

# GLOBAL REPORTING INITIATIVE

## CONTENT INDEX

Global Reporting Initiative (GRI) is a network-based organisation that has pioneered the development of the GRI sustainability reporting framework. This framework sets out the principles and indicators that organisations can use to measure and report their economic, environmental, and social performance.

GRI	Indicator	Page Reference
<b>Strategy and Analysis</b>		
1.1	Statement from the most senior decision-maker of the organisation (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy.	2, 3
1.2	Description of key impacts, risks, and opportunities.	–
<b>Organisational Profile</b>		
2.1	Name of the organisation.	Front cover
2.2	Primary brands, products, and/or services. The reporting organisation should indicate the nature of its role in providing these products and services, and the degree to which it utilises outsourcing.	1
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	1,43-45
2.4	Location of organisation's headquarters.	Back cover
2.5	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	1
2.6	Nature of ownership and legal form.	1, 42-44
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	1
2.8	Scale of the reporting organisation, including: <ul style="list-style-type: none"> <li>• Number of employees;</li> <li>• Net sales (for private sector organisations) or net revenues (for public sector organisations);</li> <li>• Total capitalisation broken down in terms of debt and equity (for private sector organisations); and</li> <li>• Quantity of products or services provided.</li> </ul>	Employees: 36, Net Revenues: 3, 39, Financial Report, Quantity of products: 5-7, 11, 16-17, 23-24, 114-118
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> <li>• The location of, or changes in operations, including facility openings, closings, and expansions; and</li> <li>• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations).</li> </ul>	36-37, 40
2.10	Awards received in the reporting period.	27, 37, 40
<b>Report Parameters</b>		
<i>Report Profile</i>		
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Front cover
3.2	Date of most recent previous report (if any).	1
3.3	Reporting cycle (annual, biennial, etc.)	1
3.4	Contact point for questions regarding the report or its contents.	Back cover

**CONTENT INDEX (CONTINUED)**

GRI	Indicator	Page Reference
3.5	Process for defining report content, including: <ul style="list-style-type: none"> <li>• Determining materiality;</li> <li>• Prioritising topics within the report; and</li> <li>• Identifying stakeholders the organisation expects to use the report.</li> </ul>	1 Government entities
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	1 This indicator has been partially reported. Content for our Annual Report is substantially driven by reporting requirements established by the Victorian Government, for government entities.
3.7	State any specific limitations on the scope or boundary of the report.	No limitations to report
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	39 and Financial Report (Notes)
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	–
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/ acquisitions, change of base years/periods, nature of business, measurement methods).	None to report
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	None to report
<b>GRI Content Index</b>		
3.12	Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found: <ul style="list-style-type: none"> <li>• Strategy and Analysis 1.1 – 1.2;</li> <li>• Organisational Profile 2.1 – 2.10;</li> <li>• Report Parameters 3.1 – 3.13;</li> <li>• Governance, Commitments, and Engagement 4.1 – 4.17;</li> <li>• Disclosure of Management Approach, per category;</li> <li>• Core Performance Indicators;</li> <li>• Any GRI Additional Indicators that were included; and</li> <li>• Any GRI Sector Supplement Indicators included in the report.</li> </ul>	This document provides this information.
<b>Assurance</b>		
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organisation and the assurance provider(s).	100-101, 105-106
<b>Governance, Commitments, &amp; Engagement</b>		
<b>Governance</b>		
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.	42-44
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement).	42-44
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	42-44

## CONTENT INDEX (CONTINUED)

GRI	Indicator	Page Reference
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. Include reference to processes regarding: • The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and • Informing and consulting employees about the working relationships with formal representation bodies such as organisation level 'work councils', and representation of employees in the highest governance body.	42-44
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	–
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	42
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics.	42-44
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: • Are applied across the organisation in different regions and department/units; and • Relate to internationally agreed standards.	1, 41
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	41-44
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	44
<b>Commitments to External Initiatives</b>		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	–
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	–
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: • Has positions in governance bodies; • Participates in projects or committees; • Provides substantive funding beyond routine membership dues; or • Views membership as strategic.	–
<b>Stakeholder Engagement</b>		
4.14	List of stakeholder groups engaged by the organisation. Examples of stakeholder groups are: • Communities; • Civil society; • Customers; • Shareholders and providers of capital; • Suppliers; and • Employees, other workers, and their trade unions.	32-33
4.15	Basis for identification and selection of stakeholders with whom to engage.	32-33
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	32-33
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting.	32-33

**CONTENT INDEX (CONTINUED)**

GRI	Indicator	Page Reference
<b>Economic</b>		
<i>Economic Performance</i>		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	3, 39, Financial Report
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	2-3, 5-6, 8-9, 12, 26, 41
EC3	Coverage of the organisation's defined benefit plan obligations.	88-90
EC4	Significant financial assistance received from government.	65
<i>Market Presence</i>		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	–
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	–
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	–
<i>Indirect Economic Impacts</i>		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	–
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	–
<b>Environment</b>		
<i>Materials</i>		
EN1	Materials used by weight or volume.	–
EN2	Percentage of materials used that are recycled input materials.	–
<i>Energy</i>		
EN3	Direct energy consumption by primary energy source.	27, Social and Environmental data
EN4	Indirect energy consumption by primary source.	–
EN5	Energy saved due to conservation and efficiency improvements.	27-28
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	27-28
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	–
<i>Water</i>		
EN8	Total water withdrawal by source.	9
EN9	Water sources significantly affected by withdrawal of water.	–
EN10	Percentage and total volume of water recycled and reused.	22-24
<i>Biodiversity</i>		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	29
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	28-30
EN13	Habitats protected or restored.	9, 16-19, 21, 28-30
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	28-30
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	–
<i>Emissions, effluents and waste</i>		
EN16	Total direct and indirect greenhouse gas emissions by weight.	27, Social and Environmental data

## CONTENT INDEX (CONTINUED)

GRI	Indicator	Page Reference
EN17	Other relevant indirect greenhouse gas emissions by weight.	–
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	27
EN19	Emissions of ozone-depleting substances by weight.	None to Report
EN20	NO, SO, and other significant air emissions by type and weight.	None to Report
EN21	Total water discharge by quality and destination.	Social and Environmental data
EN22	Total weight of waste by type and disposal method.	30, Social and Environmental data
EN23	Total number and volume of significant spills.	13, 51
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	–
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	–
<b>Products and Services</b>		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	8-9, 12-14, 16-19, 26-30, 37, 40
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	23-24
<b>Compliance</b>		
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	51
<b>Transport</b>		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	–
<b>Overall</b>		
EN30	Total environmental protection expenditures and investments by type.	–
<b>Labour Practices</b>		
<b>Employment</b>		
LA1	Total workforce by employment type, employment contract, and region.	36
LA2	Total number and rate of employee turnover by age group, gender, and region.	36
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	–
<b>Labour / Management Relations</b>		
LA4	Percentage of employees covered by collective bargaining agreements.	–
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	–
<b>Occupational Health and Safety</b>		
LA6	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.	–
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region.	35
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	–
LA9	Health and safety topics covered in formal agreements with trade unions.	–
<b>Training and Education</b>		
LA10	Average hours of training per year per employee by employee category.	–
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	35-36
LA12	Percentage of employees receiving regular performance and career development reviews.	–

**CONTENT INDEX (CONTINUED)**

GRI	Indicator	Page Reference
<b>Diversity and Equal Opportunity</b>		
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	36, 43-44
LA14	Ratio of basic salary of men to women by employee category.	–
<b>Human Rights</b>		
<b>Investment and Procurement Practices</b>		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	–
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	–
HR3	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.	35
<b>Non-discrimination</b>		
HR4	Total number of incidents of discrimination and actions taken.	–
<b>Freedom of association and collective bargaining</b>		
HR5	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.	–
<b>Child Labour</b>		
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	–
<b>Forced and compulsory labour</b>		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	–
<b>Security practices</b>		
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	–
<b>Indigenous Rights</b>		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	31
<b>Society Indicators</b>		
<b>Community</b>		
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	8-9, 12-14, 16-19, 32-33
<b>Corruption</b>		
SO2	Percentage and total number of business units analysed for risks related to corruption.	–
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures.	41. This indicator has been partially reported. All Melbourne Water employees are subject to, are made aware of, and adhere to Melbourne Water's Code of Conduct, but the percentage of employees trained in our Code of Conduct in the current reporting period has not been explicitly stated.
SO4	Actions taken in response to incidents of corruption.	–

## CONTENT INDEX (CONTINUED)

GRI	Indicator	Page Reference
<b>Public Policy</b>		
SO5	Public policy positions and participation in public policy development and lobbying.	8, 14, 18, 21, 28-29, 32-33.  This indicator has been partially reported. As a government statutory organisation Melbourne Water does not participate in lobbying.
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	–
<b>Anti-competitive Behaviour</b>		
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	–
<b>Compliance</b>		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	–
<b>Product Responsibility</b>		
<b>Customer Health and Safety</b>		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	–
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	–
<b>Product and Service Labelling</b>		
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements.	–
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	–
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	18, 33
<b>Marketing Communications</b>		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	–
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	–
<b>Customer Privacy</b>		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	–
<b>Compliance</b>		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	–
<b>Public Agency Sector Supplement - Pilot Version 1.0</b>		
PA1	Describe the relationship to other governments or public authorities and the position of the agency within its immediate governmental structures.	1, 42, 44
<b>Public Policies and Implementation Measures</b>		
PA2	State the definition of sustainable development used by the public agency, and identify any statements or principles adopted to guide sustainable development policies.	1
PA3	Identify the aspects for which the organisation has established sustainable development policies.	4, 10, 15, 20, 25, 31, 34, 38, 41

CONTENT INDEX (CONTINUED)

GRI	Indicator	Page Reference
PA4	Identify the specific goals of the organisation for the each aspects listed in PA3.	4, 10, 15, 20, 25, 31, 34, 38, 41
PA5	Describe the process by which the aspects and goals in both PA3 and PA4 were set.	1
PA6	For each goal, provide the following information: <ul style="list-style-type: none"> <li>• Implementation measures;</li> <li>• Results of relevant assessments of the effectiveness of those measures before they are implemented;</li> <li>• State targets and key indicators used to monitor progress, with a focus on outcomes;</li> <li>• Description of progress with respect to goals and targets in the reporting periods, including results of key indicators;</li> <li>• Actions to ensure continuous improvement towards reaching the public agency's goals and targets; and</li> <li>• Post-implementation assessment and targets for next time period.</li> </ul>	The Annual Report charts Melbourne Water's progress towards meeting the intent areas and goals in the Strategic Framework.
PA7	Describe the role of and engagement with stakeholders with respect to the items disclosed in PA6.	–
<b>Expenditures</b>		
PA8	Gross expenditures broken down by type of payment.	39 and Financial Report
PA9	Gross expenditures broken down by financial classification.	39 and Financial Report
PA10	Capital expenditures by financial classification.	39 and Financial Report
PA11	Describe procurement policy of the public agency as relates to sustainable development.	37, 40
PA12	Describe economic, environmental, and social criteria that apply to expenditures and financial commitments.	26
<b>Procurement</b>		
PA13	Describe linkages between the public agency's procurement practices and its public policy priorities.	–
PA14	Percentage of the total value of goods purchased that were registered with voluntary environmental or social labels and/or certification programmes, broken down by type.	–
<b>Administrative Efficiency</b>		
PA15	Describe the results of assessments of the efficiency and effectiveness of services provided by the public agency, including the actions taken to achieve improvements in service delivery.	–

Melbourne Water has reported to a C+ application level in the 2010/11 reporting period. Our adherence to the requirements for this level of disclosure has been self-declared and checked by Net Balance for accuracy.

Report Application Level	C	C+	B	B+	A	A+
<b>G3 Profile Disclosures</b> <small>OUTPUT</small>	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Same as requirement for Level B	Same as requirement for Level B	Same as requirement for Level B
<b>G3 Management Approach Disclosures</b> <small>OUTPUT</small>	Not Required	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category
<b>G3 Performance Indicators &amp; Sector Supplement Performance Indicators</b> <small>OUTPUT</small>	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.	Report on a minimum of 20 Performance Indicators, at least one from each of: Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report on a minimum of 20 Performance Indicators, at least one from each of: Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.

\*Sector supplement in final version

Report Application Level Declaration

	C	C+	B	B+	A	A+
<b>Mandatory</b>						
Self-Declared						
Third-party Checked		✓				
<b>Optional</b>						
GRI Checked						

A '+' indicates the report has been externally assured