5. *Comunity Volunteering*, perusahaan menyediakan tenaga sukarelawan dalam membantu aktivitas diluar perusahaan seperti penanggulangan bencana alam, perbaikan rumah kumuh maupun penyelamatan lingkungan hidup lainnya, seperti McDonalds

yang menyediakan pegawainya dalam membantu pemulihan peristiwa 9/11 di Amerika Serikat.

6. *Socially Responsible Business Practices*, perusahaan mengadopsi aktivitas sosial dalam praktik bisnisnya, seperti Washington Mutual yang menyediakan tempatnya untuk magang anak-anak sekolah dalam meningkatkan kompetensinya dalam bidangnya.

Berdasarkan aktivitas-aktivitas dan implementasi *Corporate Social Responsibilities* yang telah dikemukakan, secara umum dapat disimpulkan bahwa hal-hal tersebut kembali pada filosofi CSR itu sendiri yaitu profit, lingkungan, dan sosial. Dari literatur-literatur yang ada, pelaksanaan dan pengimplementasian dari CSR memang tidak terlepas dari tiga hal tersebut, sehingga semua kepentingan *stakeholder* dapat terwakili dalam aktivitas CSR tersebut.

2.1.3. Manfaat CSR

Kesadaran akan manfaat yang akan diperoleh perusahaan yang mengimplemetasikan program CSR, menjadikan CSR suatu *trend* di masa sekarang. Beberapa perusahaan kini telah melakukan konsentrasi penuh terhadap CSR dengan cara mengembangkan struktur organisasinya menjadi struktur organisasi yang memiliki divisi tersendiri untuk menangani permasalahan yang terkait dengan CSR.

Menurut Kotler manfaat yang dapat diperoleh perusahaan yang menerapkan program CSR adalah sebagai berikut:

1. *Increased sales and market share*, dengan melakukan CSR dapat meningkatkan penjualan dan pangsa pasar, hal ini dibuktikan dengan survey yang dilakukan bahwa 84% konsumen memilih perusahaan yang memiliki pencitraan positif dalam membuat dunia lebih baik.
2. *Strengthened brand positioning*, Kotler memaparkan pendapat dari Hamish Pringle dan Marjorie Thomson dalam buku "*brand spirit*" yang mengungkapkan bahwa:

".....that consumers are going beyond " the practical issues of functional product performance or rational product benefits and further than the emotional and psychological aspects of brand personality and image...".

Bahwa perilaku konsumen akan cenderung berubah dalam memilih produk, konsumen akan lebih menyukai produk yang menguntungkan dimasa akan datang daripada aspek emosional dan psikologis.

3. *Enhanced corporate image and clout*, bahwa dengan menjalankan aktivitas CSR dapat meningkatkan *image* perusahaan dimata publik.

4. *Increased ability to attract, motivate, and retain employees*, hasil survey membuktikan bahwa 80% orang responden menolak untuk bekerja pada perusahaan yang tidak melaksanakan CSR. Jadi dengan adanya kegiatan CSR akan dapat meningkatkan kemampuan dalam memperoleh karyawan yang terbaik dan bermotivasi.
5. *Decreased operating costs*, dengan melaksanakan CSR beberapa fungsi bisnis dapat menurunkan biaya operasionalnya dan meningkatkan pendapatan dari implementasi CSR tersebut.
6. *Increased appeal to investors and financial analysts*, implementasi CSR dapat meningkatkan nilai saham, hal ini karena pandangan dari investor yang melihat resiko kecil bagi perusahaan yang mengimplementasikan CSR.

Pendapat lain yang dikemukakan oleh Yusuf Wibisono dalam bukunya "Membedah Konsep dan Aplikasi CSR", menulis 10 keuntungan bagi perusahaan yang menerapkan CSR yaitu:

1. Mempertahankan dan mendongkrak reputasi atau *brand image* perusahaan, bahwa nilai sebuah perusahaan akan terdongkrak jika melakukan kontribusi positif bagi lingkungan sekitar dan mampu tumbuh secara berkelanjutan.

2. Layak mendapatkan *social licence to operate*, pandangan masyarakat sekitar perusahaan yang mendapat benefit dari keberadaan perusahaan tentu membawa dampak akan berjalannya roda perusahaan, perusahaan akan mendapatkan keleluasaan dalam operasionalnya.
3. Mereduksi risiko bisnis perusahaan, adanya kesenjangan terhadap ekspektasi dari *stakeholders* tentu akan membawa dampak baik jangka pendek maupun panjang, sehingga bisa saja biaya untuk menanggulangi dampak sosial akan lebih besar dibandingkan dengan biaya CSR yang seharusnya dia keluarkan.
4. Melebarkan akses sumber daya, sumber daya yang ada bisa diakses jika perusahaan memiliki catatan baik dalam pengelolaannya.
5. Membentangkan akses menuju market, dengan dana CSR yang dikeluarkan merupakan suatu *opportunity* bagi perusahaan dalam meraih simpati dari konsumen dan loyalitasnya.
6. Mereduksi biaya, banyak gambaran akan keuntungan perusahaan yang mendapatkan penghematan dari implementasi CSR. Strategi yang digunakan dalam hal ini perusahaan biasanya menggunakan re-cycle sampah produksi sehingga meringankan beban perusahaan.

7. Memperbaiki hubungan dengan *stakeholders*, implementasi CSR akan menambah komunikasi yang lebih intensif dengan *stakeholders*, sehingga akan meningkatkan kepercayaan di antara kedua belah pihak.
8. Memperbaiki hubungan dengan regulator, adanya bantuan dari perusahaan dalam meringankan tanggung jawab pemerintah sebagai regulator, tentu akan berdampak pada hubungan kedua belah pihak.
9. Meningkatkan semangat dan produktivitas karyawan, tingkat kesejahteraan yang diberikan oleh pelaku CSR tentu akan lebih baik dari kewajiban normatifnya, hal ini dapat memacu kinerja dari karyawan.
10. Peluang mendapat penghargaan, adanya award bagi pelaksana CSR tentu merupakan peluang bagi perusahaan untuk memperoleh award tersebut.

2.1.4. Perdebatan CSR

Sebenarnya pada era 1970-an entitas bisnis mulai memperdebatkan mengenai permasalahan tanggung jawab sosial. Hal ini diungkapkan oleh Milton Friedman pada tahun 1970 yang menyatakan bahwa tanggung jawab korporasi hanya sebatas memaksimalkan keuntungan kepada pemegang saham dan mentaati hukum serta untuk tumbuh berkembang melaksanakan efisiensi ekonomi dengan sumber daya yang ada. Tidak ada tanggung jawab sosial yang melekat pada korporasi terhadap lingkungan kemasyarakatan, pandangan inilah yang mewakili pandangan sistem ekonomi liberal dan kapitalis.

Pendapat Milton Friedman ini tertuang dalam pernyataannya sebagai berikut:

"...there is one and only one social responsibility of business-to use its resources and engage in activities designed to increase its profit so long as it stays within the rules of the game, without deception or fraud..."(Miller 1991, 6-7)

Ekonom AS yang pernah meraih hadiah Nobel dalam bidang ekonomi tersebut mengatakan bahwa tidak ada hubungan langsung aktivitas CSR dengan perusahaan, dan CSR merupakan perampokan uang pemegang saham.

Pendukung dari pendapat Friedman ini adalah Jeff Milchen yang menyatakan pendapatnya dalam tulisan yang berjudul "*Inherent Rules of Corporate Behavior*" yang menyebutkan:

"...These "rules" don't distinguish between publicly-traded and privately-owned corporations. To a degree, privately-held companies are more easily guided by individual standards of morality, but competition eventually will pressure all but community-serving or small-niche businesses toward similar behavior. Taken together, these rules make a compelling case that many of the most destructive corporate impacts on our society and environment are necessitated by the form and power that we have permitted corporations to assume. Primary among the rules are"

Pendapat Jeff menyatakan bahwa adanya perilaku persaingan antara korporasi dapat membuat perilaku korporasi yang semula mendukung CSR akan mengikuti melakukan perusakan lingkungan, hal ini membuat CSR tidak bisa dipaksakan terhadap semua korporasi.

Disamping hal-hal yang telah dipaparkan diatas pro dan kontra akan kewajiban CSR juga disampaikan dalam perkuliahan lingkungan bisnis di program magister akuntansi (MAKSI) Universitas Indonesia oleh Ibu Dr. Riga Adiwoso Suprpto. Adapun pro dan kontra CSR tersebut dipaparkan dalam tabel sebagai berikut:

Tabel 1
Pro dan Kontra CSR

Argumen Pro CSR/TJSP	Argumen Kontra-CSR/TJSP
<ul style="list-style-type: none"> ▪ Mengimbangi kekuasaan korporasi dengan tanggung-jawab 	<ul style="list-style-type: none"> ▪ Menurunkan efisiensi ekonomi dan keuntungan bisnis
<ul style="list-style-type: none"> ▪ Mengurangi peraturan pemerintah 	<ul style="list-style-type: none"> ▪ Mengakibatkan biaya yang tidak setara antar pesaing bisnis
<ul style="list-style-type: none"> ▪ Mempromosikan keuntungan jangka panjang bisnis 	<ul style="list-style-type: none"> ▪ Mengakibatkan biaya terselubung yang diteruskan pada biaya pemangku kepentingan
<ul style="list-style-type: none"> ▪ Responsif terhadap tuntutan pemangku kepentingan 	<ul style="list-style-type: none"> ▪ Menuntut keterampilan sosial yang tidak dimiliki bisnis
<ul style="list-style-type: none"> ▪ Mengoreksi permasalahan sosial akibat tindakan bisnis 	<ul style="list-style-type: none"> ▪ Membebankan tanggung jawab pada bisnis bukan pada individu

Sumber: Bahan Kuliah Lingkungan Bisnis

2.1.5. Pengungkapan CSR

Jenis pengungkapan dalam hubungannya dengan persyaratan yang ditetapkan oleh standar dibagi menjadi dua jenis, yaitu (Aryati 2006) :

1. Pengungkapan wajib

Pengungkapan minimum yang disyaratkan oleh standar akuntansi yang berlaku. Perusahaan memperoleh manfaat dari menyembunyikan, sementara yang lain dengan mengungkapkan informasi. Luas

pengungkapan wajib tidak sama antara negara yang satu dengan yang lain. Negara maju dengan regulasi yang lebih baik akan mensyaratkan pengungkapan minimum yang lebih banyak dibandingkan dengan yang disyaratkan negara berkembang. Di banyak negara maju, sistem pelaporan keuangan yang diberlakukan sangat rumit dan ketat.

2. Pengungkapan sukarela

Pengungkapan butir-butir yang dilakukan secara sukarela oleh perusahaan tanpa diharuskan oleh peraturan yang berlaku. Meskipun semua perusahaan publik diwajibkan untuk memenuhi pengungkapan minimum, mereka berbeda secara substansial dalam jumlah tambahan informasi yang mereka ungkap kepada pasar modal. Salah satu cara bagi manajer untuk meningkatkan kredibilitas perusahaan adalah melalui pengungkapan sukarela secara lebih luas.

Hely dan Palepu (1993), dalam Aryati (2006), mengungkapkan pengungkapan sukarela juga dapat membantu investor dalam memahami strategi bisnis manajemen. Pengungkapan informasi yang memadai diberikan oleh perusahaan karena mempunyai kepentingan yaitu adanya harapan mengenai dampak positif dari pengungkapan informasi yang disampaikan. Manajemen akan memberikan dan mengungkapkan informasi secara sukarela dipengaruhi biaya dan manfaat yang diperoleh.

Perusahaan dapat menarik perhatian lebih banyak analis, meningkatkan akurasi ekspektasi pasar, menurunkan kejutan pasar (market

surprise) dengan melakukan pengungkapan yang lebih luas. Mereka juga menyatakan bahwa analis yang mengikuti perkembangan perusahaan akan meningkat sejalan dengan praktik pengungkapan yang lebih informatif (Lang dan Lundholm, 1996), dalam Aryati (2006).

Di Indonesia sendiri terkait dengan pengungkapan tanggung jawab sosial diatur dalam Undang-undang No. 40/2007 tentang Perseroan Terbatas yang baru resmi berlaku 16 Agustus 2007 yang menggantikan UU PT lama No I/1995. Pasal tersebut mewajibkan perusahaan yang melakukan kegiatan usahanya dibidang dan atau berkaitan dengan sumber daya alam wajib melakukan kegiatan CSR.

Perusahaan yang menggelar program-program CSR sebaiknya juga membuat laporan sebagai fase akhir setelah serangkaian proses panjang dilewati; sejak desain, implementasi program, monitoring, hingga evaluasi. Manfaatnya, selain bisa digunakan untuk bahan evaluasi terpadu, juga bisa menjadi alat komunikasi dengan *stakeholders*, termasuk mitra bisnis dan kalangan investor (Ikhsan, 2006).

Penelitian yang dilakukan Sianipar (2004), dalam Ikhsan (2006), menunjukkan bahwa pengungkapan informasi aspek sosial memberikan kontribusi relative signifikan dalam melakukan prediksi kinerja perusahaan pertambangan dimasa depan. Demikian juga dengan hasil research yang dilakukan oleh Orlitzky dkk (2003), dalam Ikhsan (2006), yang menyebutkan "...*corporate social responsibility and corporate financial*

performance are positively correlated and statistically significant..”.

Disamping dua penelitian tersebut ada penelitian di Australia oleh Matthew dkk (2006), dalam Ikhsan (2006), yang menyebutkan bahwa: “...*the adoption of corporate social responsibility le to an increase in sales and an increase in equity...*”.

Menyangkut pelaporan (*reporting*), di Eropa sendiri telah cukup lama mengeluarkan praktik dan pelaporan CSR. Pada 1975, misalnya, *The Accounting Standards Steering Committee of The Institute of Chartered Accountant* di Inggris, mengeluarkan pedoman bagi perusahaan untuk pelaporan informasi tentang sosial dan lingkungan. Namun aspek pelaporan sosial baru bergaung di tahun 1990-an setelah *stakeholders* kian menuntut agar perusahaan tak hanya membuat laporan keuangan menyangkut profit, tapi juga laporan yang transparan seputar hubungan perusahaan dengan aspek sosial dan lingkungan. Seperti halnya definisi CSR yang tak tunggal, dalam membuat laporanpun masing-masing perusahaan menempuh cara yang beragam. Tujuannya pun berbeda; ada yang untuk kepentingan internal, ada juga yang eksternal (Ikhsan, 2006).

2.2. Panduan Dalam *Sustainability Reporting*

Salah satu panduan dalam menyusun *Sustainability Report* yang terkenal adalah *Global Reporting Initiative* (GRI). Panduan ini diperkenalkan oleh CERES (*Coalition for Environmentally Responsible Economies*) pada tahun 1997. GRI merupakan suatu kerangka pelaporan yang lazim dan dapat diterima. Adapun tujuan dari GRI ini adalah untuk mengkombinasikan laporan kinerja keuangan, lingkungan, dan kinerja sosial dengan format yang sama (*Environment Australia* (2000), dalam Finch (2005)).

Banyak perusahaan di dunia menjadikan GRI sebagai pedoman perusahaan dalam melaporkan aktivitas perusahaan yang berkaitan dengan aspek ekonomi, lingkungan dan sosial. Melalui GRI perusahaan dimudahkan untuk mempersiapkan dirinya dalam melaporkan aspek-aspek yang diperlukan dalam *sustainability report*. Dengan GRI juga perusahaan mendapatkan gambaran keseimbangan kinerja ekonomi, lingkungan, dan sosial.

GRI *Sustainability Reporting Guidelines* 2006 membagi isinya menjadi empat bagian, yaitu: pengantar (*introduction*), petunjuk implementasi *Sustainability Reporting*, standar pengungkapan, dan penjelasan mengenai isi laporan SR. Pada bagian pengantar (*introduction*) dijelaskan mengenai *overview* terhadap *sustainability reporting* (SR) baik tujuan dari SR, orientasi terhadap *GRI Reporting Framework* dan juga orientasi terhadap *GRI guidelines*. Di bagian kedua dijelaskan mengenai petunjuk-petunjuk implementasi SR. Kemudian pada

bagian ketiga yang menjelaskan mengenai standar pengungkapan, dijelaskan secara mendetail mengenai indikator pokok GRI yang meliputi: strategi dan analisis; profil organisasi; parameter laporan; penyelenggaraan, komitmen dan keterlibatan; dan pendekatan manajemen dan indikator kinerja. Pada bagian terakhir yaitu bagian keempat dijelaskan mengenai catatan umum pelaporan.

Pada GRI *Sustainability Reporting Guidelines* 2006 khususnya indikator pokok kelima yaitu pendekatan manajemen dan indikator kinerja, berdasarkan panduan GRI disarankan untuk melaporkan aspek-aspek indikator yang berkaitan dengan permasalahan kinerja ekonomi, kinerja lingkungan, kinerja praktik tenaga kerja dan pekerjaan layak, kinerja hak asasi manusia, kinerja sosial, dan kinerja tanggung jawab produk. Secara rinci aspek-aspek tersebut dijabarkan dalam tabel sebagai berikut:

Tabel 2
Aspek-aspek Pelaporan CSR

	<i>Category</i>	<i>Aspect</i>
<i>Economic</i>	<i>Direct Economic Impact</i>	<i>Customers</i> <i>Suppliers</i> <i>Employees</i> <i>Providers of Capital</i> <i>Public Sector</i>
<i>Environmental</i>	<i>Environmental</i>	<i>Materials</i> <i>Energy</i> <i>Water</i> <i>Biodiversity</i> <i>Emissions, effluents, and waste</i> <i>Suppliers</i> <i>Products and Service</i> <i>Compliance</i> <i>Transport</i> <i>Overall</i>
<i>Social</i>	<i>Labour Practices and Decent Work</i>	<i>Employment</i> <i>Labour/management Relations</i> <i>Health and Safety</i> <i>Training and Education</i> <i>Diversity and Opportunity</i>
	<i>Human Rights</i>	<i>Strategy and Management</i> <i>Non-discrimination</i> <i>Freedom of Association and Collective Bargaining</i> <i>Child Labour</i> <i>Forced and Compulsory Labour</i> <i>Disciplinary Practices</i> <i>Security Practices</i> <i>Indigenous Right</i>
	<i>Society</i>	<i>Community</i> <i>Bribery and Corruption</i> <i>Political Contributions</i> <i>Competition and Pricing</i>
	<i>Product Responsibility</i>	<i>Customer Health and Safety</i> <i>Products and Services</i> <i>Advertising</i> <i>Respect for Privacy</i>

Sumber : GRI Sustainability 2006

BAB III

GAMBARAN UMUM PERUSAHAAN

3.1. Sejarah PT Pembangunan Jaya Ancol Tbk.

Ide pembangunan kawasan wisata Ancol pertama kali dicetuskan Presiden Pertama RI Ir. Soekarno pada tahun 1960, yang kemudian menunjuk Pemerintah DKI Jakarta, yang ketika itu dipimpin Gubernur dr H. Soemarno Sastroadmojo, untuk mewujudkan ide ini. Pada tahun 1966, Pemerintah Daerah DKI Jakarta di bawah kepemimpinan Gubernur Ali Sadikin menunjuk PT Pembangunan Jaya sebagai badan Pelaksana Pembangunan Proyek (BPP) Ancol. Bersama-sama dengan Ir.Ciputra, pengusaha properti terkemuka di Indonesia, Ancol di bangun menjadi kawasan wisata terpadu. Pada tahun 1992, Status Badan Pelaksana Proyek Ancol ditingkatkan menjadi PT Pembangunan Jaya Ancol Tbk, sesuai dengan akta perubahan no. 33 tanggal 10 Juli 1992, sehingga komposisi kepemilikan saham berubah. Pemda DKI Jaya menguasai 80% saham, sedangkan PT Pembangunan Jaya 20% sisanya.

Agar semakin berkembang, pada tahun 2004 PT Pembangunan Jaya Ancol Tbk. menjadi perusahaan publik dengan menjual sebagian sahamnya di pasar modal. PT Pembangunan Jaya Ancol Tbk. menjadi perusahaan terbuka (*go public*) pada 2 Juli 2004, dan menjadi Badan Usaha Milik Daerah (BUMD)

pertama yang *go public*. Komposisi kepemilikan saham pun berubah lagi menjadi: Pemda DKI Jaya sebesar 72%, PT Pembangunan Jaya 18% dan publik 10%. Saat ini PT Pembangunan Jaya Ancol Tbk. mengelola kawasan rekreasi dan properti seluas 552 hektare.

3.2. Visi, Misi dan Nilai Utama PT Pembangunan Jaya Ancol Tbk.

3.2.1. Visi

Adapun visi PT Pembangunan Jaya Ancol Tbk. adalah “Menjadi perusahaan properti dan pengembang kawasan wisata terpadu terbesar dan terbaik di Asia Tenggara yang memiliki jaringan terluas.”

3.2.2. Misi

Misi PT Pembangunan Jaya Ancol Tbk. terdiri dari:

- Sebagai komunitas pembaharuan kehidupan masyarakat yang menjadi kebanggaan bangsa.
- Senantiasa menciptakan lingkungan kehidupan sosial yang lebih baik melalui sajian hiburan berkualitas yang berunsur seni, budaya, dan pengetahuan, dalam rangka mewujudkan komunitas pembaharuan kehidupan masyarakat yang menjadi kebanggaan bangsa.

3.2.3. Nilai-Nilai Utama

Nilai-nilai utama yang dimiliki PT Pembangunan Jaya Ancol Tbk. adalah:

- Integritas
- Belajar secara terus menerus
- Peduli dengan yang lain
- Berpikir kreatif
- Berkomitmen
- Bertanggung jawab

3.3. Sasaran PT Pembangunan Jaya Ancol Tbk.

Adapun sasaran yang ingin dicapai PT Pembangunan Jaya Ancol Tbk. meliputi:

3.3.1. Sasaran Perusahaan

Menjadikan Ancol, sesuai dengan visi perusahaan, sebagai kawasan wisata dan properti terbesar dan terbaik di Asia Tenggara dengan melakukan sinergi antara usaha-usaha pariwisata dan properti yang terdiri dari:

- Kawasan rekreasi keluarga dan resor pantai.
- Kawasan hunian yang bertema dan bernuansa pantai.
- Kawasan komersial, yang meliputi: taman perkantoran, perdagangan dan konvensi.

3.3.2. Sasaran CSR

Sasaran yang ingin dicapai PT Pembangunan Jaya Ancol Tbk. mengenai CSR meliputi:

- Menjadi perusahaan yang berwawasan lingkungan (*green company*)
- Menjadi perusahaan yang mampu mewujudkan hubungan harmonis antara perusahaan dengan para pemangku kepentingan (*stakeholder*)
- Menjadi perusahaan yang ikut memacu tumbuhnya kegiatan ekonomi masyarakat di sekitar perusahaan dan mitra usahanya.

3.4. Bidang Usaha

Bisnis utama PT Pembangunan Jaya Ancol Tbk. adalah rekreasi, resor, dan properti (*real estate*). Bidang rekreasi yang dikelola anak perusahaan PT Taman Impian Jaya Ancol, antara lain meliputi kawasan pantai, Dunia Fantasi, Atlantis Water Adventure, Gelanggang Samudera, lapangan golf, dan usaha wisata kuliner di tepi pantai. Saat ini, kontribusi bidang rekreasi terhadap pendapatan perusahaan sekitar 60 persen. Sisanya sebesar 40 persen merupakan kontribusi bidang properti.

Bisnis bidang properti dikelola langsung oleh PT Pembangunan Jaya Ancol Tbk. Kegiatan bidang properti, antara lain, sebagai pengembang lahan

(penjualan kavling dan pemukiman, termasuk *townhouses*), pembangunan perkantoran (ruko dan perkantoran bertingkat), dan pantai marina. Untuk lebih jelasnya, berikut adalah profil produk perusahaan.

3.4.1. Sektor Rekreasi

- **Atlantis Water Adventure**

Berupa taman bertema air seluas 5 hektar. Atlantis Water Adventure memiliki Kolam Arus, Kolam Ombak, Kolam Tanding, Luncur Spiral, Luncur Riam Jeram, Kolam Angsa serta Percikan Pelangi I dan II.

- **Dunia Fantasi**

Dufan, nama populer Dunia Fantasi, merupakan pusat hiburan terbesar di tanah air. Dufan telah memperoleh sertifikasi ISO (*International Standard Organization*) 9001:2000. Berdiri tahun 1986, Dufan kini memiliki delapan wawasan, yaitu Indonesia, Jakarta, Asia, Eropa, Amerika, Yunani, Hikayat, Balada Kera, yang di dalamnya terdapat 25 wahana permainan.

- **Gelanggang Samudra**

Gelanggang Samudra adalah taman bertema ketiga yang dimiliki oleh Taman Impian setelah Dufan dan Atlantis. Gelanggang

Samudra telah di revialisasi dengan tema kawasan serta wahana dan permainan yang baru. Gelanggang Samudra memiliki oceanarium yang menyajikan hiburan, rekreasi, konservasi satwa, pendidikan, dan pelatihan biota laut. Di wahana ini terdapat Theatre 4 Dimensi, pentas New Dolphin & Sea Lions Show, Lumba-Lumba, Paus Putih dan Pentas Aneka Satwa.

- **Sea World**

Inilah akuarium dengan terowongan di dalamnya yang pertama dan terbesar di Indonesia. Di lahan seluas 2 hektar, Sea World memiliki beberaa wahana berupa Terowongan Antasena, Kolam Sahabat Laut, Kolam Utama, Restoran Pondok Laut, *Gift Shop*, Teater Sea World Indonesia, Ruang Pameran, dan Loral Sikat.

- **Bowling Ancol**

Pecinta olahraga bowling dapat menikmati 60 lintasan bowling bertaraf internasional disini. Bowling Ancol adalah salah satu tempat pembinaan olahraga bowling di Indonesia yang dilengkapi dengan *pro shop*, restoran, pusat game, dan billiard center.

- **Hailai**

Hailai adalah klub eksekutif bertaraf internasional yang dilengkapi berbagai fasilitas, seperti restoran yang memiliki 3.000 kursi, sarana olah raga, dan hiburan.

- **Gondola Ancol (Sky Lift)**

Sky lift adalah kereta gantung yang menghubungkan tempat wisata satu dengan lainnya di Ancol. Gondola Ancol dengan kapasitas enam orang tiap Gondola, terbentang sepanjang 2,4 kilo meter dari Pantai Festival hingga area parkir Sea World. Saat ini berjumlah 37 unit dengan tiga stasiun pemberhentian.

- **Taman dan Pantai**

Taman dan Pantai dilengkapi pemandian tepi laut, fasilitas olahraga pantai, pentas musik di Pantai Karnaval, dan wisata kuliner di Jimbaran Resto. Restoran yang bernuansa Bali ini menyediakan 400 tempat duduk.

- **Pasar Seni**

Pasar seni adalah pusat kegiatan berkesenian dan kerajinan di Ancol Jakarta baycity. Pasar seni memiliki panggung pertunjukan terbuka, plasa, dan toko-toko cinderamata. Pasar Seni menjadi

wadah berkreasi seniman-seniman berbakat, sekaligus tempat memasarkan karya-karya seni mereka.

3.4.2. Sektor Resor

- Putri Duyung

Inilah cottages tepi pantai yang bergaya kontemporer di Ancol Jakarta baycity. Memiliki 133 kamar, Putri Duyung dilengkapi ruang serba guna, ruang rapat, dan tempat pesta di tepi pantai. Putri Duyung juga menawarkan fasilitas kolam renang, tenis meja, lapangan tenis, dan lapangan voli pantai.

- Marina

Marina adalah pelabuhan kapal pesiar (*speed boat* dan *yacht*) menuju Kepulauan Seribu, yang dilengkapi dermaga, *marine band*, pompa bahan bakar minyak, dermaga bongkar muat,serta agen perjalanan wisata dan olahraga bahari.

- Padang Golf

"Executive Golf Fun" adalah lapangan golf pantai bertaraf internasional pertama di Indonesia. Memiliki 18 *holes*, padang golf ini dilengkapi *pro shop*, *executive room*, ruang rapat, dan restoran.

Aksesnya yang mudah dicapai, menjadi salah satu keunggulan padang golf ini.

- **Pulau Bidadari**

Pulau Bidadari masuk dalam kawasan kepulauan Seribu yang dapat ditempuh selama 20 menit dari Marina, Ancol. Memiliki 27 *cottages* dengan 50 kamar tidur, Pulau Bidadari dilengkapi sarana olahraga, dua aula serba guna, restoran, bar, dan toko cinderamata.

3.4.3. Sektor Properti

- **Puri Jimbaran I**

Merupakan kawasan pemukiman town house mewah yang dikembangkan dengan arsitektur *Art Deco*. Perumahan ini ditawarkan terbatas sebanyak 53 unit di lahan seluas 300 m² dan 1.467 m² di wilayah Ancol Timur.

- **Marina Coast Royal Residence**

Merupakan kawasan hunian eksklusif dengan panorama pantai yang segar di kawasan Ancol Barat. Perumahan mewah ini dekat dengan pusat perniagaan, akses yang mudah ke jalan Tol dalam

ota, sistem keamanan terigrasi selama 24 jam, dan hanya butuh 20 menit menuju Kepulauan Seribu.

- Puri Jimbaran II

Konsep Puri Jimbaran II sama dengan Puri Jimbaran I. Perumahan mewah di Ancol Timur ini ditawarkan dengan luas lahan yang relatif lebih kecil antara 360 m² dan 1.125 m². Puri Jimbaran II terdiri dari 130 unit rumah dan 93 unit *town house*.

- Puri Nusa Dua

Sebuah kawasan pemukiman eksklusif seluas 1,8 hektar dengan panorama pantai. Fasilitas kolam renang, lapangan tenis, *fitness center*, restoran, *laundry*, dan apotik, menjadikan Puri Nusa Dua sebagai hunian yang *compact*.

- Tugu Permai

Berlokasi di dekat kawasan perumahan elite Kelapa Gading, Tugu Permai menjadi permukiman yang mudah mencapai pusat kota dan pusat bisnis, dan sesuai dengan karakteristik pasar kelas menengah.

3.4.4. Sektor Perkantoran dan Ruang Usaha

- **Capital Coast**

Kawasan perkantoran yang terintegrasi ini, dilengkapi fasilitas keamanan terpadu, kemudahan transportasi, dan memiliki pemandangan laut yang indah.

- **Ruko Permata Ancol**

Berdiri di atas lahan seluas 8 hektar di kawasan Pademangan Ancol, kompleks Ruko ini terdiri dari 536 unit. Merupakan Ruko tiga lantai yang dekat dengan akses jalan tol dalam kota, dan pusat perbelanjaan Mangga Dua Jakarta.

3.5. Program CSR Perusahaan

3.5.1. Aspek Ekonomi

3.5.1.1. Membangun Sumber Daya Manusia

Perusahaan melanjutkan program-program pendidikan dan pelatihan untuk meningkatkan keahlian, keterampilan, dan kepemimpinan demi terciptanya suasana kerja yang harmonis dan perusahaan dapat tumbuh lebih baik lagi. Salah satu program yang banyak diminati karyawan pada Diklat 2006 adalah ESQ Leadership Training, yaitu pelatihan untuk mengasah kecerdasan emosi dan spiritual karyawan.

Melalui program-program pendidikan dan pelatihan ini, perusahaan percaya bahwa para karyawan dapat bekerja melayani pelanggan dengan sepenuh hati dan mampu membangun hubungan yang harmonis dengan semua stakeholder, termasuk masyarakat dan lingkungan sekitar perusahaan.

3.5.2. Aspek Lingkungan

3.5.2.1. Ancol Sayang Lingkungan

Program Ancol Sayang Lingkungan (ASL) dimulai dengan workshop sekaligus studi banding ke kelurahan percontohan keasrian lingkungan di Banjarsari, Jakarta Selatan, pada Agustus 2003. Sejak itu, warga yang mengikuti kegiatan ini dijadikan kader penggerak lingkungan untuk menggugah warga lainnya atas pentingnya memperbaiki lingkungan.

Dalam perjalanannya, memang tidak mudah menggugah hati warga untuk peduli pada kelestarian lingkungan sekitar. Maklum, sehari-hari saja mereka harus berlutut dengan keterbatasan ekonomi dan kesulitan hidup. Mereka tak terpikir sebelumnya bahwa program ini akan sangat bermanfaat untuk memperbaiki lingkungan mereka, dan secara tidak langsung dapat memberikan penghasilan tambahan bagi warga. Mengubah perilaku “tangan di atas lebih baik daripada tangan di bawah” memang tidak gampang.

Namun, perusahaan terus mendorong semangat para penggerak lingkungan untuk tetap bersikap optimis. Sebab, perusahaan menginginkan hubungan yang sejajar dengan masyarakat sekitar.”

3.5.2.2. Ancol Green Company

Ancol Green Company (AGC) adalah program inisiatif PT Pembangunan Jaya Ancol Tbk. Program ini merupakan bagian dari upaya kami untuk mewujudkan sebuah target besar, yaitu Ancol Spektakuler pada 2015. Target ini dibuat karena kami ingin memenuhi kebutuhan masyarakat akan permukiman, objek wisata hiburan dan rekreasi yang lengkap, berteknologi tinggi, dan berwawasan lingkungan (*ecotainment*).

Melalui program ini, PT. Pembangunan Jaya Ancol Tbk. berkeinginan untuk memiliki kebijakan dan tata cara yang khas dalam mengelola lingkungan, yaitu menerapkan pengawasan sendiri atau self control, baik terhadap lingkungan internal maupun eksternal.

3.5.3. Aspek Sosial

3.5.3.1. Sekolah Rakyat Ancol

Sekolah Rakyat Ancol (SRA) adalah program kerja sama perusahaan dengan Yayasan Sekolah Rakyat Sejak September 2004. Sinergi ini berhasil mewujudkan Sekolah Lanjutan Tingkat Pertama (SLTP) Terbuka SRA yang diselenggarakan di kelurahan Pademangan Barat dan Kelurahan Ancol.

Perusahaan memiliki komitmen kuat untuk mendukung pendidikan siswa/i SRA. Bagi mereka yang berprestasi, perusahaan membantu meneruskan ke tingkat pendidikan yang lebih tinggi. Oleh karena itu, para siswa/i terus dimotivasi untuk mencetak prestasi. Perusahaan juga

menyediakan fasilitas dan program pelatihan agar kelak mereka memiliki keterampilan yang dapat dijadikan bekal hidup mandiri.

Melalui program penghijauan sekolah, misalnya, siswa/i tidak hanya diharapkan dapat membangun sekolah yang bernuansa lingkungan. Melainkan dapat memanfaatkan limbah di sekitar lingkungannya untuk diolah menjadi sesuatu yang bermanfaat dan memberikan penghasilan.

Untuk itu, program ini dibuat satu rangkaian dengan program Ancol Sayang lingkungan, yang mencakup kegiatan produksi kertas daur ulang dan budidaya tanaman produktif.

Setelah sukses dengan SRA I, program SRA II berhasil diwujudkan pada 2006 sebagaimana ditargetkan. Berlokasi di wilayah Ancol Barat, Jakarta Utara, Sekolah Lanjutan Tingkat Pertama (SLTP) ini menampung sebanyak 22 orang siswa/i yang semuanya masih duduk di Kelas 1. Kurikulum sekolah mengindik ke SLTP 95, Jakarta Utara. Para guru direkrut secara terbuka melalui tes kelayakan mengajar dengan standar pendidikan S1, sehingga diperoleh tenaga pengajar yang berkompeten di bidangnya. Dan hasil tes, terpilih tujuh orang guru pamong, di mana dua di antaranya berasal dari Ancol Barat.

Di saat bersamaan, SRA I pada 2006 juga menerima siswa/i baru. Dengan demikian, SLTP yang berlokasi di wilayah Pademangan Barat, Jakarta Utara itu, kini memiliki 25 siswa/i Kelas I, 15 siswa/i Kelas II, dan 15 siswa/i Kelas III. Tahun sebelumnya, siswa/i SRA I hanya dua kelas,

yaitu 28 siswa/i kelas I dan 24 siswa/i kelas II. Sekolah Rakyat Anco! I sendiri menginduk ke SLTP 30, Jakarta Utara. Untuk memenuhi kebutuhan jumlah siswa/i yang bertambah, tenaga pengajar yang sebelumnya berjumlah tujuh orang, ditambah menjadi sembilan orang.

3.5.3.2. Kegiatan Sosial

Bagi perusahaan kepedulian terhadap lingkungan sekitar perusahaan dan membantu saudara-saudara sebangsa yang sedang mengalami kesulitan, adalah sebuah panggilan hati nurani. Sebab, hidup berdampingan secara harmonis dengan lingkungan sekitar sungguh merupakan aset yang sangat berharga demi menjaga kelangsungan hidup perusahaan.

Oleh karena itu, perusahaan sangat mendukung kegiatan atau program yang dapat mengangkat harkat hidup masyarakat ke arah yang lebih baik. Terlebih bila kegiatan itu mampu menjadi stimulus bagi masyarakat untuk hidup secara mandiri, berkelanjutan, serta dapat dijadikan landasan untuk membangun hubungan yang sejajar dengan perusahaan.

Bentuk-bentuk kegiatan sosial yang perusahaan lakukan adalah:

1. Bantuan Untuk Korban Gempa dan Tsunami
2. Pengobatan Gratis dan Donor Darah
3. Pengobatan Gratis Dalam Rangka Natal 2006

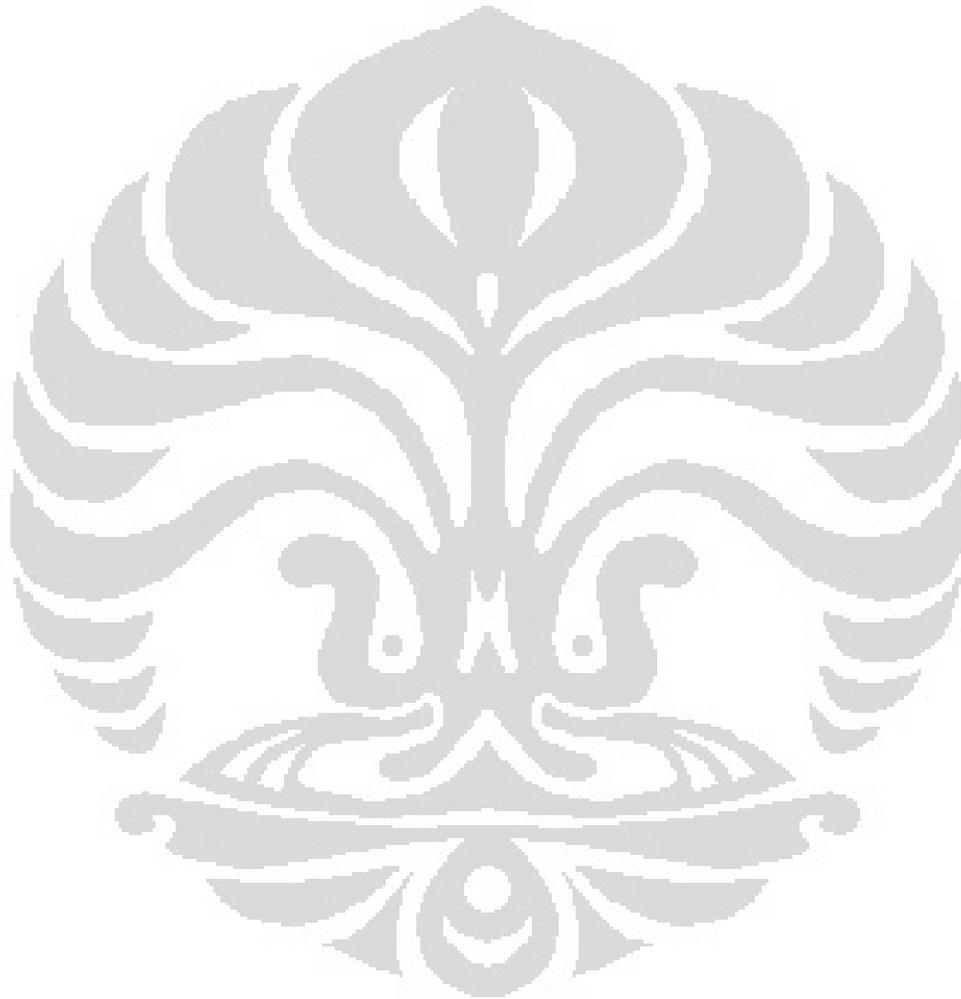
4. Sunatan Massal
5. Pengelolaan Zakat
6. Membagikan Hewan Qurban
7. Special Olympic Indonesia (SOIna)
8. Santunan Ramadhan & Idul Fitri
9. Membantu Kampanye Green Peace
10. Mengusung Pesan Lingkungan di Wahana 4D
11. Praktikum Biologi Plus
12. Menyelamatkan Satwa Air

3.5.3.3. Kegiatan Seni dan Budaya

Seni dan budaya adalah pilar pariwisata. Karena itu, sebagai perusahaan yang bergerak di industri pariwisata, PT Pembangunan Jaya Ancol Tbk. terus memacu diri untuk berkreasi dan melestarikan kesenian dan kebudayaan nasional. Fasilitas yang dimiliki perusahaan merupakan aset yang harus dimanfaatkan secara optimal untuk melahirkan produk-produk seni yang bermutu, sekaligus menjadi ajang untuk menampilkan seni dan budaya nasional.

Langkah ini tentu selaras dengan upaya perusahaan dalam menarik kedatangan pengunjung. Karena itu, perusahaan semakin serius mengembangkan bidang seni dan budaya. Salah satu milestone perusahaan dalam mensukseskan program Ancol Spectacular pada 2015 adalah dengan

mendirikan lembaga pendidikan formal Ancol Management and Art Development institute yang ditargetkan dapat terealisasi pada 2009.



BAB IV

ANALISIS DAN PEMBAHASAN

Pada bagian ini akan dibahas mengenai bentuk *Sustainability Report* yang telah disusun oleh PT. Pembangunan Jaya Ancol Tbk. dibandingkan dengan GRI *Sustainability Reporting Guidelines* 2006. Dalam menganalisis *Sustainability Report* perusahaan, dapat dilihat kesesuaian *Sustainability Report* perusahaan dengan GRI *Sustainability Reporting Guidelines* 2006. Hal ini dimaksudkan untuk mengetahui apakah PT. Pembangunan Jaya Ancol Tbk. dalam menyusun *Sustainability Report*-nya telah melaporkan hal-hal yang disyaratkan oleh GRI dan apakah hal-hal tersebut telah dilaporkan dengan tepat atau belum.

Berdasarkan GRI 2006, perusahaan dalam menyusun *sustainability report*-nya seharusnya mengacu terhadap indeks indikator pokok GRI. Indeks indikator pokok GRI tersebut dijabarkan dalam bagian-bagian, yang isinya terdiri dari:

1. Strategi dan Analisis
2. Profil Organisasi
3. Parameter Laporan
4. Penyelenggaraan, Komitmen dan Keterlibatan
5. Pendekatan Manajemen dan Indikator Kinerja

Kelima komponen ini memiliki peranan penting dalam penyusunan *Sustainability Report* perusahaan berdasarkan *GRI Sustainability Reporting Guidelines 2006* karena kelima komponen ini merupakan inti dari *GRI Sustainability Reporting Guidelines 2006*. Sehingga kesesuaian antara laporan yang disusun oleh perusahaan dengan standar yang telah ditetapkan akan menjadi suatu hal yang penting untuk ditelusuri.

4.1. Strategi dan Analisis

Indikator pokok GRI yang pertama adalah Strategi dan Analisis. Pada bagian ini perusahaan diharapkan memaparkan pandangan topik-topik strategis daripada meringkas isi *Sustainability Report*. Dalam Standar pengungkapan GRI 2006, indikator Strategi dan Analisis diurai menjadi dua sub bagian yaitu: Sepatah Kata CEO dan Dampak utama, Risiko, Peluang Utama.

Sesuai dengan GRI 2006, PT. Pembangunan Jaya Ancol Tbk. dalam *Sustainability Report*-nya melaporkan Sepatah Kata CEO dengan mengungkapkan pernyataan penyusunan laporan yang mengikuti *guidelines Global Reporting Initiative (GRI)*. Pernyataan ini terlihat dalam Sepatah Kata CEO yaitu "Seperti halnya laporan CSR pertama (2005), laporan kali ini tetap disusun mengikuti *guidelines Global Reporting Initiative (GRI)*. Inilah pakem penyusunan laporan CSR atau *Sustainability Reporting*, yang berdasarkan kumpulan data lapangan, wawancara, studi pustaka, dan observasi langsung.

Data kualitatif dan kuantitatif yang disajikan mencakup seluruh kegiatan kelompok usaha perusahaan.” Pernyataan ini sesuai dengan yang diharapkan GRI 2006 dimana Sepatah Kata CEO sebaiknya menuliskan keselarasannya dengan Standar Internasional dalam penyusunan *Sustainability Report*.

Dalam Sepatah Kata CEO tersebut juga sesuai dengan Standar Pengungkapan menurut GRI 2006 telah diungkapkan mengenai penghargaan yang telah diterima oleh PT. Pembangunan Jaya Ancol Tbk. Pernyataan ini oleh perusahaan dituangkan dalam paragraf sebagai berikut: “Kami tentu tidak bisa menyembunyikan rasa bangga ketika Majalah Forbes Asia mendaulat perusahaan ini masuk dalam Asia’s Top 200 Small & Midsize Companies di akhir 2006 lalu. Sebab di Indonesia hanya ada lima perusahaan yang berhasil menerimanya. Begitu juga ketika PT. Pembangunan Jaya Ancol Tbk. meraih penghargaan di bidang CSR, yaitu Kehati Award untuk program Ancol Sayang Lingkungan, dan ISRA Award untuk Kategori The Best Environment and Social Report Award 2006.”

Mengenai pendekatan strategi, tantangan, target serta tujuan untuk 3-5 tahun kedepan PT. Pembangunan Jaya Ancol Tbk. memaparkan hal-hal tersebut dalam paragraf sebagai berikut: “Di berbagai belahan bumi, praktik CSR telah menjadi tren global. Bahkan berbagai korporasi skala dunia meyakini CSR tidak bisa dipandang sebagai *cost centre*, melainkan *profit centre*. PT. Pembangunan Jaya Ancol Tbk. pun telah lama memahami filosofi ini. Oleh

sebab itu, tidaklah mengherankan bila semua keberhasilan dan kesadaran perusahaan akan pentingnya program CSR, dipandang sebagai bagian dari proses transformasi menuju *Ancol Spectacular* pada 2015. Inilah visi kami menuju sebuah perusahaan properti dan pengembang kawasan wisata terpadu, terbesar, dan terbaik di Asia Tenggara, serta memiliki jaringan terluas.” Paragraf ini telah mencerminkan salah satu persyaratan yang sebaiknya diungkapkan dalam sepatah kata CEO.

Aspek-aspek lain yang terkait dengan persyaratan Sepatah Kata CEO telah diungkapkan dengan baik dalam *Sustainability Report* Perusahaan. Mulai dengan tren ekonomi, politik, dan topik-topik program yang berkaitan dengan ekonomi, lingkungan, dan performa sosial.

Dalam Indikator Strategi dan Analisis, perusahaan dapat menyatakan mengenai dampak utama, risiko, dan peluang utama. PT. Pembangunan Jaya Ancol Tbk. mencantumkan indikatornya tersebut dalam Sepatah Kata CEO secara ringkas melalui paragraf sebagai berikut: “Memasuki tahun 2007, sebagai tahun kedua pentahapan *Ancol Vibrant*, tentu saja PT Pembangunan Jaya Ancol Tbk. akan mendapat peluang dan tantangan berbeda, baik secara makro dan mikro perseroan, antara lain: kondisi ekonomi makro, inflasi, penurunan suku bunga, masalah sosial kemasyarakatan, kesadaran konsumen, dan persaingan usaha sejenis. Menghadapi peluang dan tantangan itu, perlu penancangan target yang juga menantang, dan hal-hal penting yang akan

dilakukan selama satu tahun ke depan. Di tahun 2007, perusahaan akan terus melanjutkan komitmen tahun 2006 dengan memusatkan perhatian terhadap 4E, yaitu: Efektivitas dalam pemilihan, pemanfaatan, dan penyusunan program kerja yang diikuti dengan kecepatan fungsional dan hirarkis, sekaligus mengoptimalkan *reward* dan *punishment* untuk setiap pencapaian kinerja. Efisiensi dalam perencanaan, pengembangan program kerja dan investasi, serta penempatan Sumber Daya Manusia, dengan senantiasa memaksimalkan *Value Added Activities* melalui pembiasaan diri bekerja secara cerdas. Ekspansi/pengembangan pasar melalui peningkatan *content*, *value innovations*, dan penambahan jaringan pemasaran serta komunikasi. Empati dalam menjalankan perseroan dengan budaya kerja bermartabat sebagai implementasi komitmen untuk kelestarian lingkungan dan sosial kemasyarakatan.”

4.2. Profil Organisasi

Indikator pokok ini merupakan bagian dari *Sustainability Report* yang menyediakan informasi singkat mengenai Profil Organisasi pembuat laporan. Terdapat sepuluh kriteria yang dapat diungkapkan pada bagian ini. Kriteria tersebut menurut GRI 2006 meliputi: nama organisasi, merk dan jasa utama, struktur operasional, lokasi kantor pusat, negara-negara tempat operasi, bentuk badan hukum, pasar yang dilayani, skala organisasi, perubahan signifikan, penghargaan yang diperoleh. Secara umum PT Pembangunan Jaya Ancol Tbk.

dalam menyusun indikator ini telah melaporkan dengan baik kesepuluh kriteria yang ditetapkan GRI 2006. Hal ini juga tidak terlepas dari pengaruh kriteria yang bersifat umum dan telah dimiliki oleh perusahaan.

4.3. Parameter Laporan

Parameter Laporan menurut GRI 2006 dibagi menjadi empat bagian, meliputi: profil laporan, lingkungan dan batas laporan, indeks isi GRI, dan jaminan. Setiap bagian tersebut dijabarkan dalam sub-sub bagian untuk memperinci setiap topik yang termasuk dalam Parameter Laporan.

PT. Pembangunan Jaya Ancol Tbk. dalam *Sustainability Report*-nya menyusun parameter laporan mengacu pada standar GRI yang telah ditetapkan. Untuk bagian pertama dari parameter laporan yaitu mengenai Profil Pelaporan, secara umum perusahaan telah memasukkan unsur periode pelaporan, laporan sebelumnya, siklus pelaporan, dan titik kontak yang dapat digunakan untuk umpan balik terhadap laporan yang disusun perusahaan. Namun Profil pelaporan tersebut belum terstruktur secara baik menurut ketentuan GRI 2006. Setiap komponen yang disyaratkan dalam GRI 2006 dituangkan dalam kalimat-kalimat yang abstrak sehingga tidak terlihat jelas sistematika dalam penyusunan profil laporan tersebut. Seharusnya perusahaan dalam menyusun profil pelaporan menjelaskan secara detail dalam suatu halaman tersendiri agar informasi yang terkait dengan profil pelaporan dapat dijelaskan dengan baik.

Pada bagian kedua parameter laporan yaitu lingkup dan batas laporan, PT. Pembangunan Jaya Ancol baru melaporkan secara umum saja mengenai komponen-komponen yang terkait dalam parameter laporan bagian kedua tersebut. Perusahaan tidak secara spesifik menjelaskan penentuan isi laporan, batasan laporan, ruang lingkup laporan, dasar pelaporan, ukuran dan perhitungan, uraian serta perubahan dibandingkan laporan sebelumnya. Sedangkan parameter-parameter berikutnya yaitu indeks isi GRI dan jaminan belum dimasukkan dalam laporan yang disusun perusahaan.

Berdasarkan hal-hal tersebut sebaiknya perusahaan mempertimbangkan untuk melaporkan secara spesifik mengenai penentuan isi laporan, batasan laporan, ruang lingkup laporan, dasar pelaporan, uraian dan perubahan dibandingkan laporan sebelumnya, dan indeks isi GRI. Hal-hal ini perlu dipertimbangkan mengingat berdasarkan *GRI Application Level Criteria* pelaporan hal-hal tersebut menjadi suatu pertimbangan dalam menentukan kualifikasi *Sustainability Report* perusahaan.

4.4. Penyelenggaraan, Komitmen dan Keterlibatan

Pada bagian indikator pokok ini PT. Pembangunan Jaya Ancol Tbk. belum menyusun laporannya secara sistematis mengenai aspek-aspek yang terkait dengan indikator tersebut. Pada indikator penyelenggaraan, perusahaan hanya memasukkan sedikit aspek yang semestinya dilaporkan perusahaan. Perusahaan hanya memasukkan struktur dan nilai sosial lingkungan ekonomi.

Kemudian pada indikator komitmen pada inisiatif dari luar, belum terdapat pelaporan yang jelas mengenai aspek yang berhubungan dengan komitmen pada inisiatif dari luar. Pada bagian terakhir indikator keempat ini yaitu keterlibatan *stakeholder* belum terdapat perincian yang jelas terkait dengan indikator tersebut.

Berdasarkan hasil analisis tersebut, maka sebaiknya perusahaan mempertimbangkan pelaporan terhadap aspek-aspek yang belum dilaporkan oleh perusahaan. Hal ini patut dipertimbangkan mengingat pentingnya pengkualifikasikan *Sustainability Report* perusahaan seperti yang disyaratkan oleh *GRI Application Level Criteria*. Aspek-aspek yang sebaiknya dilaporkan perusahaan meliputi: struktur, komite; Pemisahan Chair/CEO, Anggota Independen, Mekanisme untuk rekomendasi kepada manajemen, *stakeholder* yang terlibat, dan mengidentifikasi *stakeholder*.

4.5. Pendekatan Manajemen dan Indikator Kinerja

4.5.1. Indikator Kinerja Ekonomi

Indikator Kinerja Ekonomi merupakan suatu bentuk penerjemahan komitmen perusahaan terhadap aspek-aspek yang berhubungan dengan permasalahan ekonomi. Indikator ini memiliki tiga pendekatan dalam pengungkapannya. Menurut *GRI Sustainability Reporting Guidelines 2006* pendekatan yang dapat dilaporkan meliputi:

kinerja ekonomi, keberadaan pasar dan dampak ekonomi tidak langsung.

Pada indikator ini PT. Pembangunan Jaya Ancol Tbk. baru melaporkan hasil nilai ekonominya dengan menyusun grafik-grafik yang berhubungan dengan laba bersih perusahaan, total pendapatan, serta grafik pengunjung. Perusahaan juga melaporkan cakupan program tunjangan yang diperuntukkan bagi karyawan yang akan pensiun. Dimana perusahaan melakukan diklat persiapan pensiun dan menyediakan fasilitas-fasilitas bagi karyawannya yang akan pensiun berupa pesangon 33 kali gaji untuk yang telah bekerja selama 24 tahun dan mendapatkan jaminan hari tua dari program jamsostek. Pendekatan-pendekatan lain yang berhubungan dengan indikator kinerja ekonomi seperti keberadaan pasar dan dampak ekonomi tidak langsung belum dilaporkan secara detail oleh perusahaan.

4.5.2. Indikator Kinerja Lingkungan

Indikator kinerja lingkungan ini bagi perusahaan berguna untuk mendefinisikan komitmen menyeluruh perusahaan terkait aspek-aspek lingkungan. Pendekatan-pendekatan yang seharusnya dilaporkan menurut *GRI Sustainability Reporting Guidelines 2006* adalah aspek-aspek: bahan, energi, keanekaragaman hayati, emisi, pembuangan & limbah, produk dan jasa, kepatuhan, keseluruhan.

Pada indikator kinerja lingkungan PT Pembangunan Jaya Ancol Tbk. belum melaporkannya secara mendetail dan mendalam. Pada Aspek bahan, perusahaan melaporkan adanya pemakaian input daur ulang untuk keperluan kantor seperti amplop, kertas undangan, paper bag, dan *handycraft* yang merupakan hasil daur ulang Pokja Kertas Daur Ulang dalam rangka mengurangi limbah kertas yang ada disekitar perusahaan. Perusahaan juga belum menjelaskan berapa banyak pemakaian input daur ulangnya tersebut. Hal ini dapat terjadi karena sektor usaha yang dijalankan PT Pembangunan Jaya Ancol Tbk. tidak terlalu banyak mengkonsumsi bahan yang banyak dalam melakukan operasional perusahaan. Perusahaan lebih banyak mengolah limbah-limbah yang menumpuk disekitar perusahaan seperti sampah organik dan kertas.

Kemudian pada aspek energi PT. Pembangunan Jaya Ancol Tbk. belum menjelaskan secara detail energi langsung yang digunakan. Perusahaan lebih memfokuskan pada penghematan energi listrik, yaitu dengan melakukan penggantian lampu HPL SON biasa dengan lampu hemat energi. Perusahaan melaporkan jumlah pemakaian lampu hemat energi di areal Ancol Jakarta Baycity telah mencapai 60%. Dan penggantian ini dapat menghemat pemakaian energi listrik hingga 50%.

Pada aspek berikutnya yaitu aspek air perusahaan memfokuskan dirinya untuk melaporkan penghematan air. Penghematan air ini

dilakukan dengan cara mengolah limbah cair dengan STP (*Sewage Treatment Plant*) agar air yang dilepas ke lingkungan memenuhi baku mutu air, dan dapat digunakan untuk menyiram air. Perusahaan juga menampung air dari Masjid Baiturrahman dan Mushollah Pasar Seni Jakarta Baycity untuk menyiram tanaman. Dengan melakukan hal-hal ini perusahaan dapat menghemat sekitar 100 m³ untuk air di Masjid dan 10-14 m³ di mushollah per bulannya.

Pada aspek keanekaragaman hayati perusahaan hanya melaporkan hal-hal yang bersifat umum seperti budidaya tanaman produktif yang bertujuan untuk meningkatkan partisipasi dan kesadaran warga sekitar terhadap pentingnya lingkungan bersih, rapi, sejuk, nyaman, dan indah. Hal ini juga tidak terlepas dari bisnis perusahaan yang berbeda dengan perusahaan manufaktur, pertambangan, dan perusahaan sejenis lainnya.

Aspek berikutnya yaitu emisi, pembuangan dan limbah disusun perusahaan dengan melaporkan peredaman polusi & kebisingan, pembuangan air, dan pengolahan limbah. Perusahaan lebih menekankan pelaporannya dengan cara mendeskriptifkan mengenai proses-proses dalam menangani permasalahan tersebut. Seperti untuk meredam polusi udara dan kebisingan dilakukan dengan pemeriksaan dan pemeliharaan rutin cerobong gas dan mesin-mesin genset. Perusahaan juga terus menambah tanaman vegetasi, yaitu pohon pelindung dan tanaman hias,

untuk meredam kebisingan sekaligus menjaga kesegaran udara dan keindahan lingkungan. Dalam hal pengolahan limbah, perusahaan membagi menjadi dua macam limbah yaitu limbah padat dan limbah cair. Limbah padat tersebut dipisahkan antara limbah organik dan nonorganik. Dengan maksud agar sampah organik dapat dibuat menjadi pupuk kompos. Sedangkan limbah cair diolah dengan STP (*Sewage Treatment Plant*) agar air yang dilepas ke lingkungan memenuhi baku mutu air, dan dapat digunakan untuk menyiram air. Sedangkan aspek-aspek yang lain yang terkait dengan indikator kinerja lingkungan tidak dilaporkan perusahaan.

4.5.3. Indikator Kinerja Praktik Tenaga Kerja dan Pekerjaan yang Layak

Indikator kinerja ini adalah indikator yang berfungsi untuk menerjemahkan komitmen perusahaan dalam menghadapi permasalahan-permasalahan ketenagakerjaan. Menurut *GRI Sustainability Reporting Guidelines 2006*, aspek-aspek yang seharusnya dilaporkan dalam indikator ini adalah aspek-aspek: tenaga kerja, tenaga kerja/hubungan manajemen, keselamatan & kesehatan kerja, pelatihan dan pendidikan, serta keragaman dan peluang yang setara.

Pada indikator kinerja ini PT Pembangunan Jaya Ancol Tbk. dalam menyusun laporannya telah memasukkan aspek tenaga kerja menggunakan tabel-tabel yang berisikan informasi mengenai rekapitulasi jumlah pegawai per golongan/pendidikan dan rekapitulasi jumlah pegawai per jabatan/pendidikan. Dalam indikator kinerja ini juga perusahaan belum memaparkan lebih rinci mengenai pergantian di kalangan karyawan namun telah melaporkan aspek yang berkaitan dengan tunjangan karyawan. Perusahaan memberikan rasa nyaman dalam bekerja dengan menyediakan Asuransi Jiwa Takaful dengan nilai pertanggungan mencapai Rp. 15.000.000,00; Asuransi Bumida untuk kecelakaan di luar jam kerja maksimal Rp. 6.000.000,00; dan Jamsostek untuk asuransi jiwa dan kecelakaan kerja dengan nilai pertanggungan mencapai 70 kali gaji karyawan. Perusahaan juga memberikan fasilitas bagi karyawan yang memasuki masa pensiun dengan mengikuti program diklat persiapan pensiun, pesangon 33 kali gaji dan jaminan hari tua dari jamsostek bila telah bekerja selama 24 tahun, pensiunan juga memperoleh manfaat pensiun pasti dari Dana Pensiun Pembangunan Jaya yang dibayar setiap bulan kepada karyawan sebesar 20% dari penghasilan dasar pensiun, serta fasilitas rekreasi gratis di Ancol.

Pada aspek keselamatan & kesehatan kerja perusahaan lebih memfokuskan pelaporannya pada pembentukan dan pemberdayaan

Panitia Pembina Keselamatan Kerja Karyawan. Panitia ini bertugas untuk memonitor keselamatan kerja, menyelenggarakan pelatihan keselamatan kerja, dan menyiapkan makanan maupun minuman kesehatan karyawan, terutama bagi karyawan yang bekerja di lapangan.

Aspek berikutnya dalam indikator ini adalah pelatihan dan pendidikan. Dimana perusahaan dalam melaporkan aspek ini dengan cara memaparkan dalam tabel realisasi diklat yang terdiri dari pelatihan mengenai pemasaran, GCG, lingkungan, dan manajemen mutu. Tabel tersebut cukup representatif dalam menerjemahkan aspek yang disyaratkan mengenai pelatihan dan pendidikan. Dimana perusahaan menjelaskan lamanya jam pelatihan serta jumlah peserta pelatihan tersebut.

Aspek terakhir pada indikator ini adalah aspek keragaman dan peluang yang setara. Dalam melaporkan aspek ini perusahaan menyusunnya kedalam tabel rekapitulasi jumlah pegawai per golongan dan tabel rekapitulasi jumlah pegawai per jabatan.

4.5.4. Indikator Kinerja Hak Asasi Manusia

Indikator kinerja hak asasi manusia merupakan indikator yang digunakan perusahaan untuk melaporkan komitmen perusahaan terhadap permasalahan aspek-aspek hak asasi manusia dalam menjalankan roda organisasi perusahaan. *GRI Sustainability Reporting*

Guidelines 2006 membagi indikator kinerja hak asasi manusia ke dalam aspek-aspek sebagai berikut: praktik investasi dan pengadaan; non-diskriminasi; kebebasan berserikat & daya tawar kolektif; tenaga kerja di bawah umur/anak-anak; kerja paksa; praktik keamanan; dan hak-hak asasi warga pribumi.

Perusahaan dalam melaporkan indikator kinerja hak asasi manusia lebih menekankan pada aspek praktik keamanan. Dimana perusahaan memaparkan fasilitas keamanan dan kenyamanan di area lingkungan operasional perusahaan. Sedangkan aspek yang lain terkait dengan indikator ini tidak dipaparkan secara detail, hal ini terkait dengan bisnis usaha perusahaan yang berbeda karakter dengan perusahaan manufaktur, pertambangan, dan perusahaan sejenis lainnya.

4.5.5. Indikator Kinerja Sosial

Indikator kinerja sosial adalah indikator kinerja yang dilaporkan perusahaan untuk mengukur tingkat perhatian perusahaan terhadap dampak yang timbul dari komunitas disekitar lingkup operasional perusahaan, dan mengungkapkan risiko-risiko yang akan meningkat akibat interaksi dengan institusi-institusi sosial. Menurut *GRI Sustainability Reporting Guidelines 2006* aspek-aspek yang perlu dilaporkan dalam indikator kinerja sosial ini adalah: komunitas, korupsi, kebijakan publik, perilaku anti persaingan, dan kepatuhan.

Pada indikator kinerja sosial perusahaan lebih memfokuskan diri dalam melaporkan aspek komunitas. Hal ini didukung dengan hasil wawancara terhadap divisi yang membidangi masalah CSR perusahaan, dimana pihak perusahaan juga menyatakan pemfokusan dirinya dalam mengembangkan aspek komunitas. Dalam *Sustainability Report* perusahaan telah mengembangkan dan melaporkan kinerjanya dalam berbagai program yang berkaitan dengan kegiatan sosial dan lingkungan. Kegiatan-kegiatan tersebut adalah: Sekolah Rakyat Ancol, Ancol Sayang Lingkungan, Ancol Green Company, Kegiatan Sosial, Kegiatan Seni dan Budaya. Laporan ini dapat dikategorikan baik karena penyusunan yang disusun oleh perusahaan sangat baik dan mendapatkan ISRA Award sebagai "*The Best Environment and Social Reports Award 2006*". Sedangkan aspek-aspek lain yang terkait dengan indikator kinerja sosial belum dipaparkan secara mendetail.

4.5.6. Indikator Kinerja Tanggung Jawab Produk

Indikator kinerja yang terakhir adalah indikator kinerja tanggung jawab produk. Dimana indikator kinerja ini dimaksudkan untuk menerjemahkan aspek-aspek yang terkait dengan produk dan pelayanan perusahaan yang memiliki efek langsung kepada konsumen. Berdasarkan *GRI Sustainability Reporting Guidelines 2006* aspek-aspek yang perlu dilaporkan adalah sebagai berikut: kesehatan dan

keselamatan konsumen, pencantuman label produk dan jasa, komunikasi pemasaran, privasi konsumen, dan *Compliance*. Perusahaan dalam hal pelaporan indikator kinerja Tanggung Jawab Produk ini belum melaporkan aspek-aspek yang terkait dengan kinerja tanggung jawab produk.

Berdasarkan hasil analisis terhadap Indikator Pokok Pendekatan Manajemen dan Indikator kinerja, maka sebaiknya perusahaan dalam menyusun *Sustainability Report* lebih mempertajam laporannya dengan memaparkan secara mendalam aspek-aspek yang terkait dengan setiap indikator kinerja yang dilaporkan perusahaan. Perusahaan juga sebaiknya mempertimbangkan untuk membenahi terlebih dahulu aspek-aspek yang terkait dengan permasalahan Indikator kinerja ekonomi, lingkungan, dan sosial. Aspek-aspek tersebut menjadi hal yang utama karena berdasarkan *GRI Application Level Criteria* dinyatakan bahwa dalam pelaporan Indikator Pokok Pendekatan Manajemen dan Indikator kinerja yang disusun oleh perusahaan sebaiknya dimulai dengan melaporkan sedikitnya 10 indikator kinerja, dimana terdiri dari paling sedikit satu aspek dari aspek: sosial, ekonomi, dan lingkungan.

Dalam Indikator kinerja sosial, sebaiknya perusahaan tidak hanya terfokus dalam aspek pengembangan komunitas. Perusahaan idealnya melaporkan juga mengenai aspek korupsi dimana risiko korupsi, pelatihan anti korupsi, dan tanggap korupsi dapat menjadi input yang baik dalam laporan perusahaan dan bermanfaat bagi

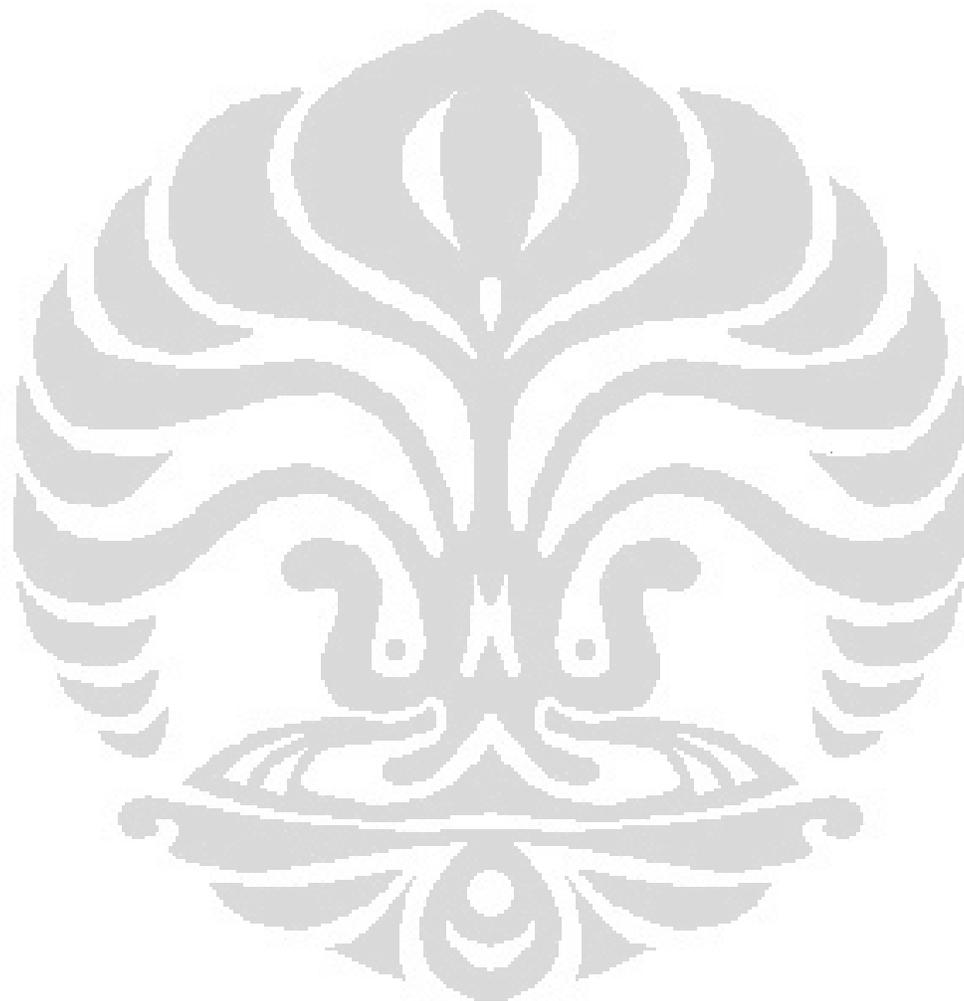
stakeholder. Perusahaan juga dapat mempertimbangkan untuk melaporkan aspek kebijakan publik mengingat dalam menjalankan roda perusahaan kebijakan publik menjadi hal yang perlu dipertimbangkan dan dilaporkan guna mendukung kebijakan-kebijakan yang diambil oleh perusahaan.

Indikator Kinerja Ekonomi merupakan indikator yang penting dalam pelaporan *Sustainability Report* perusahaan. Dimana pelaporan aspek kinerja ekonomi yang belum dipaparkan perusahaan seperti risiko keuangan akibat perubahan iklim, rasio-rasio upah awal, pemakaian tenaga kerja lokal, dampak investasi lokal dan dampak ekonomi tidak langsung merupakan aspek-aspek yang dapat mendukung kinerja ekonomi perusahaan dan dapat meningkatkan level dari *Sustainability Report* yang disusun perusahaan. Sehingga pelaporan aspek-aspek tersebut menjadi penting untuk dilaporkan oleh perusahaan.

Dalam indikator Kinerja Lingkungan, Perusahaan telah melaporkan aspek-aspek yang terkait dengan indikator kinerja tersebut. Namun, perusahaan belum menjelaskan secara detail mengenai aspek-aspek tersebut. Terkait dengan hal tersebut maka perusahaan sebaiknya memaparkan secara detail aspek-aspek tersebut agar informasi-informasi yang disyaratkan dalam GRI dapat terwakilkan dengan baik.

Apabila indikator-indikator kinerja sosial, ekonomi, dan lingkungan telah dilaporkan dengan baik. Maka perusahaan dapat melanjutkan perbaikan-perbaikan lebih lanjut mengenai indikator-indikator kinerja mengenai praktik tenaga kerja dan

pekerjaan layak, hak asasi manusia, dan tanggung jawab produk. Hal ini diperlukan guna untuk meningkatkan kriteria level perusahaan. Dimana perusahaan dapat mencapai kriteria yang lebih baik dengan melakukan perbaikan terhadap laporan perusahaan yang sebenarnya telah memiliki landasan dan arah yang baik.



BAB V

KESIMPULAN DAN SARAN

Setelah melakukan analisis terhadap data-data yang diperoleh dari PT. Pembangunan Jaya Ancol Tbk., permasalahan yang diangkat dalam penulisan karya akhir ini dapat dijawab dan ditarik kesimpulan serta saran yang akan dipaparkan pada bagian ini.

5.1. Kesimpulan

Dari hasil analisis dan pembahasan, dapat ditarik kesimpulan sebagai berikut :

1. PT. Pembangunan Jaya Ancol Tbk. dalam menyusun *Sustainability Report*-nya secara umum telah sesuai dengan *GRI Sustainability Reporting Guidelines* 2006. Hal ini terlihat dari pelaporan yang disusun oleh perusahaan telah mengacu pada indeks pokok GRI, yaitu: Strategi dan analisis; Profil Organisasi; Parameter Laporan; Penyelenggaraan, Komitmen dan Keterlibatan; serta Pendekatan Manajemen dan Indikator Kinerja.
2. Secara umum indikator pokok GRI Strategi dan analisis yang berisikan mengenai Sepatah Kata CEO dan Dampak Utama, Risiko, Peluang Utama yang diungkapkan PT. Pembangunan Jaya Ancol Tbk. telah memenuhi kriteria yang disyaratkan oleh *GRI Sustainability Reporting Guidelines*

2006. Hanya saja laporan yang disusun oleh perusahaan terutama pada bagian Dampak Utama, Risiko, Peluang Utama masih belum secara spesifik diungkapkan.

3. Pada Indikator Profil Organisasi secara umum PT Pembangunan Jaya Ancol Tbk. dalam menyusun indikator ini telah melaporkan dengan baik kesepuluh kriteria yang ditetapkan GRI 2006 dalam menyusun indikator profil organisasi. Hal ini juga tidak terlepas dari pengaruh kriteria yang bersifat umum dan telah dimiliki oleh perusahaan.
4. PT. Pembangunan Jaya Ancol Tbk. dalam *Sustainability Report*-nya menyusun parameter laporan mengacu pada standar GRI yang telah ditetapkan. Hanya saja pelaporan yang disusun oleh perusahaan masih bersifat umum dan belum terstruktur dengan baik. Serta terdapat parameter-parameter lainnya seperti indeks isi GRI dan jaminan yang belum dimasukkan dalam laporan perusahaan.
5. PT Pembangunan Jaya Ancol Tbk. terkait dengan indikator penyelenggaraan, komitmen dan keterlibatan telah melaporkan aspek-aspek yang berkenaan dengan indikator ini. Hanya saja tidak seluruh aspek yang dilaporkan perusahaan dan pelaporan yang disusun perusahaan masih bersifat umum.
6. Pada *Sustainability Report* PT Pembangunan Jaya Ancol Tbk., perusahaan telah melaporkan Indikator kinerja Ekonominya dengan lebih menekankan pelaporannya pada hasil nilai ekonominya dan cakupan program tunjangan.

Sedangkan pendekatan-pendekatan lain belum secara detail dilaporkan oleh perusahaan.

7. Dalam menyusun Indikator Kinerja Lingkungan PT Pembangunan Jaya Ancol Tbk. telah banyak melaporkan aspek-aspek yang disyaratkan dalam *GRI Sustainability Reporting Guidelines 2006*. Namun aspek-aspek yang dilaporkan tersebut belum secara rinci dilaporkan oleh perusahaan.
8. PT. Pembangunan Jaya Ancol Tbk. secara umum dalam menyusun Indikator Kinerja Praktik Tenaga Kerja dan Pekerjaan yang Layak telah melaporkan aspek-aspek yang disyaratkan dalam *GRI Sustainability Reporting Guidelines 2006*. Namun perusahaan belum membuat laporannya secara sistematis dan spesifik mengenai aspek-aspek yang terkait dengan indikator kinerja ini.
9. Pada Indikator Kinerja Hak Asasi Manusia PT. Pembangunan Jaya Ancol Tbk. lebih menekankan pelaporannya pada aspek praktik keamanan dan belum memaparkan aspek-aspek lain yang disyaratkan dalam pelaporan indikator kinerja ini.
10. Dalam menyusun Indikator kinerja sosial terutama aspek komunitas PT. Pembangunan Jaya Ancol Tbk. telah melaporkannya dengan sangat baik. Hal ini terlihat dari paparan mengenai kegiatan-kegiatan yang terinci secara sistematis dan detail. Sehingga perusahaan mendapatkan penghargaan ISRA Award sebagai *"The Best Environment and Social Reports Award 2006"*.

Hanya saja perusahaan belum terfokus untuk melaporkan aspek-aspek lain yang terkait dengan indikator kinerja sosial.

11. Indikator terakhir dalam Pendekatan Manajemen dan Indikator Kinerja yaitu Indikator Kinerja Tanggung Jawab Produk belum secara baik dipaparkan PT. Pembangunan Jaya Ancol Tbk. Hal ini terlihat dari belum terdapatnya pelaporan mengenai aspek-aspek yang disyaratkan dalam pelaporan indikator kinerja ini.

5.2. Saran

Berdasarkan hasil analisis dan kesimpulan yang telah dikemukakan, terdapat saran-saran yang dapat digunakan sebagai rekomendasi kepada perusahaan.

Adapun saran-saran yang dapat diberikan adalah sebagai berikut :

1. PT. Pembangunan Jaya Ancol Tbk. dalam menyusun *Sustainability Report*-nya ke depan diharapkan lebih memperhatikan aspek-aspek yang menjadi bagian dari setiap Indikator Pokok GRI 2006.
2. Dalam rangka meningkatkan kualitas dari *Sustainability Report* perusahaan, sebaiknya PT. Pembangunan Jaya Ancol Tbk. perlu meningkatkan cara penyusunan laporan *Sustainability Report*-nya ke dalam bentuk laporan yang lebih sistematis dan mendetail agar semua informasi yang disyaratkan pada GRI *Sustainability Reporting Guidelines* 2006 dapat terwakilkan.
3. PT. Pembangunan Jaya Ancol Tbk. sebaiknya dalam menyusun *Sustainability Report* perusahaan kedepan, tidak hanya terfokus pada

pelaporan aspek tertentu saja. Sebagai contoh perusahaan dalam menyusun pelaporan kinerja Sosial hanya terfokus pada aspek sosial saja padahal di dalam pelaporan kinerja sosial masih terdapat aspek-aspek lain seperti aspek korupsi yang belum secara detail dijelaskan oleh perusahaan.

4. PT Pembangunan Jaya Ancol Tbk. dalam menyusun *Sustainability Report*-nya ke depan, sebaiknya mempertahankan dan mengembangkan aspek-aspek yang telah secara baik dilaporkan oleh perusahaan serta mempertimbangkan untuk menelaah aspek-aspek lain yang belum dilaporkan perusahaan apakah dapat menjadi suatu aspek yang dapat dilaporkan oleh perusahaan ke depan dengan harapan dapat meningkatkan kriteria level aplikasi laporan menjadi lebih baik daripada sebelumnya. Aspek-aspek tersebut adalah aspek yang berkaitan dengan parameter laporan dimana sebaiknya perusahaan mempertimbangkan untuk melaporkan secara spesifik mengenai penentuan isi laporan, batasan laporan, ruang lingkup laporan, dasar pelaporan, uraian dan perubahan dibandingkan laporan sebelumnya, dan indeks isi GRI. Kemudian pada indikator pokok penyelenggaraan, komitmen dan keterlibatan pelaporan hal-hal yang perlu dilaporkan adalah struktur, komite; Pemisahan Chair/CEO, Anggota Independen, Mekanisme untuk rekomendasi kepada manajemen, *stakeholder* yang terlibat, dan mengidentifikasi *stakeholder*. Sedangkan pada Indikator pokok pendekatan Manajemen dan Indikator Kinerja pelaporan perusahaan sebaiknya mempertimbangkan untuk membenahi

terlebih dahulu aspek-aspek yang terkait dengan permasalahan Indikator kinerja ekonomi, lingkungan, dan sosial. Dimana hal –hal yang dapat dipertimbangkan untuk dilaporkan dalam indikator kinerja ekonomi adalah risiko keuangan akibat perubahan iklim, rasio-rasio upah awal, pemakaian tenaga kerja lokal, dampak investasi lokal dan dampak ekonomi tidak langsung. serta pada indikator kinerja sosial perusahaan sebaiknya melaporkan aspek korupsi dan kebijakan publik.



DAFTAR PUSTAKA

- Almilia, L.S., Wijayanto. D. *Pengaruh Environmental Performance dan Environmental Disclosure terhadap Economic Performance*. The 1st Accounting Conference. Departemen of Accounting FEUI. Depok. 2007.
- Aryati, Titik. *Pengaruh Leverage, Saham Publik, dan Reputasi Auditor terhadap Disclosures*, Jurnal Akuntansi/Th.X/02/Mei/2006
- Darwin, A., Akuntabilitas, Kebutuhan, Pelaporan dan Pengungkapan CSR Bagi Perusahaan di Indonesia. *Economic Business Accounting Review*, Edisi III/September 2006 Departemen Akuntansi FE-UI, Depok. 2006.
- Finch, Nigel, *The Motivations for Adopting Sustainability Disclosure*, *MGSM Working Papers in Management*, Macquarie University, Australia. 2005.
- Friedman, Milton. *Capitalism and Freedom*. Chicago: University of Chicago Press. 1962.
- Friedman, Milton. *The Social Responsibility of Business is to Increase Its Profits Dalam Ethical Theory and Business*, Tomp L. Beauchamp dan Norman E. Bowie, pp. 66-76, New Jersey, Prentice Hall, 1997.
- Global Reporting Initiative's (GRI). *Sustainability Reporting Guidelines*. 2006.
- Ikhsan, Arfan, *Corporate Social Responsibility*, SWA edisi 26/XXI/ 19 Desember 2005 – 11 Januari 2006.
- Hartanti, D., *Makna Corporate Social Responsibility: Sejarah dan Perkembangannya*, *Economic Business Accounting Review*, Edisi III/September-Desember 2006. Departemen Akuntansi FE-UI, Depok. 2006.

- Kasali, R., *Tanggung Jawab Manusia Korporasi. Bisnis & CSR*, Vol I No.1 Oktober 2007. Latofi Enterprise. Jakarta. 2007.
- Kiroyan, N., *Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR) adakah Kaitannya di antara Keduanya.*, *Economic Business Accounting Review*, Edisi III/September 2006, Departemen Akuntansi FE-UI, Depok. 2006.
- Kotler, P., *Corporate social responsibility: doing the most good for your company and your case*. Jhon Wiley & Sons, Inc. New Jersey-USA. 2005.
- Mefayani, Astri. "Analisis Faktor yang Mempengaruhi Luas Pengungkapan Tanggung Jawab Sosial Terhadap *Earning Response Coefficient* (ERC) (Studi Empiris pada Perusahaan Publik yang Tercatat di BEI pada tahun 2006)." *Karya Akhir Program Studi Magister Akuntansi Fakultas Ekonomi Universitas Indonesia*, Jakarta, 2008.
- Miller, A. J. *Social responsible investing: how to invest with your conscience*. New York Intitute of Finance. 1991.
- Novita. "Pengaruh Struktur Kepemilikan Terhadap Luas Pengungkapan Tanggung jawab Sosial (*CSR Disclosure*) pada Laporan Tahunan Perusahaan (Studi Empiris pada Perusahaan Publik yang Tercatat di BEI pada tahun 2006)."
- Riga, A.S., *Corporate Social Responsibility, Landasan Dasar*. Materi Kuliah Magister Akuntansi, Jakarta, Juli 2007
- Rusydi, Khoiru M., "Aspek Perpajakan Dalam aktivitas Tanggung Jawab Sosial/CSR di Indonesia." *Karya Akhir Program Studi Magister Akuntansi Fakultas Ekonomi Universitas Indonesia*, Jakarta, 2008.

Sianipar P.B.H, "Persepsi terhadap pengungkapan social, ekonomi, dan lingkungan hidup dalam memprediksi kinerja perusahaan." *Karya Akhir Program Studi Magister Akuntansi Fakultas Ekonomi Universitas Indonesia*, Jakarta, 2004.

Wibisono, Y. *Membedah Konsep & Aplikasi CSR*. Fascho Publishing. Gresik. 2007.

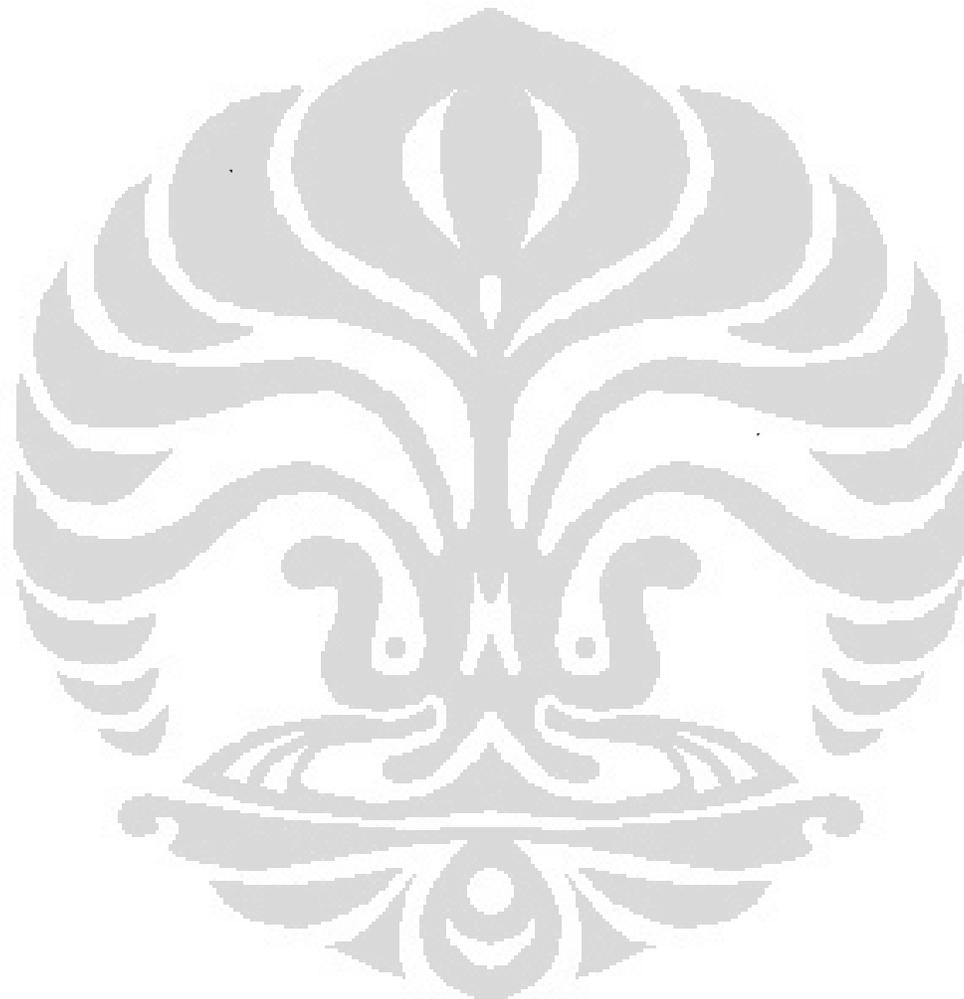


Table of Contents

Preface	
Sustainable Development and the Transparency Imperative	37
Introduction	37
Overview of Sustainability Reporting	38
The Purpose of a Sustainability Report	3
Orientation to the GRI Reporting Framework	3
Orientation to the GRI Guidelines	4
Applying the Guidelines	5
Part 1	
Defining Report Content, Quality, and Boundary	7
Guidance for Defining Report Content	8
Principles for Defining Report Content	14
Principles for Ensuring Report Quality	18
Guidance for Report Boundary Setting	20
Part 2	
Standard Disclosure Strategy and Profile	20
1. Strategy and Analysis	20
2. Organizational Profile	21
3. Report Parameters	21
4. Governance, Commitments, and Engagement	22
5. Management Approach and Performance Indicators	24
Economic	25
Environmental	27
Social:	
Labor Practices and Decent Work	30
Human Rights	32
Society	33
Product Responsibility	35
General Reporting Notes	
Data Clustering	37
Report Form and Frequency	37
Assurance	38
Glossary of Terms	39
GRI Guidelines Acknowledgments	41



Preface

Sustainable Development and the Transparency Imperative

The goal of sustainable development is to "meet the needs of the present without compromising the ability of future generations to meet their own needs." As key forces in society, organizations of all kinds have an important role to play in achieving this goal.

Yet in this era of unprecedented economic growth, achieving this goal can seem more of an aspiration than a reality. As economies globalize, new opportunities to generate prosperity and quality of life are arising through trade, knowledge-sharing, and access to technology. However, these opportunities are not always available for an ever-increasing human population, and are accompanied by new risks to the stability of the environment. Progress demonstrates positive improvements in the lives of many people around the world, but is counterbalanced by alarming information about the state of the environment and the continuing burden of poverty and hunger on millions of people. This context creates one of the most pressing dilemmas for the 21st century.

One of the key challenges of sustainable development is that it demands new and innovative ethics and ways of thinking. While developments in knowledge and technology are contributing to economic development, they also have the potential to help reduce the risks and threats to the sustainability of our social relations, environment, and economies. New knowledge and innovations in technology, management, and public policy are challenging organizations to make new choices in the way their operations, products, services, and activities impact the earth, people, and tomorrow.

The urgency and magnitude of the risks and trends to our collective sustainability alongside increasing choices and opportunities, will make transparency about economic, environmental, and social impacts a fundamental component in effective stakeholder relations, investment decisions, and other market relations. To support this expectation, and to communicate clearly and openly about sustainability, a globally shared framework of concept, content, language, and metrics is required. It is the Global Reporting Initiative (GRI) mission to fulfill this need by providing a trusted and credible framework for sustainability reporting that can be used by organizations of any size, sector, or location.

Transparency about the sustainability of organizations is critical to a diverse range of stakeholders, including business, labor, non-governmental organizations, investors, acquirers, and others. This is why GRI has relied on the collaboration of a large network of experts from all of these stakeholder groups in consensus-building consultations. These consultations, together with practical experiences, have continuously improved the Reporting Framework since GRI founding in 1997. This multi-stakeholder approach to learning has given the Reporting Framework the widespread credibility it enjoys with a range of stakeholder groups.

*World Commission on Environment and Development. Our Common Future. Oxford: Oxford University Press, 1987, p.43



Overview of Sustainability Reporting

The Purpose of a Sustainability Report

Sustainability reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. Sustainability reporting is a broad term encompassed synonymous with others used to describe reporting on economic, environmental, and social impacts (e.g., triple bottom line, corporate responsibility reporting, etc.).

A sustainability report should provide a balanced and reasonable representation of the sustainability performance of a reporting organization - including both positive and negative contributions.

Sustainability reports based on the GRI Reporting Framework disclose outcomes and results that occurred within the reporting period in the context of the organization's commitments, strategy, and management approach. Reports can be used for the following purposes, among others:

- Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives
- Discerning how the organization influences and is influenced by expectations about sustainable developments and
- Comparing performance within an organization and between different organizations over time.

Orientation to the GRI Reporting Framework

All GRI Reporting Framework documents are developed using a process that seeks to ensure thorough dialogue between stakeholders from business, investor, community, labor, civil society, accounting, academia, and others. All Reporting Framework documents are subject to testing and continuous improvement.

The GRI Reporting Framework is intended to serve as a generally accepted framework for reporting on an organization's economic, environmental, and social performance. It is designed for use by organizations of any size, sector or location. It also takes account of practical considerations faced by a diverse range of organizations - from small enterprises to those with worldwide and geographically dispersed operations. The GRI Reporting Framework contains general and sector-specific content that has been agreed by a wide range of stakeholders around the world to be generally applicable for reporting an organization's sustainability performance.

The Sustainability Reporting Guidelines (the Guidelines) consist of Principles for defining report content and ensuring the quality of reported information. It also includes Standard Disclosures (a set of Performance Indicators and other disclosure items, as well as guidance on specific technical tasks in reporting).

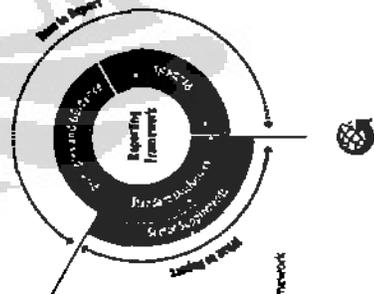


Figure 1: The GRI Reporting Framework



Version 3.0

Indicator Protocols exist for each of the Performance Indicators contained in the Guidelines. These Protocols provide definitions, calculation guidance, and other information to assist report preparers and to ensure consistency in the interpretation of the Performance Indicators. Some of the Guidelines should also use the Indicator Protocols.

Sector Supplements complement the Guidelines with interpretations and guidance on how to apply the Guidelines in a given sector, and include industry-specific Performance Indicators. Applicable Sector Supplements should be used in addition to the Guidelines rather than in place of the Guidelines.

Technical Protocols are created to provide guidance on issues in reporting, such as setting the report boundary. They are designed to be used in conjunction with the Guidelines and Sector Supplements and cover issues that face most organizations during the reporting process.

Orientation to the GRI Guidelines
The Sustainability Reporting Guidelines consists of Reporting Principles, Reporting Guidance, and Standard Disclosures (including Performance Indicators). These elements are considered to be of equal in weight and importance.

Part 1 - Reporting Principles and Guidance
Three main elements of the reporting process are described in Part 1. To help determine what to report on, this section covers the Reporting Principles of materiality, stakeholder involvement, sustainability context and completeness, along with a brief set of terms for each Principle. Application of these Principles with the Standard Disclosures determines the topics and indicators to be reported. This is followed by Principles of balance, comparability, accuracy, timeliness, reliability, and clarity, along with terms that can be used to help achieve the appropriate quality of the reported information. This section concludes with guidance for reporting organizations on how to define the range of material topics to be reported by the report (also called the "report boundary").

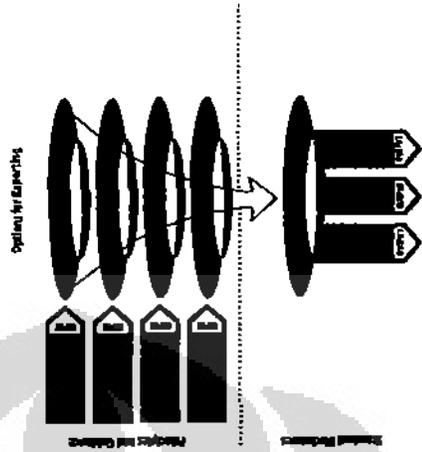


Figure 2: Overview of the GRI Guidelines



© 2005-2008 GRI

Part 3 – Standard Disclosures

Part 3 contains the Standard Disclosures that should be included in sustainability reports. The Guidelines identify information that is relevant and material to most organizations and of interest to most stakeholders for reporting the three types of Standard Disclosures:

- **Strategy and Profile:** Disclosures that set the overall context for understanding organizational performance such as its strategy, profile, and governance.
- **Management Approach:** Disclosures that cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area.
- **Performance:** Disclosures that elicit information on the economic, environmental, and social performance of the organization.

Applying the Guidelines

Getting Started

All organizations (whether public or non-profit) are encouraged to reason against the Guidelines whether they are beginning or expanding reporting. We recognize that their size, sector or location, reporting context, various forms, including web or print, stand alone or combined with annual or financial reports.

The first step is to determine report content. Guidance for this is provided in Part 1. Some organizations may choose to introduce reporting against the full GRI Reporting Framework from the outset, while others may want to start with the most visible and practical topics first and which reporting topics to add over time. All reporting organizations should describe the scope of their reporting and are encouraged to indicate their plans for expanding their reporting over time.

GRI Application Levels

Upon finalization of their report, preparers should declare the level to which they have applied the GRI Reporting Framework via the “GRI Application Level” System. The System aims to provide:

- Report readers with clarity about the extent to which the GRI Guidelines and other Reporting Framework elements have been applied in the preparation of a report.

- Report preparers with a vision or path for increasingly expanding application of the GRI Reporting Framework over time.

Declaring an Application Level leads to a clear communication about which elements of the GRI Reporting Framework have been applied in the preparation of a report. To meet the needs of many different, advanced reporters, and those somewhere in between, there are three levels in the System. They are titled G, A, and B. The reporting criteria found in each level reflect an increasing application of coverage of the GRI Reporting Framework. An organization can self-declare a “base” (1) at each level (G, A, B, A+) if they have utilized external assurance.¹

An organization self-declares a reporting level based on its own assessment of its report content against the criteria in the GRI Application Levels.

¹ See the assurance section under General Reporting Notes for more information on options for assurance.



In addition to the self-declaration, reporting organizations can choose one or both of the following options:

- **Human resources provide** either an opinion on the self-declaration.
 - **Require that the GRI direct the self-declaration.**
- For more information on Application Levels, and information published by the GRI Application Level Information Pack (available as an insert to this document, or found online at www.gri.org/reporting).

Request for Reaffirmation of UPR

Organizations that have used the Guidelines under other elements of the GRI Reporting Framework as the basis for and report are requested to notify the Global Reporting Initiative upon its release. While notifying GRI, organizations can choose any or all of the following options:

- Simply notify the GRI of the report and provide hard and/or soft copy
- Repeat their report in GRI online databases of reports
- Request GRI check their self-declared Application Level.

Maintaining Report Value

Sustainability reporting is a living process and tool, and does not begin or end with a printed or online publication. Reporting should fit into a broader process for setting organizational strategy, implementing action plans, and measuring outcomes. Reporting should exhibit a robust assessment of the organization's performance, and can support continuous improvement in performance over time. It also serves as a tool for engaging with stakeholders and securing useful input to organizational processes.

Part 1) Defining Report Content, Quality, and Boundary

This section provides Reporting Principles and Reporting Guidance regarding defining report content, reporting the quality of reported information, and setting the Report Boundary.

Reporting Guidance describes actions that can be taken, or options that the reporting organization can consider when making decisions on what to report on, and generally helps interpreters or govern the use of the GRI Reporting Framework. Guidance is provided for defining report content and setting report boundary.

Reporting Principles describe the outcomes a report should achieve and guide decisions throughout the reporting process, such as selecting which topics and indicators to report on and how to report on them. Each of the Principles consists of a definition, an explanation, and a set of tests for the reporting organization to assess its use of the Principles. The tests are intended to serve as tools for self-diagnosis, but not as specific disciplines to report against. Tests can, however, serve as a reference for explaining decisions about the application of the Principles.

Together, the Principles are intended to help achieve transparency – a value and a goal that underlies all aspects of sustainability reporting. The transparency can be defined as the complete disclosure of information on the topics and indicators required to reflect impacts and enable stakeholders to make decisions, and the process, procedures, and assumptions used to prepare those disclosures. The Principles themselves are organized into two groups:

- Principles for determining the scope and indication on which the organization should report and
- Principles for ensuring the quality and appropriateness of reported information.

The Principles have been grouped in this way to help clarify their role and function, but this does not impose a rigid restriction on their use. Each Principle can support a range of decisions, and may prove useful in considering questions beyond just defining report content or ensuring the quality of reported information.



1.1 Defining Report Content

In order to ensure a balanced and reasonable presentation of the organization's performance, a determination must be made about what content the report should cover. This determination should be made by considering both the organization's purpose and experience, and the reasonable expectations and interests of the organization's stakeholders, both as important reference points when deciding what to include in the report.

Reporting Guidelines for Defining Content

The following approach governs the use of the GRI Reporting Framework in preparing sustainability reports.

- Identify the topics and related indicators that are relevant, and therefore might be appropriate to report, by undergoing an iterative process using the Principles of materiality, stakeholder inclusiveness, sustainability context, and guidance on using the Report Boundary.
- When identifying topics, consider the relevance of all indicators aspects identified in the GRI Guidelines and typical Sector Supplements. Also consider other topics, if any, that are relevant to report.
- From the set of relevant topics and indicators identified, use the same filter for each Principle to assess which topics and indicators are material, and therefore should be reported.
- Use the Principles to prioritize selected topics and decide which will be emphasized.

Option 1 for Reporting

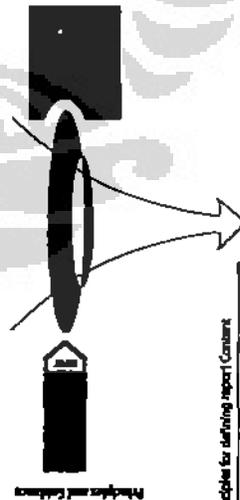


Figure 3: Principles for Defining Report Content

*GRI Organizational Profile Disclosures (1-4) apply to all reporting organizations.



Reporting Principles for Defining Content

Each of the Reporting Principles consists of a definition, an explanation, and a set of facts to guide the use of the Principles. The facts are intended to serve as tools for self-assessment, but not as specific checklist items to report against. The Principles should be used together with the guidance on defining content.

Materiality

Definition: The information in a report should cover topics and indicators that reflect the organization's significant economic, environmental, and social impacts or that would substantially influence the statements and decisions of stakeholders.

Explanation: Organizations are faced with a wide range of topics to which it could report. Relevant topics and indicators are those that may reasonably be considered important for affecting the organization's economic, environmental, and social impacts, or influencing the decisions of stakeholders, and, therefore, possibly merit inclusion in the report. Materiality is the threshold at which an issue or indicator becomes sufficiently important that it should be reported. Beyond this threshold, not all issues which a report should address have the relative priority of them material topics and indicators.

In financial reporting, materiality is commonly thought of as a threshold for including the economic decisions of those using an organization's financial statements. In other words, the concept of a threshold is also important in sustainability reporting, but it is concerned with a wider range of impacts and stakeholders. Materiality for sustainability reporting is not limited only to those sustainability topics that have a significant financial impact on the organization. Determining materiality for a sustainability report also includes considering economic, environmental, and social impacts that cross a threshold in affecting the ability to meet the needs of the present without compromising the needs of future generations. These material issues will then have a significant financial impact in the near-term or long-term on an organization. They will therefore also be relevant for stakeholders who focus strictly on the financial condition of an organization.

A combination of internal and external factors should be used to determine whether information is material, including a focus such as the organization's overall mission and competitive strategy, concerns expressed directly by stakeholders, broader social expectations,

and the organization's influence on a system (e.g., supply chain) and downstream (e.g., customer) entities. Assessments of materiality should also take into account the basic expectations expressed in the International Standards and agreements with which the organization is expected to comply.

The internal and external factors should be considered when evaluating the importance of information for reflecting significant economic, environmental, and social impacts, or stakeholder decision making. A range of established methodologies can be used to assess the significance of impacts. In general, significant impacts refer to those that are a subject of established concern for report communities, or that have been identified using established tools such as impact assessment methodologies or life cycle assessments. Impacts that are considered important enough to require a substantive management or engagement by the organization can likely be considered to be significant.

The report should emphasize information on performance regarding the most material topics. Other relevant topics can be included, but should be given less prominence in the report. The process by which the relative priority of topics was determined should be explained.

In addition to guiding the selection of topics to report, the Materiality Principle also applies to the use of Performance Indicators. When discussing performance data, there are



Figure 4: Defining Materiality

* World Commission on Environment and Development, Our Common Future, Oxford: Oxford University Press, 1987, p. 43.

* See the principle of stakeholder inclusion for a discussion of stakeholders.



- Internal Factor**
- In defining material topics, take into account internal factors, including:
 - Key organizational values, policies, strategies, and operational management systems and targets.
 - The interests/expectations of stakeholders specifically involved in the success of the organization (e.g., employees, shareholders, and suppliers).
 - Significant risks to the organization.
 - Critical factors for enabling organizational success.
 - The core competencies of the organization and the manner in which they can or could contribute to sustainable development.
- Prioritizing**
- The report prioritizes material topics and indicators.

varying degrees of comprehensiveness and detail that could be provided in a report. In some cases, GRI guidance exists on the level of detail generally considered appropriate for a specific audience. Overall, decisions on how to report data should be guided by the importance of the information for assessing the performance of the organization, and facilitating appropriate comparisons.

Reporting on material topics may involve disclosing information used by external stakeholders that differs from the information used internally for day-to-day management purposes. However, such information does not need to be in a report, where it can inform assessments of decision-making by stakeholders, or support engagement with stakeholders that can result in actions that would significantly influence performance or address key topics of stakeholder concern.

- There**
- External Factor**
- In defining material topics, take into account external factors, including:
 - Main sustainability interests/topics and indicators raised by stakeholders.
 - The main topics and future challenges for the sector reported by peers and competitors.
 - Relevant laws, regulations, international agreements, or voluntary arrangements with strategic significance to the organization and its stakeholders.
 - Reasonably credible sustainability impacts, risks, or opportunities (e.g., global warming, HIV/AIDS, poverty) identified through sound investigation by people with recognized expertise, or by expert bodies with recognized credentials in the field.



- STAKEHOLDER INCLUSIVENESS**
- Defining the reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests. Reasonable expectations are defined as entities or individuals that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Stakeholders can include those who are interested in the organization (e.g., employees, shareholders, suppliers) as well as those who are external to the organization (e.g., communities).

The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of a report, such as the topic, boundary, application of indicators, and assurance approach. However, not all of an organization's stakeholders will use the report. This presents challenges in balancing the specific interests/expectations of stakeholders who can reasonably be expected to use the report with broader responsibilities of accountability to all stakeholders.

For some decisions, such as the report scope or boundary of a report, the reasonable expectations and interests of a wide range of stakeholders will need to be considered. There may be, for example, stakeholders who are unable to articulate their views on a report and whose concerns are presumed by proxy. There may also be stakeholders who choose not to express views on reports because they rely on different means of communication and engagement. The reasonable expectations and interests of these stakeholders should still be a knowledgeable in decisions about the content of the report. However, other disclosures, such as the level of detail required to be useful to stakeholders, or expectations of different stakeholders about what is required to achieve clarity, may require greater emphasis on those who demonstrate a need to use the report. It is important to document the processes and approach taken in making these decisions.

Stakeholder engagement processes can serve as tools for understanding the reasonable expectations and interests of stakeholders. Organizations typically engage in different types of stakeholder engagement as part of their regular activities, which can provide useful input for decisions on reporting. These may include, for example, stakeholder engagement for the purpose of complying with internationally-agreed standards, or informing ongoing organizational/business processes. In addition, stakeholder engagement may also be implemented specifically to inform the report preparation process. Organizations can also use other means such as the media, the academic community, or collaborative activities with peers and stakeholders. These means can help the organization better understand stakeholder reasonable expectations and interests.

For a report to be accurate, the process of stakeholder engagement should be documented. When stakeholder engagement processes are used for reporting purposes, they should be based on systematic or generally-accepted approaches, methodologies, or principles.

The overall approach should be sufficiently effective to ensure that stakeholders' information needs are properly understood. The reporting organization should document its approach for defining which stakeholders it engaged with, how and when it engaged with them, and how engagement has influenced the report content and the organization's sustainability activities. These processes should be capable of identifying direct input from stakeholders as well as legitimately established societal expectations. An organization may encounter conflicting views or differing expectations among its stakeholders, and will need to be able to explain how it balanced these in reaching its reporting decisions.

Failure to identify and engage with stakeholders is likely to result in reports that are not suitable, and therefore not fully credible, to all stakeholders. In some cases, systematic stakeholder engagement enhances stakeholder receptivity and the usefulness of the report. Exercised receptivity is likely to result in ongoing learning within the organization and by external parties, as well as increased accountability to a range of stakeholders. Accountability strengthens trust between the reporting organization and its stakeholders. Trust, in turn, fortifies report credibility.



Topic	Sustainability Context
<p>51 The organization can describe the stakeholders to whom it considers itself accountable.</p>	<p>Definition: The report should present the organization's performance in the wider context of sustainability.</p>
<p>52 The report content draws upon the outcomes of stakeholder engagement processes used by the organization in its ongoing activities, such as required by the legal and transactional frameworks in which it operates.</p>	<p>Explanation: Information on performance should be placed in context. The underlying question of sustainability reporting (How an organization contributes or aims to contribute in the future, to the implementation or deterioration of economic, environmental and social conditions, developments, and trends in the local, regional, or global level. Reporting only on areas in which the organization has the highest performance (or the efficiency of the organization) will fail to respond to this underlying question. Reports should therefore seek to present performance in relation to broader concepts of sustainability. This will involve discussing the performance of the organization in the context of the limits and demands placed on environmental or social resources at the sectoral, local, regional, or global level. For example, this could mean that in addition to reporting on trends in eco-efficiency, an organization might also present its broader pollution loading in relation to the capacity of the regional ecosystem to absorb the pollution.</p>
<p>53 The stakeholder engagement process that inform decisions about the report are consistent with the scope and boundary of the report.</p>	<p>This concept is often most clearly articulated in the environmental arena in terms of global limits on resource use and pollution levels. However, it can also be relevant with respect to social and economic objectives, such as national or international socio-economic and sustainable development goals. For example, an organization could report on employee wages and social benefit levels in relation to median-to minimum and median income levels and the capacity of social safety nets to absorb those in poverty or those living close to the poverty line. Organizations operating in a diverse range of local, state, and sectoral will need to consider how to best frame their overall quantitative performance in the broader context of sustainability. This may require disaggregating between sectors or regions that drive global impacts such as climate change and those that have more regional or local impacts such as community development. Similarly, attention might need to be made between trends or patterns of impact across the range of operations versus constructing performance location by location.</p>



Topic	Completeness
<p>54 The organization presents its understanding of sustainable development and draws on objective and available information as well as a mix of sustainable development for the topics covered in the report.</p>	<p>Definition: Coverage of the material topics and indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.</p>
<p>55 The organization presents its performance with reference to broader sustainable development conditions and goals as reflected in recognized sectoral, local, regional, and/or global publications.</p>	<p>Explanation: Completeness primarily encompasses the dimensions of scope, boundary, and time. The context of completeness can also be used to refer to practices in information collection for example, ensuring that compiled data includes results from all sites within the report boundary and whether the presentation of information is reasonable and appropriate. These topics are related to report quality, and are addressed in greater detail under the Principles of Accuracy and Balance later in Part 1.</p>
<p>56 The organization presents its performance in a manner that attempts to communicate the magnitude of its impact and contribution in appropriate geographical contexts.</p>	<p>Scope refers to the range of sustainability topics covered in a report. The sum of the topics and indicators reported should be sufficient to reflect significant economic, environmental and social impacts. It should also enable stakeholders to assess the organization's performance. In determining whether the information in the report is sufficient, the organization should consider both the reality of stakeholder engagement process and broad-based societal expectations that may not have surfaced directly through stakeholder engagement processes.</p>
<p>57 The report describes how sustainability topics relate to long-term organizational trends, risks, and opportunities, including supply-chain topics.</p>	<p>'Boundary' refers to the range of entities (e.g., subsidiaries, joint ventures, sub-contractors, etc.) whose performance is represented by the report. In setting the boundary for its report, an organization must consider the range of entities over which it exercises control (often referred to as the 'organizational boundary') and over which it exercises influence (often called the 'operational boundary'). In assessing influence, the organization will need to consider its ability to influence certain upstream (e.g., in a supply chain) or downstream (e.g., products and services). The boundary may vary based on the specific aspect or type of information being reported.</p>
<p>58 The organization's own sustainability and business strategy provides the context in which to discuss performance. The relationship between sustainability and organizational strategy should be made clear, as should the context within which performance is reported.</p>	<p>'Time' refers to the need for the selected information to be complete for the time period specified by the report. As far as practicable, activities, events, and impacts should be presented for the reporting period in which they occur. This includes reporting on activities that produce minimal short-term impact, but which have</p>



1.2. Reporting Principles for Defining Quality

This section contains principles that guide choices on evaluating the quality of reported information, including its process presentation. Decisions related to the process of preparing information in a report should be consistent with these principles. All of these principles are fundamental for adequate transparency. The quality of information enables stakeholders to make sound and reasonable assessments of performance, and thus appropriate action.

Reporting Principles for Defining Quality

Balance
 Definition: The report should reflect positive and negative aspects of the organization's performance to enable a rounded assessment of overall performance.

Exhaustive
 Definition: The overall presentation of the report content should provide an unbiased picture of the reporting organization's performance. The report should avoid selective omission or presentation format that is reasonably likely to unduly or inappropriately influence a decision or judgment by the report reader. The report should include both favorable and unfavorable results as well as topics that can influence the decision of stakeholders in proportion to their materiality. Reports should clearly distinguish between actual presentation and the reporting organization's interpretation of information.

- Tests:**
- ☐ The report details both favorable and unfavorable results and topics.
 - ☐ The information in the report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.
 - ☐ The emphasis on the various topics in the report is proportional to their relative materiality.

a significant and reasonably foreseeable cumulative effect that may become unavoidable or inevitable in the longer term (e.g., bio-economic or peasant production). In making estimates of future impact (both positive and negative), the reported information should be based on well-reasoned estimates that reflect the likely size, nature, and scope of impacts. Although such estimates may be subject to uncertainty, they can provide useful information for decision-making as long as the basis for estimates is clearly disclosed and the limitations of the estimates are clearly acknowledged. Disclosing the nature and likelihood of such impacts, even if they may only materialize in the future, is consistent with the goal of providing a balanced and reasonable representation of the organization's economic, environmental, and social performance.

- Tests:**
- ☐ The report was developed taking into account the entire chain of entities upstream and downstream, and covered and prioritized all information that should reasonably be considered material on the basis of the principles of materiality, accountability, context, and stakeholder inclusiveness.
 - ☐ The report includes all entities that meet the criteria of being subject to control or significant influence of the reporting organization (unless otherwise decided).
 - ☐ The information in the report includes all significant actions or events in the reporting period, and reasonable estimates of significant future impacts of past events when those impacts are reasonably foreseeable and may become unavoidable or inevitable.
 - ☐ The report does not omit relevant information that would influence or inform stakeholder assessments or decisions, if that would reflect significant economic, environmental, and social impacts.

Comparability
 Definition: Issues and information should be selected, compiled, and reported consistently. Reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and could support analysis relative to other organizations.

Representative
 Definition: Comparability is necessary for evaluating performance. Stakeholders using the report should be able to compare information reported on economic, environmental, and social performance against the organization's past performance, its objectives, and to other organizations. Consistency in reporting allows internal and external parties to benchmark performance and assess progress against reporting objectives. Investment decisions, industry programs, and other activities. Comparisons between organizations require consistency in factors such as differences in organizational size, geographic footprint, and other considerations that may affect the relative performance of an organization. Where necessary, report preparers should consider providing context that will help report users understand the factors that may contribute to differences in performance between organizations.

Reliability
 Definition: Consistency with the methods used to collect data, with the layout of the report, and with explaining the methods and assumptions used to prepare information, all facilitates comparability over time. As the relative importance of topics to a given organization and its stakeholders change over time, the

content of reports will also evolve. However, within the confines of the principle of representativeness, organizations should aim for consistency in their reports over time. An organization should include total financial results, including data such as tons of waste as well as total tonnage of materials, to enable meaningful comparisons. When changes occur with the boundary, scope, length of the reporting period, or content (including the design, definitions, and use of any indicators in the report), reporting organizations should, whenever practicable, state current disclosures alongside historical data for vice versa. This ensures that information and comparisons are both reliable and meaningful over time. Where such requirements are not provided, the report should explain the reasons and implications for interpreting current disclosures.

Tests:

- ☐ The report and the information contained within it can be compared on a year-to-year basis.
- ☐ The organization's performance can be compared with appropriate benchmarks.
- ☐ Any significant variation between reporting periods in the boundary, scope, length of reporting period or information covered in the report can be identified and explained.

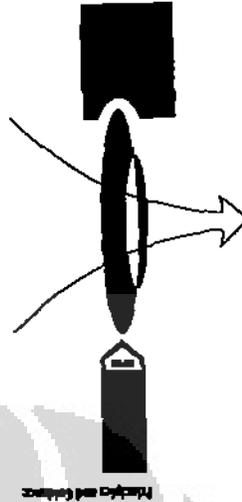


Figure 5: Principles for Ensuring Report Quality

- 2) Where they are published, the report utilizes generally accepted practices for compiling, measuring and presenting information, including the GRI Technical Protocol for indicators specified in the Guidelines.
- 3) The report uses GRI Scope Agreements, where available.

ACCURACY
 The report information should be sufficiently accurate and detailed for stakeholders to assess the reporting entity's actual performance.

Explanations responses to economic, environmental, and social issues and indicators can be expressed in many different ways, ranging from qualitative responses to detailed quantitative measurements. The characteristics that determine accuracy vary according to the nature of the indicators and the use of the information. For example, the accuracy of results and information is largely determined by the degree of care, detail and balance in presentation within the appropriate report boundary. The accuracy of quantitative information on the other hand, may depend on the specific methods used to gather, compile, and analyze data. The specific methods of accuracy that in practice will depend partly on the intended use of the information. Certain decisions will require higher levels of accuracy in reporting information than others.

Tests

- 2) The report indicates the data that has been measured.
- 3) The data measurement techniques used are for indicators that are sufficiently accurate and can be replicated with similar results.
- 4) The results of error for quantitative data is not sufficient to substantially influence the ability of stakeholders to reach appropriate and informed conclusions on performance.
- 5) The report indicates which data has been estimated and the underlying assumptions and techniques used to produce the estimates, or where this information can be found.
- 6) The qualitative statements in the report are valid on the basis of other reported information and other available evidence.



TRANSPARENCY
 Disclosure Reporting occurs on a regular schedule and information is available in time for stakeholders to make informed decisions.

Regularly The timeliness of information is clearly and by whether the timing of the disclosure is transparently available to all stakeholders. This includes their decision making. The timing of release refers to the regularity of reporting as well as its proximity to the actual events described in the report.

Although a consistent flow of information is desirable for many purposes, reporting requirements should match the regulatory, industry, and stakeholder requirements of each country, jurisdiction, and local requirements. It is a good practice to consider the frequency of reporting and the length of reporting periods. The frequency and length of reporting periods should be consistent with the nature of the information and the level of stakeholder interest. The reporting should be consistent with the requirements of the regulatory framework with the frequency of reporting that the information is used for.

Tests

- 2) Information in the report has been disclosed while it is relevant relative to the reporting period.
- 3) The collection and publication of key performance indicators is aligned with the materiality of the reporting entity.
- 4) The information in the report (including web-based reports) clearly indicates the time period to which it relates, when it will be updated, and when the last update was made.

CLARITY

Definitive information should be made available in a manner that is understandable and accessible to stakeholders using the report.

Explanations The report should present information in a way that is understandable, accessible, and usable by the target audience. This includes the use of plain language and clear terminology. A publisher should be able to find needed information without unnecessary effort. Information should be presented in a manner that is understandable to stakeholders who have a reasonable understanding of the organization and its sector. Clarity and consistency in the use of information are essential. The level of explanation of information varies across the life cycle of a report. It is not necessarily more or less detailed than stakeholder needs.

Tests

- 2) The report conveys the level of information required by stakeholders, but avoids excessive and unnecessary detail.
- 3) Stakeholders can find the specific information they want without unnecessary effort through tables of contents, topic lists, or other aids.
- 4) The report avoids technical terms, acronyms, jargon, or other content likely to be unfamiliar to stakeholders. This should include explanations (where necessary) in the relevant section of the report.
- 5) The data and information in the report is available to stakeholders, including in the web with particular accessibility needs (e.g., differing abilities, language, or technology).



RELIABILITY

Definitions information and practices used in the preparation of a report should be gathered, recorded, compiled, analyzed, and disclosed in a way that could be subject to examination and that establishes the quality and reliability of the information.

Exploratory Stakeholders should have confidence that a report could be checked to establish the veracity of its contents and the access to which it has appropriately applied Reporting Principles. The information and data included in a report should be supported by internal controls or documentation that could be reviewed by individuals other than those who prepared the report. Disclosures about performance that are not substantiated by evidence should not appear in a sustainability report unless they represent material information, and the report provides unambiguous explanation of any uncertainties associated with the information. The decision-making processes underlying a report should be documented in a manner that allows the basis of key decisions such as processes for determining the report content and boundary of stakeholder engagement to be reviewed. In designing information systems, reporting organizations should anticipate that the systems could be used as part of an external assurance process.

Tests:

- 1. The scope and extent of external assurance is identified.
- 2. The original source of the information in the report can be identified by the organization.
- 3. Reliable evidence to support assumptions or complex calculations can be identified by the organization.
- 4. Representation is available from the original data or information owners, allowing for its accuracy within acceptable margin of error.

1.3 Reporting Guidance for Boundary Setting⁴

In parallel with defining the content of a report, an organization must determine which entities (e.g., subsidiaries and joint ventures) performing a role will be represented by the report. The Sustainability Report Boundary should include the entities over which the reporting organization exercises control or significant influence both in and through its relationship with various stakeholders (e.g., supply chain and downstream (e.g., distribution and customers).

For the purpose of setting boundaries, the following decisions should apply:

- 1. Control the power to govern the financial and operating policies of an enterprise so as to obtain benefits from its activities.
- 2. Significant influence (the power to participate in the financial and operating policy decisions of the entity but not the power to control those policies).

The guidance below on setting the Report Boundary pertains to the report as a whole as well as setting the boundary for Individual Performance Indicators.

Not all entities within the Report Boundary must be reported on in the same manner. The approach to reporting on an entity will depend on a combination of the reporting organization's degree of influence over the entity and whether the disclosure relates to operational performance, management performance, or narrative/descriptive information.

The Report Boundary guidance is based on the recognition that different relationships involve differing degrees of access to information and the ability to affect outcomes. For example, operational information such as emissions data can be reliably compiled from entities under the control of an organization, but may not be available for a joint venture or a supplier. The Report Boundary guidance below sets minimum expectations for the inclusion of entities upstream and downstream when reporting on indicators and their parent disclosures. However, an organization may determine that it is necessary to extend the boundary for an indicator to include entities upstream or downstream.

⁴ The guidance on Report Boundary has been derived from the Boundary Protocol. Future Updates to the Guidelines will incorporate any further factors or guidance developed from input from the Reporting Boundary Protocol.
⁵ Further discussion of these terms can be found in the Boundary Protocol.



Determining the significance of an entity when collecting information or considering the extension of a boundary depends on the scale of its sustainability impact. Entities with significant impacts typically generate the greatest risk/opportunity for an organization and its stakeholders, and therefore are the entities for which the organization is most likely to be perceived as being accountable or responsible.

Reporting Guidance for Boundary Setting

- 1. A sustainability report should include in its boundary all entities that generate significant sustainability impacts (actual and potential) and/or activities over which the reporting organization exercises control or significant influence with regard to financial and operating policies and practices.
- 2. These entities can be included using other measures of operational performance, indicators of management performance, or narrative descriptions.
- 3. At a minimum, the reporting organization should include the following entities in its report using these approaches:
 - 1. Entities over which the organization exercises control should be covered by indicators of Operational Performance; and
 - 2. Entities over which the organization exercises significant influence should be covered by Disclosures on Management Approach.

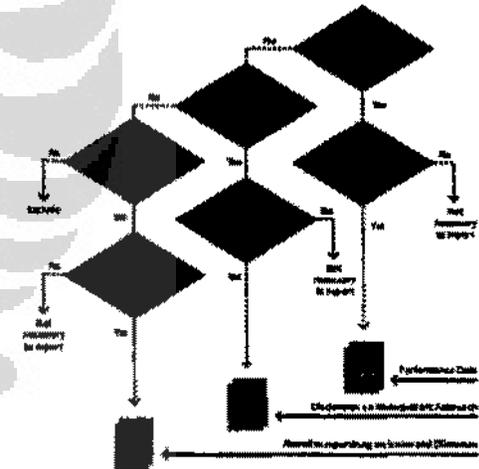


Figure 6: Decision Tree for Boundary Setting



Part 2: Standard Disclosures

This section specifies the base content that should appear in a sustainability report, subject to the guidance on interpretability provided in Part 1 of the Guidelines.

- There are three different types of disclosures available in this section.
 - Gateway and Profile Disclosures** that set the overall context for understanding corporate social performance such as the strategy, profile, and governance.
 - Management Approach Disclosures** that cover how an organisation addresses a given set of topics in order to provide context for understanding performance in a specific area.
 - Performance Indicators** that set the measurable information on the economic, environmental, and social performance of the organisation.

Reporting organisations are encouraged to follow this structure in compiling their reports. However, some elements may be changed.

- The boundaries for narrative disclosures should include entities over which the organisation does not exercise control/significant influence, but which are associated with key challenges for the organisation because they present significant risks.
- The report should cover all entities within its report boundary. In the past this has meant the direct or indirect wholly owned or controlled entities, but this is changing as more organisations are reporting on the basis of efficiency as a key metric. A decision does not automatically change the field of a Disclosure in this case.

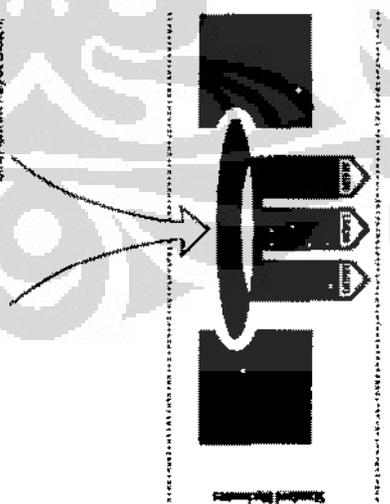


Figure 2: Overview of GRI Standards (disclosures)



Profile

This section provides a high-level, strategic overview of an organisation's relationship to sustainability in order to provide context for disclosures and more detailed reporting against other sections of the Guidelines. It may draw on information provided in other parts of the report, but this section is intended to provide insight on an organisation's current and planned performance in the context of the report. The strategy and related goals should be the focus of the report, and a consistent theme throughout 1.1 and 1.2.

- 1.1 Statement from the senior leadership (e.g., CEO, Chair, or equivalent) regarding the organisation's commitment to sustainability in the organisation and its strategy. The statement should present the overall vision and strategy for the short term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to addressing the challenges associated with economic, environmental, and social performance. The statement should include:
 - Strategic priorities and key risks for the short/medium-term with regard to sustainability, including impact of the organisation's agreed standards and how they relate to long-term organisational strategy and success.
 - Business model (e.g., remuneration) or policies affecting the organisation and influencing sustainability practices.
 - Key events, achievements, and failures during the reporting period.
 - How the performance with respect to targets is affected by the organisation's risks (challenges and opportunities) for the next year and goals for the coming 3-5 years, and
 - Other items pertaining to the organisation's strategic approach.

1.2 Description of key impacts, risks, and opportunities

The reporting organisation should provide the context for key impacts, risks, and opportunities. Section 1.2 should focus on the significant impacts on the organisation and its stakeholders, including impacts as defined by national laws and relevant international agreed standards. This should also take account of the range of reasonable scenarios and measures of the organisation's risk horizon. This section should include:

- A description of the significant impact the organisation has on sustainability and stakeholders (risks and opportunities). This includes the effect on stakeholders' rights as defined by national laws and the expectations of stakeholders agreed at national and sector levels.
- An evaluation of the approach to identifying these challenges and opportunities.
- Key opportunities about progress to addressing these risks and related performance in the reporting period. This includes an assessment of actions for under-performance or over-performance.
- A description of the risks presented by climate to address performance and/or relevant changes.
- Section 1.2 should focus on the impact of sustainability on risks, and opportunities on the long-term prospects and financial performance of the organisation. The approach to materiality (specifically on information relevant to financial stakeholders or that could be relevant to the future).
- A description of the risks (impacts of risks and opportunities) for the organisation arising from sustainability issues.
- Details of any external entity (such as a client or supplier) that is relevant to the organisation's strategy, competitive position, remuneration, and of provided opportunities to address these risks.



5. Management Approach and Performance Indicators

The section on sustainability performance indicators is organized by economic, environmental, and social categories. Social indicators are further categorized by Labor, Human Rights, Society, and Product Responsibility. Each category includes a discussion on Management Approach, Management Approach and a corresponding set of core and additional performance indicators.

Core indicators have been developed through GRI, IRI, and other practices, which are intended to identify primary, measurable indicators and a standard to be material for most organizations. An example of a standard report on Core Indicators is the *Global Reporting Indicators*. Additional indicators represent emerging practice or emerging topics that may be material for some organizations, but are not material to others. When that number of similar organizations exists, the indicators should be included in Core Indicators. See *Guidance on Defining Report Content for Further Details*.

The Discussion on Management Approach provides a brief overview of the organization's management approach to the report's defined and related performance categories. The organization can structure its discussion on Management Approach to cover the full range of approaches to a given category or group of indicators on the *Agenda for Action*. However, the Discussion should address all of the Approaches included with each category regardless of the format in which the report is published. The Discussion should also address the materiality of the report's defined and related performance categories and provide an overview of the organization's approach to the report's defined and related performance categories. The Discussion should also address the materiality of the report's defined and related performance categories.

4.3.1.1. Management Approach and Performance Indicators

The following discussion items refer to general sustainability approaches conducted by the organization over the course of the reporting period. These approaches are not limited to individual management approaches for the purposes of preparing a sustainability report.

- 4.3.1.1. List of stakeholder groups engaged by the organization.
- Examples of stakeholder groups are:
 - Government;
 - Civil society;
 - Customers;
 - Shareholders and providers of capital;
 - Suppliers; and
 - Employees, other workers, and their unions.

4.3.1.2. How the organization's evaluation of stakeholder interests with relevant groups.

4.3.1.3. How the organization's approach to defining stakeholder groups, and for determining the group's weight to engage and how to engage.

4.3.1.4. Approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

4.3.1.5. Key topics and concerns that have been raised through stakeholder engagement and how the organization has responded to those key topics and concerns, including through its reporting.

4.4. Mechanisms for Stakeholders and Employees to Provide Recommendations or Input to the Highest Governance Body

Includes reference to processes regarding:

- The use of stakeholder feedback to inform the highest governance body.
- The use of stakeholder feedback to inform the highest governance body.
- The use of stakeholder feedback to inform the highest governance body.

4.4.1. Process for evaluating the highest governance body's own performance, including with respect to economic, environmental, and social performance.

4.4.2. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.4.3. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.4.4. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.4.5. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.4.6. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.5. Mechanisms for Stakeholders and Employees to Provide Recommendations or Input to the Highest Governance Body

Includes reference to processes regarding:

- The use of stakeholder feedback to inform the highest governance body.
- The use of stakeholder feedback to inform the highest governance body.
- The use of stakeholder feedback to inform the highest governance body.

4.5.1. Process for evaluating the highest governance body's own performance, including with respect to economic, environmental, and social performance.

4.5.2. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.5.3. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.5.4. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.5.5. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

4.5.6. How the organization's approach to stakeholder engagement, including with respect to economic, environmental, and social performance.

- In reporting on the Performance Indicators, the following guidance on data compilation applies:
 - Reporting on the data information should be presented for the current reporting period (e.g., one year) and at least two previous periods, as well as future targets, where they have been established for the short- and medium-term.
 - Use of Proxies: Organizations should use the Proxies that accompany the Indicators when reporting on the Indicators. The IASB gives basic guidance on interpreting and compiling information.
 - Presentation of Data: In some cases, ratios or normalized data are useful and appropriate formats for data presentation. Ratios or normalized data are used, where data should also be provided.
 - Data Aggregation: Reporting organizations should determine the appropriate level of aggregation of information. See additional guidance in the General Reporting Notes section of the Guidelines.
 - Materiality: Reported data should be presented using generally accepted international financial (e.g., IAS, IFRS, GAAP) and calculated using standard conversion factors. Where specific international conversion rates (e.g., GHG equivalents), these are typically specified in the Indicator Proxies.

- Economic**

The economic dimension of sustainability concerns the organization's impact on the economic conditions of its stakeholders and on economic systems at local, regional, and global levels. The Economic Indicators illustrate:

 - Flow of capital among different stakeholders and
 - Main economic impact of the organization throughout society.

Financial performance is fundamental to understanding an organization and its own sustainability. However, this information is normally already reported in financial accounts. What is often reported less, and is frequently ignored by users of sustainability reports, is the organization's contribution to the sustainability of a larger economic system.

Disclosure on Management Approach

Provide a concise disclosure on the Management Approach (as outlined below) with reference to the following Economic Aspects:

 - Economic Performance
 - Market Presence and
 - Indirect Economic Impacts.

GOALS AND PROXIES

Organization-wide goals regarding performance relevant to the Economic Aspects.

Use organization-specific indicators (as needed). In addition to the performance indicators to demonstrate the results of performance against goals:

POLICY

Issue organization-wide policy (or policies) that defines the organization's overall commitment relating to the Economic Aspects listed above, or state where this can be found in the public domain (e.g., web site).

ADDITIONAL QUALITATIVE INFORMATION

Additional relevant information required to understand organizational performance, such as:

 - Key successes and shortcomings;
 - Major organizational risks and opportunities;

- Major changes in the reporting period to systems or structures to improve performance and
- Key strategies for implementing policies or achieving performance.

Economic Performance Indicators	
ASPECT ECONOMIC PERFORMANCE	
103	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, dividends and other community investments, retained earnings, and payments to capital providers and governments.
104	Financial implications and other risks and opportunities for the organization's activities due to climate change.
105	Coverage of the organization's defined benefit plan obligations.
106	Significant financial assistance received from government.
ASPECT MARKET PRESENCE	
107	Range of ratios of (standardized) level weight compared to local minimum weight at significant locations of operation.
108	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation.
109	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.
ASPECT INDIRECT ECONOMIC IMPACTS	
110	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, financial, or pro-bono engagement.
111	Understanding and describing significant indirect economic impacts, including the extent of impacts.



Sustainability Reporting Guidelines

- ASPECT: PRODUCTS AND SERVICES**
ISS1 Initiatives to mitigate environmental impacts of products and services, and means of product migration.
- ISS2** Percentage of products sold and their packaging material that are obtained by recycling.
- ASPECT: COMPLIANCE**
ISS3 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.
- ASPECT: TRANSPORT**
ISS4 Significant environmental impact of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
- ASPECT: WASTE**
ISS5 Total environmental pollution expenditures and increases by type.

Social Performance Indicators
 The social dimensions of sustainability concerns the impacts an organization has on the social systems within which it operates.

The GRI Social Performance Indicators identify the human rights, diversity, and community engagement.

NG

Sustainability Reporting Guidelines

- ASPECT: LABOR PRACTICES AND DECENT WORK**
ISS6 The specific issues under the category of Labor Practices are listed in the table below. The indicators are based on international recognized universal standards including:
 - United Nations Universal Declaration of Human Rights and its Protocols
 - United Nations Convention International Labour Organization on Civil and Political Rights
 - United Nations Convention International Labour Organization on Economic, Social, and Cultural Rights
 - ILO Declaration on Fundamental Principles and Rights at Work of 1998 on particular the eight core conventions of the ILO; and
 - The Maastricht Declaration and Programme of Action.
- ISS7** The Labor Practices Indicators also draw upon the non-financial disclosure addressing the social responsibilities of business enterprises the ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy, and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.
- DISCUSSION ON MANAGEMENT APPROACH**
 Provide a concise disclosure on the following Management Approach Items with reference to the Labor Aspects listed below. The ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy on particular the eight core conventions of the ILO and the Organization for Economic Co-operation and Development Guidelines for Multinational Enterprises, should be the primary reference points.
 - Employment
 - Labor/Management Relations
 - Occupational Health and Safety
 - Training and Education, and
 - Diversity and Equal Opportunity.

NG

- ASPECT: ENVIRONMENTAL INDICATORS**
ISS8 Organization-wide goals regarding performance related to the Labor Aspects, indicating their linkage to the internal sustainability-related objectives and goals.
- ISS9** Organization-specific indicators (as needed) in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.
- POLICY**
ISS10 Organization-wide policy for provided (or defined) the organization's overall commitment related to the Labor Aspects, or area where this can be found in the public domain (e.g., web link). Also reference their linkage to the International Standards indicated above.
- ISS11** OPERATIONAL RESPONSIBILITY
 The most senior position with operational responsibility for Labor Aspects to explain how operational responsibility is shared in the sector level for these Aspects. The criteria from Disclosure 41, which focuses on structure at the governance level.
- ISS12** THE AUDIT APPROACH
 Procedures related to testing and rating processes in relation to the Labor Aspects.
- ISS13** THE AUDIT FINDINGS
 Procedures related to monitoring and corrective and preventive actions including those related to the supply chain.
- ISS14** CERTIFICATION FOR LABOR-RELATED PERFORMANCE OR COMPLIANCE
 List of certification for labor-related performance or compliance systems or other approaches to auditing/verifying the reporting organization or its supply chain.
- ISS15** ADDITIONAL INFORMATION
 Additional relevant information required to understand operational performance, such as:
 - Key risks and their mitigation;
 - Major operational risks and opportunities;
 - Major changes in the reporting period to systems or structure to improve performance; and
 - Key strategies and procedures for implementing policies or achieving goals.



Labour Practices and Employee Work Performance Indicators

- 131** Staff turnover by employment type, employment contract, and region.
- 132** Total number and mix of employees turnover by age group, gender, and region.
- 133** Benefits provided to full-time employees that are not provided to temporary or part-time employees by major operations.

APPROPRIATE EMPLOYEE RELATIONS

- 134** Percentage of employees covered by collective bargaining agreements.
- 135** Absence rate by periods regarding operational changes including whether it is specified in collective agreements.

APPROPRIATE OPERATIONAL HEALTH AND SAFETY

- 136** Percentage of total employees experienced in formal first management-level health and safety consultation that highlights and solve on occupational health and safety programs.
- 137** Rates of injury, occupational disease, lost days, and absenteeism, and number of work related fatalities by region.
- 138** Focus on training, counseling, prevention and risk control programs in place to assist workers members that families or community members regarding safety concerns.
- 139** Health and safety topics covered in formal agreements with trade unions.

APPROPRIATE TRAINING AND DEVELOPMENT

- 140** Average hours of training per year per employee by employee category.
- 141** Programs for staff management and training to ensure that support the increased employability of employees and assist them in managing career change.
- 142** Percentage of employees receiving regular performance and career development review.



Human Rights

Human Rights Reporting Policy requires organizations to report on the extent to which human rights are consistently identified and applied to business operations. Additionally, the policies cover employee and supplier human rights, including but not limited to, non-discrimination, freedom of association, child labor, indigenous rights, and forced and compulsory labor.

Generally recognized human rights are defined by the following Conventions and Declarations:

- United Nations Universal Declaration of Human Rights and its Protocols
- United Nations Convention on International Labour Conventions on Child and Forced Labour
- United Nations Convention on International Convention on Economic, Social, and Cultural Rights
- ILO Declaration on Fundamental Principles and Rights at Work, which sets out the eight core conventions of the ILO
- The Human Declaration and Requirements of Article

Declaration on Management Approach

Provide a specific declaration on the following Management Approach with reference to the Human Rights Aspect of the ILO. The ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy in particular the eight core conventions of the ILO which consists of Conventions 100, 111, 97, 98, 118, 182 and 102, and the Declaration on Governmental Cooperation and Development Guidelines for Multinational Enterprises should be the primary reference points.

- Employment and Protection Migrant
- Non-Discrimination
- Freedom of Association and Collective Bargaining
- Application of Child Labor
- Prevention of Forced and Compulsory Labor
- Complaints and Grievance Procedure
- Security Practices and
- Indigenous Rights

Conventions 100 and 111, which relate to the elimination of discrimination in employment, and Convention 182 and the Declaration on the Worst Form of Child Labor and Convention 97 and 102 pertain to the protection of migrant and compulsory labor.



GOALS AND PERFORMANCE

Organization-wide goal regarding performance relative to the Human Rights Aspect, including goal linkage to the financial declaration and standards. Goal above the organization-specific disclosure will be used in addition to the GRI Performance Indicator to demonstrate the results of performance against goal.

POLICY

Brief organization-wide policy for policies that define the organization's overall commitment to the Human Rights Aspect (including policies which may be reasonably considered likely to affect the dignity of employees in this regard, such as the right to privacy, or those where the risk to the public is high, such as food safety). Also reference those policies to the human rights declaration and performance indicators above.

INTERNAL REPORTING MECHANISM

The most senior position with operational responsibility for Human Rights aspects at a business operational responsibility is included at the senior level for these aspects. This refers to the Human Rights, which human resources at the operational level.

TRAINING AND AWARENESS

Procedures related to training and raising awareness in relation to the Human Rights Aspect.

MONITORING AND MEASUREMENT

Procedures related to measuring and corrective and preventive actions, including those related to the supply chain. List of certification for human rights-related performance or certification programs, or other approaches to verifying the reporting organization's supply chain.

APPROPRIATE, CONTEXTUAL, OPERATIONAL GOALS

Approved external performance results to understand organizational performance, such as:

- Key success and human rights
- Major organizational risks and opportunities
- Major changes in the reporting period to systems or structures to improve performance and
- Key strategies and procedures for implementing policies or achieving goals.

Conventions 100 and 111, which relate to the elimination of discrimination in employment, and Convention 182 and the Declaration on the Worst Form of Child Labor and Convention 97 and 102 pertain to the protection of migrant and compulsory labor.



Human Rights Performance Indicators	Society
ASPECT INVESTMENT AND PROCUREMENT PRACTICES	
181 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Society Performance Indicators focus attention on the broader organizational level on the communities in which they operate, and disclosing how the risks that may arise from interactions with other social institutions are managed and mitigated, in particular, information sought on the risks associated with bribery and corruption, undue influence in public policy-making, and monopoly practices.
182 Percentage of significant suppliers and contractors that have undergone screening on human rights and anti-bribery.	Disclosures on Management Approach
183 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Provide a concise disclosure on the following Management Approach items with reference to the Society Aspect:
ASPECT: NEW DISCLOSURE	Community;
184 Total number of incidents of discrimination and retort taken.	Corruption;
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	Public Policy;
185 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk and actions taken to support these rights.	Anti-Competitive Behavior and Compliance.
ASPECT: CHILD LABOR	GOALS AND RESPONSIBILITIES
186 Operations identified as having significant risk for incidents of child labor and measures taken to contribute to the elimination of child labor.	Organization-wide goal regarding performance relevant to the Aspect indicated above.
ASPECT: FORCED AND COMPULSORY LABOR	Use organization-specific indicators as needed in addition to the GRI Performance Indicators to demonstrate the results of performance against goals.
187 Operations identified as having significant risk for incidents of forced or compulsory labor and measures to contribute to the elimination of forced or compulsory labor.	POLICY
ASPECT: SECURITY PRACTICES	High operational-wide policy (or policies) that define the organization's core commitment relating to the Society Aspect or topic which this can be found in the public domain (e.g., web link).
188 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	ORGANIZATIONAL RESPONSIBILITY
ASPECT: INDIGENOUS RIGHTS	The most senior position with operational responsibility for Society Aspects or explain how operational responsibility is divided at the senior level for these Aspects. This differs from Disclosure 4.1, which focuses on structures at the governance level.
189 Total number of incidents of violations involving rights of indigenous people and actions taken.	TRAINING AND AWARENESS
	Procedures related to training and raising awareness in relation to the Society Aspect.



ASPECT: MONITORING AND FOLLOW-UP	Society Performance Indicators
Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.	ASPECT: COMMUNITY
List of organizations for performance or certification systems, or other approaches to auditing/verifying the reporting organization or its supply chain.	191 Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including emerging, operating, and exiting.
ASPECT: CONTRACTUAL RELATIONS	192 Percentage and total number of business units analyzed for risks related to corruption.
Additional relevant information required to understand organizational performance, such as:	193 Percentage of employees trained in organization's anti-corruption policies and procedures.
Key success and shortfalls:	194 Actions taken in response to incidents of corruption.
Major organizational risks and opportunities:	ASPECT: PUBLIC POLICY
Major change in the reporting period to systems or structures to improve performance and:	195 Public policy positions and participation in public policy development and lobbying.
Key strategies and procedures for implementing policies or achieving goals.	196 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.
	ASPECT: ANTI-CORRUPTIVE BEHAVIOR
	197 Total number of legal actions for and competitive behaviors, anti-trust, and monopoly practices and their outcomes.
	ASPECT: COMPLIANCE
	198 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.



ASPECT	DESCRIPTION	MEASUREMENT
PRODUCT RESPONSIBILITY PERFORMANCE INDICATORS	ASPECT: CUSTOMER HEALTH AND SAFETY	P01 Life cycle stages in which health and safety aspects of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.
		P02 Total number of incidents of non-compliance with regulatory and voluntary codes concerning health and safety impacts of products and services during their life cycle by type of customer.
		P03 Type of product and service categories required by regulators, and percentage of significant products and services subject to such information requirements.
ASPECT: PRODUCT AND SERVICE LABELING	ASPECT: PRODUCT AND SERVICE LABELING	P04 Total number of incidents of non-compliance with regulatory and voluntary codes concerning product and service information and labeling, by type of customer.
		P05 Product range to customer satisfaction, including results of surveys measuring customer satisfaction.
		P06 Property for sub-licenses to third parties, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
ASPECT: CUSTOMER PRIVACY	ASPECT: CUSTOMER PRIVACY	P07 Total number of incidents of non-compliance with regulatory and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of customer.
		P08 Total number of administrative complaints regarding breaches of customer privacy and losses of customer data.
		P09 Monetary value of significant third-party compliance with relevant regulations concerning the provision and use of products and services.



ASPECT	DESCRIPTION	MEASUREMENT
PRODUCT RESPONSIBILITY	<p>MANAGEMENT AND POLICY</p> <p>Approach related to marketing and advertising, and preventive actions, including those related to the supply chain.</p> <p>Use of communications for product responsibility, related performance or certification systems, or other approaches to assisting with the reporting obligations of its supply chain.</p> <p>A BENCHMARKING APPROACH</p> <p>Additional related information required to understand organizational performance, such as:</p> <ul style="list-style-type: none"> Key success and shortcomings. Major organizational risks and opportunities. Major changes in the reporting period in systems or responses to improve performance and Key success and shortcomings for benchmarking purposes of following goals. 	<p>ASPECT: PRODUCT RESPONSIBILITY</p> <p>Product Responsibility Indicators address the areas of the supply chain, products and services that directly affect customers, namely, health and safety, information and labeling, marketing, and privacy.</p> <p>These aspects are divided (overall through disclosure on related indicators and the extent to which these procedures are not complied with).</p> <p>Disclosure on Management Approach</p> <p>Provide a description of the following Management Approach from which with issues on the Product Responsibility Aspect:</p> <ul style="list-style-type: none"> Customer Health and Safety; Product and Service Labeling; Marketing Communications; Customer Privacy and Compliance. <p>RISKS AND OPPORTUNITIES</p> <p>Organization was past reporting performance related to the Product Responsibility Aspect.</p> <p>Use organization specific indicators (as defined) in addition to the GRI 123 metrics relevant to determine if the results of performance against goal is</p> <p>POLICY</p> <p>Has the organization policy (or policies) that define the approach to the Product Responsibility Aspect, or explain how the Product Responsibility Aspect is defined at the sector level for Product Responsibility Aspect. This differs from Sustainable 4.1, which focuses on recovery at the corporate level.</p> <p>TRAINING AND AWARENESS</p> <p>Procedures related to training and raising awareness in relation to the Product Responsibility Aspect.</p>



General Reporting Notes

Data gathering
PERFORMANCE MEASUREMENT
The process of defining report content will result in a set of goals and indicators on which the organization should report. However, practical challenges such as the availability of information, privacy or other legal concerns, the reliability of available information, and other factors, may result in a legitimate decision not to disclose certain information. Where material information is omitted, the report should clearly indicate why and the reason why.

DATA GATHERING AND DISCLOSURE
Reporting organizations will need to determine the level of effort that is required to gather information. The results, including the effort required, against the added responsibility of information reported on a digital platform, be it a country or global, organization or individual can result in the loss of a significant amount of information, which can also be a significant barrier to reporting. Reporting organizations should also consider the impact of the information on the organization's ability to provide information to other stakeholders. Reporting organizations may need to provide more detailed information than is required by the reporting framework.

REPORTING FRAMEWORK AND TRANSPARENCY
A sustainability report refers to a specific, standardized disclosure that provides a reliable and balanced presentation of performance over a fixed time period. Sustainability should be able to provide users with the report information from a single location, such as a CSR website. Other publications should not be included in the information source for a CSR report but should be included in the information source for a CSR report. The information should be directly accessible in the report, not just available via a separate website page. There is no minimum length for a report using the GRI framework as long as the organization has properly applied the Guidelines and framework documents that it has chosen to use.

REPORTING IMPROVEMENT

When preparing a new report, an organization may identify areas where information has not changed from the prior report (e.g., a policy that has not been amended). The organization may choose to only update the policy and indicators that have changed and to repeat the other indicators that have not changed for comparison. An organization may choose to repeat the policy information on public disclosure for the change and to update the performance indicators. The flexibility to take such an approach will depend on the nature of the organization's change of reporting content. For example, an organization may choose to update its policy and indicators that have changed and to repeat the other indicators that have not changed for comparison. An organization may choose to repeat the policy information on public disclosure for the change and to update the performance indicators. The flexibility to take such an approach will depend on the nature of the organization's change of reporting content.

ASSESSMENT

Organizations use a variety of approaches to assess the credibility of their reports. Organizations may use a third-party assurance provider, including internal and external assurance providers. Organizations may use a third-party assurance provider, including internal and external assurance providers. Organizations may use a third-party assurance provider, including internal and external assurance providers.

A variety of approaches are commonly used by report providers to improve external credibility, including the use of professional assurance providers. However, regardless of the specific approach, it should be conducted by competent independent individuals or groups or individuals that follow professional standards for assurance, or they may involve approaches that follow systematic documentation and evidence-based processes but which are not governed by a specific standard.

GRI uses the term external assurance to refer to a third-party assurance provider that provides assurance on the quality of the report and the information contained within it. This includes, but is not limited to, consideration of underlying processes for gathering the information. This is different from external assurance, which is a third-party assurance provider that provides assurance on the quality of the information on public disclosure, such as the underlying performance indicators or compliance requirements.

Overall, the key quality for external assurance of reports using the GRI Reporting Framework is that it is provided by a provider that is independent of the organization and is not subject to any influence from the organization. The organization may choose to only update the policy and indicators that have changed and to repeat the other indicators that have not changed for comparison. An organization may choose to repeat the policy information on public disclosure for the change and to update the performance indicators. The flexibility to take such an approach will depend on the nature of the organization's change of reporting content.

As provided in Profile Requirement 3.13, organizations should disclose information on their approach to external assurance.
Overall, the key quality for external assurance of reports using the GRI Reporting Framework is that it is provided by a provider that is independent of the organization and is not subject to any influence from the organization. The organization may choose to only update the policy and indicators that have changed and to repeat the other indicators that have not changed for comparison. An organization may choose to repeat the policy information on public disclosure for the change and to update the performance indicators. The flexibility to take such an approach will depend on the nature of the organization's change of reporting content.



Stakeholder
Stakeholders are defined broadly as those groups or individuals (a) that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services; or (b) whose interests can reasonably be expected to affect the ability of the organization to successfully implement its strategies and activities to objectives.

Stakeholder Disclosure
The disclosed items to include and information to reporting the materials to meet organizations and of interest to most stakeholders. These are captured in some type of financial disclosures.

Strategy and Policy Disclosure
The overall content for reporting and for understanding organizational performance, such as its strategy, goals, governance, and management approach.

Disclosure on Management Approach
Disclosures on management approach, such as an organization's approach to a given set of topics in order to provide context for understanding performance in a specific area.

Performance Indicators
Information on the economic, environmental, and social performance of the organization.

Sustainability Report
Sustainability reporting is the practice of measuring, identifying, and being accountable for organizational performance while working towards the goal of sustainable development. A sustainability report provides a balanced and reasonable assessment of the sustainability performance of the reporting organization, including both positive and negative contributions.

Indicator Process
An indicator process provides definitions, completion guidelines, and other information to assist report preparers and to ensure consistency in the interpretation of the Performance Indicators. An indicator process consists for each of the Performance Indicators contained in the Guidelines.

Global Reporting Framework
The GRI Reporting Framework is intended to provide a generally accepted framework for reporting on an organization's economic, environmental, and social performance. The Framework consists of the Sustainability Reporting Guidelines, the Indicator Process, Technical Protocol, and the Sector Supplement.

Independent Board Member
A director who is independent of the company and its subsidiaries, and who is not a member of the board of directors, and who is not a member of the board of directors of any other company that could create a conflict of interest. Organizations using the Guidelines should use the definition used for independent.

United Way Corporation
United Way Corporation is a global nonprofit organization that provides social services and social development programs in over 100 countries. It is a member of the United Way Network, which is a global network of member organizations. A given company may have several United Way chapters.

United Way Agency
The general type of information that is required by specific indicators can vary (e.g., energy use, global environmental).

Performance Indicators
Quantitative or qualitative indicators about each of a company's activities, such as the organization that is comparable and of which the company is a part.

Public Disclosure
The numerical information reported in Part 2 of the Guidelines that is used to calculate the organization's sustainability performance (e.g., 2.3.3.1).

Reporting Targets
Targets that describe the outcomes a report should achieve and that guide decisions made throughout the reporting process, such as which indicators to report on, and how to report on them.

Sector Supplement
Sector Supplements complement the Guidelines with indicators and practices to help the Guidelines meet a given sector's and business-specific performance metrics. Applicable Sector Supplement should be used in addition to the Guidelines rather than in place of the Guidelines.

Glossary of Terms

Additional Indicators
Additional indicators are those indicators identified in the GRI Guidelines that require reporting in order to address issues that may be relevant to some organizations but not generally for a majority.

Boundary
The boundary for a sustainability report refers to the range of entities whose performance is covered in the organization's sustainability report.

Company Index
A GRI company index is a table or matrix that lists all of the companies and others responsible to the Guidelines can be found by number in U.S. Reporting Organizations can also add references to organizational-specific GRI Guidelines Indicators. The Company Index provides a matrix with a check-over view of what has been reported and increases ease of report use. A Company Index is especially important if some of the Guidelines appear in other reports, such as the financial report or previous sustainability reports.

Core Indicator
Core indicators are those indicators identified in the GRI Guidelines to be at least reported by all stakeholders and intended to be material to most stakeholders on the basis of the GRI Reporting Principles.

Discretionary
The term Discretionary is used to refer to the subject of a performance claim that extends from the acquisition of a product to the use of a good or service by an end user. Discretionary refers to the organizations that are the subject of the claim, but not the goods and services provided by that organization, or, more generally, play a role in a later step in the production chain than the product itself.

Global Reporting Indicator
GRI refers to reporting on economic, environmental, and social performance by all organizations in a sector and comparable as they report. GRI boundaries refer to the reporting entity, including reporting and third party capacity, and the use of the GRI Sustainability Reporting Framework. All reporting framework components are developed using a global, multi-stakeholder consensus building approach.

Stakeholder
Stakeholders are defined broadly as those groups or individuals (a) that can reasonably be expected to be significantly affected by the organization's activities, products, and/or services; or (b) whose interests can reasonably be expected to affect the ability of the organization to successfully implement its strategies and activities to objectives.

Stakeholder Disclosure
The disclosed items to include and information to reporting the materials to meet organizations and of interest to most stakeholders. These are captured in some type of financial disclosures.

Strategy and Policy Disclosure
The overall content for reporting and for understanding organizational performance, such as its strategy, goals, governance, and management approach.

Disclosure on Management Approach
Disclosures on management approach, such as an organization's approach to a given set of topics in order to provide context for understanding performance in a specific area.

Performance Indicators
Information on the economic, environmental, and social performance of the organization.

Sustainability Report
Sustainability reporting is the practice of measuring, identifying, and being accountable for organizational performance while working towards the goal of sustainable development. A sustainability report provides a balanced and reasonable assessment of the sustainability performance of the reporting organization, including both positive and negative contributions.

Indicator Process
An indicator process provides definitions, completion guidelines, and other information to assist report preparers and to ensure consistency in the interpretation of the Performance Indicators. An indicator process consists for each of the Performance Indicators contained in the Guidelines.

G3 Guidelines Acknowledgements: A Global Effort

The following organizations provided funds or in-kind contributions for the G3 development process:

G3 Consortiums:



G3 and ILO support:

The United Kingdom Department for Environment, Food and Rural Affairs (DEFRA) and the International Labour Office (ILO) have also contributed to the G3 Guidelines Development.

G3 Online supported by:



G3 printed by:



G3 Guidelines and Protocols Content Development:

Volunteers from business, non-governmental organizations, labor, accounting, investment, academic, and others came together and worked in a spirit of the G3 Guidelines and Protocols. The following G3 stakeholder advisory working groups were convened between January and November 2005, and each define and affirm their part of the content of the G3 Guidelines.

Indicators Working Group (IWG) Members

The Indicators Working Group was responsible for reviewing the indicator list of a whole, ensuring quality and consistency of the indicators' design and defining priorities with the G3 Guidelines.

- Mr. Ted Anderson, Union Network International (UNI)
- Mr. David Bates, Forum for the Future
- Mr. William E. Buckman, William Buckman Consulting
- Ms. Julie Davis, In-Private, Inc./PricewaterhouseCoopers
- Mr. Mark Edwards, Goldman Sachs International
- Ms. Stephanie Gornitzky, PricewaterhouseCoopers Consulting University
- Mr. Robert Langford, The Economist Intelligence Unit
- Ms. Catherine Lippman, PwC
- Ms. Stephanie Miller, Mutual Investment Research Services (MIRS)
- Ms. Anne Nagel, Sony Corporation
- Mr. Ben Nansen, Aiken Inc.
- Mr. Michael P. O'Neil, World Wide Fund for Animals
- Mr. Uli Reck, Deloitte Corporation
- Mr. George Snygg, PricewaterhouseCoopers
- Mr. Filippo Tagliari, Amnesty International
- Ms. Divyana Chugh, PwC, Ernst & Young

The IWG worked with Multinational Advisory Groups that were responsible for reviewing indicators and creating technical protocols that underpin their role of expertise.

Society Advisory Group Members

- Mr. Arno Baumling, Wöhrer
- Mr. Sebastian Joffe, Center For Social Justice (CSJ)
- Mr. Craig Lambert, Investor in Sustainability Research Center (ISRC)
- Mr. Keith Miller, IMA
- Mr. North Robinson, Center for Performance, Research and Action (CPRA)
- Ms. Gwladys Torres, Invest and Ethics
- Mr. Peter Welfinger, Transparency International

Human Rights Advisory Group Members

- Mr. Marco de Gregorio, Americas Committee on Human Rights (ACHR)
- Mr. Barbara Harris, Dignity in Risk
- Mr. Jorge Ibarra, Global The Center for Human Rights and Environment (GCHRE)
- Mr. J. J. Peralta, Speaking for the Center on Corporate Responsibility
- Mr. Susan Tynes, Justice Sustainability Centre Inc.
- Mr. Steve Charters, Ethos
- Mr. Sam Ouma, African Human Rights Commission
- Mr. Adam Edwards, ABB Ltd.
- Mr. Marlies van Marrewijk, Amnesty International

Environment (Biodiversity and Habitat) Advisory Group

- Mr. Jon Wynne, Birds Group P/C
- Mr. Jon Dutton, The Nature Conservancy
- Ms. Annabelle Goff, Forest & Nature International
- Ms. Nancy Kemp-Bassford, Ernst & Young Netherlands/Royal HVOVA
- Ms. Pih Anus, City West Water
- Mr. Alan Ross, IAGLR
- Mr. Fernando Toledo, Colvite

Environment (Pollution) Advisory Group Members

- Mr. Tony D. Cairns, Coalition for Environmental Responsibility & Economy (CERE)
- Mr. Mark Chapman, Toyota Motor Corporation
- Mr. David Gilling, Bayer, Publicis Institute of Creative Public Advertising (PICA)
- Mr. Yegorov Roman, Green, Global Ambassadors
- Mr. David Strong, Intel Corporation
- Ms. Sophie Vignoli, The Center for University of Paris
- Mr. Eric Ponté, International Brotherhood of Workers
- Mr. Lucien Turk, G&P, Inc.

Labor Advisory Group Members

- Mr. Marco de Gregorio, Americas Committee on Human Rights (ACHR)
- Mr. Stephen Eric, Summer Job Research Center
- Mr. Yoon Sukwan, Sustainability Institute & Consulting
- Mr. Scott Adams, Caprice
- Ms. Deborah Evans, Uppity Institute of Quality Assessment (IQIA)
- Mr. Pierre Mazzoni, Enrich de France (EDF)
- Mr. Dan Meyerstein, Veritas

Economic Advisory Group Members

- Ms. Christine French, Institute for Environmental Management and Economics (IEME)
- Mr. Martin Turner, Novartis International AG
- Ms. Helen Campbell, former Accountability
- Mr. Eric Grant, PwC/LLP
- Ms. Martina Japp, AMJ Consulting
- Ms. Michelle Smith, Reform and Team
- Mr. Lee Acres, Business for Social Responsibility
- Mr. Robert Vetter, HOF/Budizin, HOF/Budizin

Reporting as a Process Working Group (RPWG) Members

The Reporting as a Process Working Group was tasked with updating and further developing our reporting principles and responsibilities in the context of applying the G3 Guidelines.

- Ms. Amy Anderson, Starbucks Coffee
- Mr. Patrick Biville, World Resources Institute (WRI)
- Mr. Neil Boyce, IAP
- Dr. Jane Briscoe, Bayer AG
- Ms. Robert Hill, Coalition for Environmental Responsibility & Economy (CERE)
- Mr. Christian Miller, Business for Social Responsibility
- Dr. Aquil Chohan, Association for Sustainable Trade News (ASTN)



- Mr. Andy Russell, Sustainability Ltd.
 - Mr. Brian McKee, Commissioners, Energy & Powerwatchers Division of Canada
 - Mr. Kari Lerner, Mediant Philanth
 - Mr. Steve Lippman, William Innes
 - Mr. Les Ferris, Bona Vista House Company
 - Mr. Owen Peck, Windsor, Penumbra University Canada Ltd. Toronto
 - Mr. Alan Lewis, Lachlan Consulting, Inc.
 - Mr. Corrie van der Lugt, UNEP Division of Technology, Industry and Enterprise (DTID)
 - Mr. Robert Walker, The Global French Company
 - Mr. Ian Whitcomb, Maxwell House/Landore Research
 - Mr. Alan Weiss, Alan Weiss & Associates
 - Although not a member of the group, Jennifer Macgregor, CEO, The Netherlands provided ongoing advice on several matters.
- Public comments**
- 276 submissions were received in response to its call for comments on the 19th G3 Guidelines between January and March 2008. These comments significantly shaped the final G3 Guidelines.
- GRI Governance Bodies**
- For all information on governance bodies, including members and roles, see www.gri.org.
- Technical Members Committee** The group of 71 consists of 18 representing the overall quality and coherence of the GRI Reporting Framework by providing high-level technical advice and expertise. Their key function in the G3 process was to recommend direction on the overall framework, receive key issues that emerged specifically around G3-related concerns, ensure they were captured, and provide advice on how to address them. The members provided recommendations to the Board on whether to approve the G3 Guidelines for release. The members selected a majority without vote.
- Stakeholder Council** The group of 49 from the formal stakeholder policy forum within the GRI governance process. The Council advised the Board on policy and strategy issues and helped set the overall path for the



- Legal Liability**
- This document, designed to inform a sustainability report that has been developed through a unique multi-stakeholder consulting process involving representatives from reporting organizations and research institutions, used from its creation, is the property of the GRI Board of Directors. It encourages use of the GRI Sustainability Reporting Guidelines (GRI Guidelines) by all organizations, the preparers and publishers of reports to aid fully or partially on the GRI Guidelines is the full responsibility of those producing them. Neither the GRI Board of Directors nor GRI is liable for any consequences or damages resulting directly or indirectly from the use of the GRI Guidelines in the preparation or reporting of the set of reports based on the GRI Guidelines.
- Request for Modification of Use**
- Organizations that have used the Guidelines under other names or the GRI Reporting Framework as the basis for their reports are requested to notify the Global Reporting Initiative upon its release, while existing GRI organizations can choose any or all of the following options:
- Request modification of the report and provide hard copies for GRI
 - Request that reports in GRI online database of reports
 - Request GRI check their self-declared Application Level
- Copyright and Trademark Notice**
- This document is copyright protected by GRI. The reproduction and distribution of this document for information policy use is permitted in full compliance with the terms of the Global Reporting Initiative (GRI) Reporting Framework. However, neither this document nor any content from it may be reproduced, stored, transmitted, or otherwise disseminated in any form or by any means (electronic, mechanical, photocopying, recording, or otherwise) for any other purpose without prior written permission from GRI.
- Global Reporting Initiative, the Global Reporting Initiative logo, Sustainability Reporting Guidelines, and GRI are trademarks of the Global Reporting Initiative.



Global Reporting Initiative
 PO Box 10039
 1801 G Street NW
 The Netherlands
 Tel: +31 (0) 20 531 0600
 Fax: +31 (0) 20 531 0031

© 2008-2009 Global Reporting Initiative.
 All rights reserved.



GRU Application Levels

Brief overview

To indicate that a report is GRU-based, report makers should declare the level to which they have applied the GRU Reporting Framework at the Application Level System.

To meet the needs of Engineers, advanced reporters, and those concerned in business, there are three levels in the system. They are titled C, B, and A. The reporting criteria at each level reflect a number of the areas of application or coverage of the GRU Reporting Framework. A "star" is available at each level (i.e., C, B, or A) if special features are defined for the reports.

How the system works

A report maker self-declares a Level based on his own assessment of his report content against the criteria in the GRU Application Levels (see overview).

In addition to the self-declaration, reporting organizations can choose one or both of the following options:

- Have a third party offer an opinion on the self-declaration
- Require that the GRU check the self-declaration.

Matrix of the Levels

The Levels are to provide:

- Report maker with a measure of the extent to which the GRU Guidelines and other reporting Framework elements have been applied in the preparation of a report.
- Report makers with a vision or path for progressively expanding the application of the GRU Reporting Framework over time.

Declaring an Application Level clearly communicates which elements of the GRU Reporting Framework have been applied in the preparation of a report.

Incentive for Engineers: The Levels provide a starting point for the GRU Report makers and also indicates the importance and value of an incremental approach to reports (the "steps" expand over time).

Recognizing advanced reporters: providing criteria have developed sophisticated reporting systems based on the GRU Framework. Not include assurance and are looking to compliance in the conduct of a quick and easy-to-understand way.

Application Level Criteria

Reports intended to qualify for level C, B, or A must contain each of the criteria that are presented in the columns for the relevant level.

Report Application Level	C	B	A
System Change	<ul style="list-style-type: none"> System GRU GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13
System Change	<ul style="list-style-type: none"> System GRU GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13
System Change	<ul style="list-style-type: none"> System GRU GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13 	<ul style="list-style-type: none"> Reported against the GRU Reporting Framework GRU-13-13-13 GRU-13-13-13

Declaring an Application Level

A GRU Application Level should be included in the report to state which level is being declared, and who has made the assessment. For a report to be recognized as GRU-based, self-declarations of a level is required. Report makers may exercise their option to seek confirmation from a third party or the GRU Secretariat on the accuracy of their self-declaration.

Report makers need to declare the Application Level and sign-off on their reports or printed reports. Legible locations include: the top header for

- The header that cover or third back cover of a printed report
- For Web-based reports, the introductory page, or index page

- With checkbox on page's end permission for the report (see Profile Characteristics A1 - A1.1) or
- With the GRU Content Index One Profile Characteristic A1.1.1.

GRU will only recognize reports on its Website as GRU-based if they contain an Application Level (and self-declared, at minimum, a self-declared level. A third party or GRU check of the self-declaration is not required for being on the Website. Any use of the specific terminology "GRU Guideline Application Level" must be based on the criteria for GRU Application Levels specified above.



2003		C	C+	B	B+	A	A+
GRI Discord				<input checked="" type="checkbox"/>			
Not Not Outbid				<input checked="" type="checkbox"/>			
SR Change							

For example, this means that a report maker has declared the B level, that they checked the declaration, and the GRI checked the declaration.

SR
Discord
Not

Requesting an Application Level Check

Report makers have the option to contact GRI and request an Application Level Check. Requestors should be advised that the GRI will not check the report's content, but will check the report's declaration and the report's declaration. Once there is agreement on the Application Level, GRI will provide a report card corresponding to the Level, for use in visible or printed reports.

Please note the following about GRI Application Level checks:

- GRI checks for the presence or absence of the criteria in the report that corresponds to the report maker's self-declared Application Level. GRI will provide an overview of its findings to the report maker.

The GRI Application Level Check will not represent GRI's view on the value or quality of the report and its content. It is simply a statement about the extent to which the GRI Reporting Framework was utilized.

The "B" level (C+, B+, B) can only be declared if a report's assurance has been applied for the report. A GRI Application Level Check is not required to estimate assurance and does not result in the "B" or "B+" status.

If GRI is requested to check a C+, B+, or A+ report it will check for the presence of a declaration from the assurance provider.

The GRI Application Level Check is performed for a fee. This fee is waived for GRI Organizational Stakeholders.

Application Levels and assurance

The Application Levels of C+, B+, and A+ can be declared if a report maker has declared the B level for purposes of meeting the requirements of the GRI Reporting Framework. Report makers should only declare a "B" level if they have declared the B level and the GRI checked the declaration.

- Report makers can only declare a B level if they have declared the B level and the GRI checked the declaration.
- Report makers can only declare a B level if they have declared the B level and the GRI checked the declaration.
- Report makers can only declare a B level if they have declared the B level and the GRI checked the declaration.

If GRI is requested to check a "B" level report, it will check for the presence of a declaration from the assurance provider, but it will not conduct reviews to determine whether external assurance has met the GRI Reporting Framework.

The Application Level is intended to demonstrate a pathway for increasingly expanding assurance to reporting using the GRI Reporting Framework. They will in no way be used as a substitute for or a replacement of external assurance.

2003 Guidelines transition

Report makers registered with the 2003 Guidelines will want to declare the assurance level to transition to the 2005 Guidelines. For this reason, GRI will continue to recognize reports based on the 2003 Guidelines for up to the full reporting cycle from the report maker's first full reporting cycle from the 2003 Guidelines (see the 2005 Guidelines for more information).

To declare a B level report based on the 2003 Guidelines, one of the following reporting levels can be declared. GRI can be requested to check an organization's self-declaration.

2003 "B" assurance" criteria

- Report on sections 1 to 3 of Part C.
- Include a GRI content index as specified in Section 4 of Part C.
- Respond to each core indicator in Section 3 of Part C by either (a) reporting on the indicator of the indicator or (b) reporting on the indicator of the indicator.
- Ensure that the report's content with the indicator in Part 3 of the Guidelines.
- Include the following information if provided by the report maker: This report has been prepared in accordance with the 2003 GRI Guidelines. It represents a balanced and reasonable presentation of the Organization's economic, environmental, and social performance.

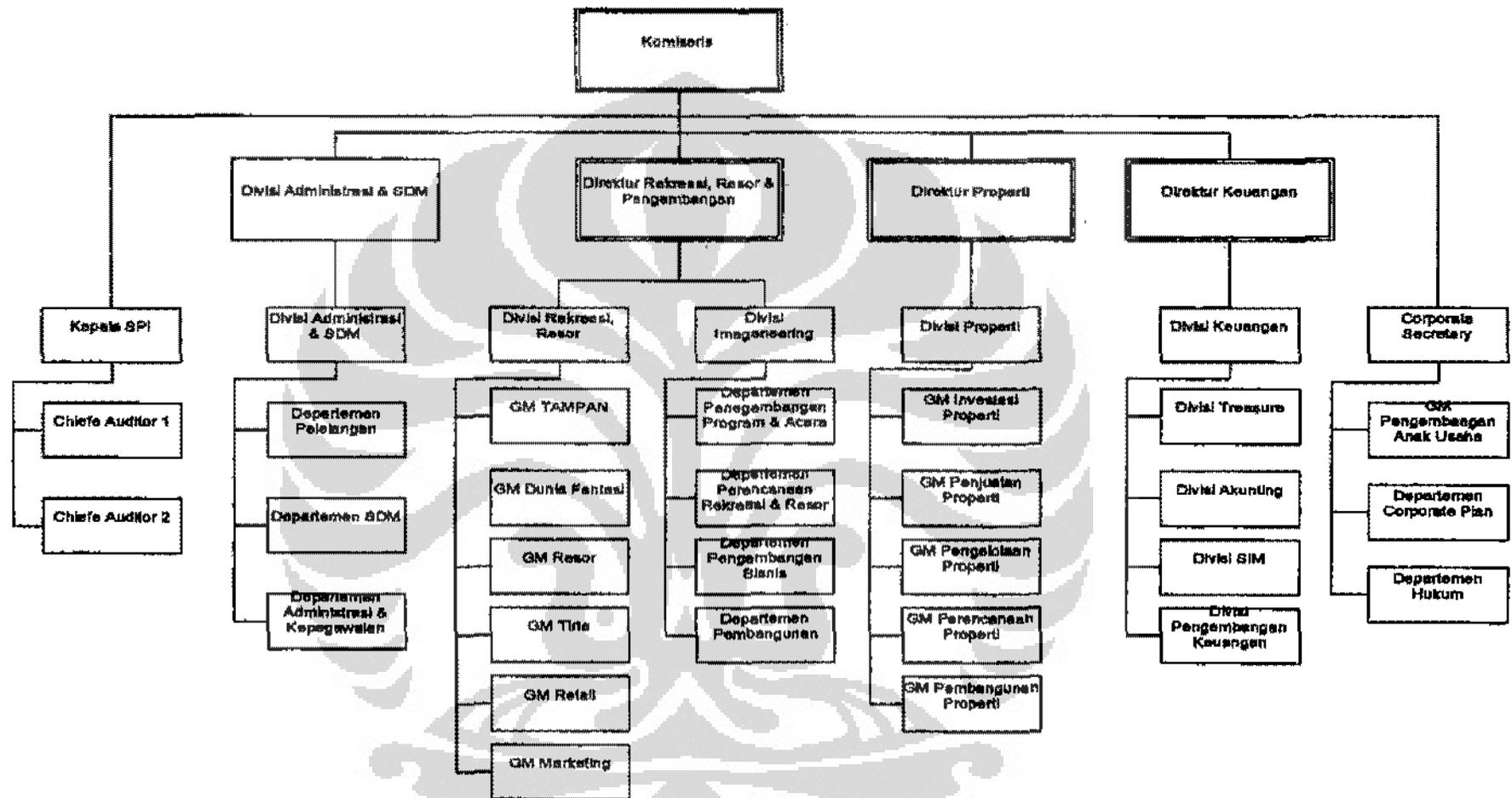
2003 "B" assurance" criteria

The report maker should include a statement in the report that indicates it was prepared with reference to the 2003 Guidelines. The same level of assurance can be requested with any of the following assurance providers:

- based on:
- using:
- following:
- informed by:
- guided by: and
- referring to:



Struktur Organisasi Perusahaan



Sumber: PT Pembangunan Jaya Ancol Tbk.