

Appendix 6. GRI-index (Global Reporting Initiative)

The GRI-index is part of the annual report 2017, English version, as published in print and on www.fres.nl



G4-indicator ¹	Remarks	Referral to part in the report	Partly/ Entirely	
<div style="display: flex; justify-content: space-around; font-weight: bold; color: green;"> General standard disclosures For in Accordance-Core Not externally assured </div>				
Strategy and Analysis				
G4-1	Statement from the most senior decision maker of the organization about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	Overall vision and strategy particularly with regard to managing the significant economic, environmental and social impacts that the organization causes and contributes to, or the impacts that can be linked to its activities as a result of relationships with others.	Focus shift; Report from the Supervisory Board Chapter I	Entirely
G4-2	Description of key impacts, risks, and opportunities.	The organization's key impacts on sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization.	Chapter I Chapter III	Entirely
Organizational Profile				
G4-3	Name of the organization.		Cover – front & back; Colophon	Entirely
G4-4	Primary brands, products, and services.	Indicate how these activities relate to the mission and strategy goals of the organization.	Chapter 1 – Outline of FRES	Entirely
G4-5	Location of the organization's headquarters.		Cover – back; Colophon	Entirely
G4-6	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.		Chapter 1 – Outline of FRES; Chapter II	Entirely
G4-7	Nature of ownership and legal form.	Report details and current status of not-for-profit registration.	Chapter I	Entirely
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Target audience and affected stakeholders.	Chapter 1 – Chapter II	Entirely
G4-9	Scale of the organization.	Total number of employees and volunteers, total number of operations, net sales or net revenues (for public sector organizations).	Chapter II; Chapter III – FRES NL; Chapter III – FRES corporate Chapter IV - Financial report; Appendix 4	Entirely

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G4-10	Total workforce.	Number of employees and volunteers and by employment contract and gender, number of permanent employees by employment type and gender, workforce by employees and supervised workers and by gender, workforce by region and gender, is a substantial portion of the work performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors, any significant variations in employment numbers (such as seasonal variations).	Chapter II; Chapter III – FRES NL; Chapter III – Governance; Appendix 4	Entirely
G4-11	Percentage of employees covered by collective bargaining agreements.	For FRES NL: 100%; FRESCO's: majority		Partly
G4-12	Organization's supply chain.	Report describes the organization's supply chain	Chapter II	Partly
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership or supply chain.	Including changes in location, of, or changes in, operations, including facility openings, closings, and expansions, in the share capital structure and other capital formation, maintenance, and alteration operations.	Chapter II	Entirely
G4-14	Whether and how the precautionary approach or principle is addressed by the organization.	The precautionary principle refers to the approach taken to address environmental impacts. See UN 1992 Rio Declaration – principle 15.		Not available
G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Date of adoption, countries or operations where applied, stakeholders involved, differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.	Chapter I (FRES endorses the UN Sustainable Development Goals)	Partly
G4-16	Memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization is involved.	Holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, and views membership as strategic.	Chapter III (Partos, ARE)	Entirely

Identified Material Aspects and boundaries

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

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G4-28	Reporting period.	The Annual Report 2016 covers the period 1 January 2016 – 31 December 2016.		Entirely
G4-29	Date of most recent previous report.	Annual Report 2015.		Entirely
G4-30	Reporting cycle.	Yearly, per calendar year.		Entirely
G4-31	Contact point for questions regarding the report or its contents.		Colophon	Entirely
G4-32	The 'in accordance' core option and GRI Content Index.	Accordinging GRI G4 Guidelines.	Appendix 6	Entirely
G4-33	Policy and current practice with regard to seeking external assurance for the report.	PwC is our auditor for the report. From a cost point of view FRES choses not to seek GRI external.		Not available
Governance				
G4-34	Governance structure of the organization.		Chapter III – Governance	Entirely
G4-35	Process for delegating authority from the highest governance body to senior executives and other employees.	Describe process. Reflection of governance body on management and organisation.	Report Supervisory Board Chapter I Chapter III - Governance	Partly
G4-36	Positions with responsibility appointed for economic, environmental and social topics.	To whom do they report.	Chapter I	Partly
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics.	Stakeholder meetings, twice a year; Topics raised relating to program effectiveness.	Chapter III – Governance; Chapter III – Stakeholder management	Partly
G4-38	Composition of the highest governance body and its committees by executive or non-executive, independence, gender, tenure, other significant positions and commitments, membership of underrepresented groups.	Specify role, responsibly director FRES	Chapter I – Outline of the organisation Chapter III – Governance; Appendix 4	Partly
G4-39	Role of the Chair of the highest governance bodies.	Division of powers between the highest governance bodies and executives.	Chapter II – outline of the organisation Chapter III – Governance	Entirely
G4-40	Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members (lengths of tenure).	Diversity, independence, expertise and experience, stakeholders' involvement.	Appendix 4	Partly
G4-41	Processes for the highest governance body to ensure that conflicts of interest are avoided and managed.	FRES endorses the Wijffels Code.	Chapter III – Governance; Appendix 5	Entirely

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G4-42	Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.		Chapter III – Governance; Chapter III – Financial supervision; Appendix 3; Appendix 4	Entirely
G4-43	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	Describes the highest governance body's and senior executives' willingness and capability to understand, discuss, and effectively respond to economic, environmental and social impact	Chapter I – FRES Chapter II - Governance	Partly
G4-44	Evaluation of the highest governance body's (supervisory board, board FRES) performance with respect to governance of economic, environmental and social topics and Report actions taken in response to evaluation.	Describe process for evaluation and outcome; procedures for overseeing the organisation adherence of compliance with nationally and internationally agreed standards and principals.	Chapter I – FRES Chapter III - Governance Appendix 4	Partly
G4-45	Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities.	Procedures for overseeing program/policy effectiveness.	Chapter III – Governance; Appendix 3; Appendix 4	Entirely
G4-46	Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.		Chapter III – Risk Management	Entirely
G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	At least twice a year.	Chapter III – Governance	Entirely
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	FRES Board.	Chapter II – outline of the organisation Chapter III – Governance; Appendix 4	Entirely
G4-49	Process for communicating critical concerns to the highest governance body.	Employees address the board members directly.		Entirely
G4-51	Remuneration policies for the highest governance body and senior executives.	Members of the Supervisory Board and members of the FRES board receive no remuneration for services. Senior executive salaries are included in the financial accounts.	Chapter III – Governance; Appendix 4	Partly

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G4-53	How stakeholders' views are sought and taken into account regarding remuneration.			Not available
Ethics and Integrity				
G4-56	The organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	FRES endorses the Wijffels Code.	Chapter III – Governance; Appendix 5	Partly
Generic	Disclosure on management approach			
G4-DMA	Report evaluation of management approach to its actual material economic, environmental, social impacts; Monitoring, evaluation and lessons learned.	Mechanisms for and results of evaluating the effectiveness of management approach; Program monitoring, evaluating including measuring program effectiveness and impact resulting in changes to programs	Chapter I Each donor funded project is evaluated and monitored every two years (mid-term evaluation and final evaluation performed by FRES, a monitoring review is performed by the donor). The recommendations from the reports are taken into account.	Partly Partly
Specific standard disclosures			Not externally assured	
Economic				
G4-EC1	Direct economic value generated and distributed on an accrual basis.	Net income, employee wages, payments to government (by country), community investments,	Chapter I – Impact of rural electrification Chapter II	Partly
G4-EC4	Total monetary value of financial assistance received from governments.	Financial assistance by local governments: Tax reliefs, subsidies, other financial incentives, awards, and investment grants.	Chapter I – Impact of rural electrification by FRES	Entirely
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage.			Not available
G4-EC6	Proportion of senior management hired from local community.		Chapter II	Partly
G4-EC8	Significant indirect economic impacts, including the extent of impacts.		Chapter III – Impact of rural electrification by FRES	Entirely
G4-EC9	Proportion of spending on local suppliers.	Percentage of the procurement budget.		To complete
Environmental				

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G4-EN2	Percentage of materials used that are recycled input materials.	For primary processes FRES uses no recycled input materials. FRES reinstalls materials.		Entirely
G4-EN8	Total water withdrawal by source.	FRES does not use a significant amount of water. Water is only used for clearing solar panels.		Entirely
G4-EN9	Water sources significantly affected by withdrawal of water.	FRES does not use a significant amount of water.		Entirely
G4-EN10	Percentage and total volume of water recycled and reused.	FRES does not use recycled water.		Entirely
G4-EN15	Direct greenhouse gas (GHG) emissions.	Direct emissions of CO ₂ are calculated. We use diesel for less than 5% of our power generation.		Partly
G4-EN16	Indirect greenhouse gas (GHG) emissions.	Indirect emissions are not registered.		Partly
G4-EN17	Other indirect greenhouse gas (GHG) emissions.	Other indirect emissions are not registered.		Partly
G4-EN18	Greenhouse gas (GHG) emissions intensity.	Emissions are not registered.		Partly
G4-EN19	Reduction of greenhouse Gas emissions.	More than 95% of our electricity production is with solar. Reduction of emissions is not yet calculated.		To complete
G4-EN27	Extend of impact mitigation of environmental impacts of products and services.	Report the extent to which environmental impacts of activities have been mitigated during reporting period (quantify).		Not available
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category.	Irrelevant for the primary processes of FRES.		Entirely
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Zero		Entirely
G4-EN31	Total environmental protection expenditures and investments by type.			Not available
G4-EN32	Suppliers using environmental criteria.		Chapter I - Strategy	Partly
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	No grievances were registered.		Entirely
Social Labour Practices and Decent Work				
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region.		Chapter II; Chapter III – Governance; Appendix 4	Entirely

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G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	Health care, parental leave, retirement provision, stock ownership, training...	Chapter II	Partly
G4-LA4	Minimum notice periods regarding operational changes.	Minimum number of weeks' notice provided to employees.		To be completed
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	15%		Entirely
G4-LA6	Type and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender and measures that have been implemented.	Registered for FRES NL and for the FRES companies. HSE policy and measures in FRES companies have been implemented since start of 2015.	Chapter II; Appendix 4	Partly
G4-LA9	Average hours of training per year per employee and volunteers by gender, and by employee category.	Scope and number of training days registered for FRES NL and FRES companies (by gender and position within the company).	Chapter II;	Partly
G4-LA10	Programs for skill management to support the continued employability of employees and assist them in managing career endings.	Type and scope of programs to upgrade skills of employees.	Chapter II Chapter III	Partly
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	At FRES NL and at the FRES companies policy and standard procedures exist. Over 80% of employees participate in policy and procedures.	Chapter II; Chapter III; Appendix 4	Partly
G4-LA12	Composition of governance bodies and work force by gender, age group, minority group and other diversity indicators.	FRES reports on diversity by gender and age category (percentage).	Chapter II Appendix 4	Partly
G4-LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms.	No grievances were filed through formal grievance mechanisms.		Entirely
Society				
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	Standardised procurement procedures have been set up for all FRES companies. Internal audits have been performed at all FRES companies.	Chapter III	Entirely
G4-SO4	Communication and training on anti-corruption policies and procedures.	There is no corruption but there is fraud. Anti-fraud policies are being developed by FRES companies.	Chapter II Chapter III	Partly
G4-SO5	Confirmed incidents of corruption and actions taken.	One fraud case in Uganda on which action is taken.	Chapter II	Entirely
G4-SO6	Total value of political contributions by country and recipient/beneficiary by country.	Zero.		Entirely

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G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Zero.		Entirely
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	Zero.		Entirely
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	No grievances were registered.		Entirely
Product Responsibility				
G4-PR5	Results of surveys measuring customer satisfaction.	Customer satisfaction researches are executed frequently. Results are processed into policy and plans.	Chapter II	Partly
G4-PR7	Total number of incidents of noncompliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Zero.		Partly
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Zero.		Entirely
G4-PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	Zero.		Entirely

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