

Global Reporting Initiative (GRI) G4 Content Index

GENERAL STANDARD DISCLOSURES

Strategy and Analysis

Profile Disclosure	Description	Reference	Explanation
G4-1	Statement from the most senior decision-maker of the organisation	pp. 10 – 12	The chief executive officer’s report can be found on pp. 10 – 12
G4-2	Description of key impacts, risks, and opportunities	pp. 18 – 19 pp. 28 – 31	Risks and opportunities are discussed under “FY 2016 strategic goals”. Impact is discussed throughout the report but particularly under “our impact”

Organisational Profile

Profile Disclosure	Description	Reference	Explanation
G4-3	Name of the organisation	Cover	The name of the organisation is mentioned throughout the report. The inside back cover lists the names and contact details for all branches
G4-4	Primary activities	p. 16	Cotlands services are described under “what we do”
G4-5	Location of organisation’s headquarters	pp. 3, inside back cover	Cotlands geographical reach is illustrated on pg 3 and the contact details for each region listed on the inside back cover.
G4-6	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	Inside back cover	Cotlands only operates in South Africa
G4-7	Nature of ownership and legal form	Inside back cover	Cotlands is a non-profit organisation (NPO) that is owned by the people of South Africa, for the benefit of the people of South Africa. Our ownership structure, although not explicitly defined in this report, is implicit in our mandate as a not-for-profit entity
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)	pp. 3, 21	The description and map on page 3 and the list of stakeholders illustrate the geographic breakdown and beneficiaries served
G4-9	Scale of the organisation.	pp. 17, 34, 45 – 53	The scale of the organisation has been depicted by the number of beneficiaries served, total staff and financial statements

Profile Disclosure	Description	Reference	Explanation
G4-10	Employees – employment contract, gender, region	pp. 32 – 35	Discussed under “our people”
G4-11	Percentage of total employees covered by collective bargaining agreements	GRI Table	None of Cotlands employees belong to a trade union
G4-12	The organisation’s supply chain	GRI table	The number and location of suppliers is not reported on. Most instances Cotlands uses local supplies. Preference is usually given to the cheapest, most accessible supplier.
G4-13	Any significant changes during the reporting period regarding size, structure, ownership or supply chain	pp. 10 – 12, 32	Cotlands closed its counselling project and residential care units during the year, which resulted in 53 staff being retrenched. This is discussed in the CEO report and under “our people”.
G4-14	The precautionary approach	p. 37	Mentioned briefly under human rights in the “our people” section
G4-15	Externally developed economic, environmental and social charters the organisation subscribes to or endorses	GRI table	Cotlands operates within the regulatory frameworks provided by various government departments. We also actively promote Article 31 of United Nations Convention on the Rights of the Child (UNCRC)
G4-16	Memberships of associations and national or international advocacy organisations	p.29	The list of organisations of which Cotlands is a member of is listed under the section “memberships and awards”
Identified Material Aspects and Boundaries			
Profile Disclosure	Description	Reference	Explanation
G4-17	Entities included in the organisation’s consolidated financial statements	GRI table	Cotlands is a single entity with branches in 5 provinces. The financial statements are for the whole organisation.
G4-18	Process for defining the content of the report and how the organisation has implemented the reporting principles for defining report content	pp. 2, 20 – 21	Material aspects are identified by stakeholders and significance is determined only through discussions. The organisation does not yet apply qualitative and quantitative tools.
G4-19	List of the material Aspects identified in the process of defining report content	pp. 2, 180 – 21	The process for defining the report content is described in the “scope and boundary” section, “our strategy” and “stakeholder engagement”
G4-20	Specific limitations regarding the Aspect Boundary within the organisation	GRI table	This report attempts to cover all the material aspects of Cotlands operations. Notes have been made throughout the report if data from specific regions has been excluded.
G4-21	Specific limitations regarding the Aspect Boundary outside the organisation	GRI table	The report does not cover aspects outside the organisation
G4-22	The effect of any restatements of information provided in previous reports	GRI table	There are no restatements in this report
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries	GRI table	There were no significant changes in this report

Stakeholder Engagement			
Profile Disclosure	Description	Reference	Explanation
G4-24	List of stakeholder groups	pp. 21	The stakeholders are listed under “stakeholder engagement”
G4-25	The basis for identification and selection of stakeholders with whom to engage	GRI table	The organisation attempts to engage with all its relevant stakeholders
G4-26	The organisation’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group	GRI table	Engagement is ongoing and not only in preparation of this report
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns	pp. 20 – 22	Discussed under “stakeholder engagement”
Report Profile			
Profile Disclosure	Description	Reference	Explanation
G4-28	Reporting period for information provided	p. 2	Our reports are annual, and reflect our financial year, April 1 to March 31.
G4-29	Date of most recent previous report (if any)	GRI table	A report is produced annually and presented at Cotlands AGM in September each year
G4-30	Reporting cycle (such as annual, biennial)	p. 2	See scope of report
G4-31	Contact point for questions regarding the report or its contents.	p. 2, inside back cover	Cotlands CEO, Jackie Schoeman, can be contacted for any questions relating to this report. The email address is jackie@cotlands.org
G4-32	GRI content index for ‘in accordance’ - Core	pp. 60 – 61	Due to space restrictions, a comprehensive table is not included in the printed report, but is available on Cotlands website: www.cotlands.org
G4-33	The organisation’s policy and current practice with regard to seeking external assurance for the report	GRI table	KPMG has provided external assurance for selected indicators in this report on an honorary basis

Governance			
Profile Disclosure	Description	Reference	Explanation
G4-34	Governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts	pp. 24 – 27	The mandate of Cotlands management board, the list and responsibilities of sub committees and the names of the board members are listed under the Governance section
G4-35	The process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	GRI table	Cotlands constitution specifies that the executive committee delegates authority to the chief executive officer
G4-36	The organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, reporting directly to the highest governance body.	GRI table	The CEO is responsible for economic, environmental and social topics, and she reports directly to the executive committee
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	GRI table	There are no formal processes to engage with stakeholders on economic and environmental topics. There is ongoing consultation with beneficiaries and their families in terms of the social impact of Cotlands services
G4-38	Report the composition of the highest governance body and its committees by: executive, independence, tenure, significant positions, gender, equity, and stakeholder representation	pp. 26 – 27	Cotlands organogram on page 51 identifies executives and significant positions. Gender equity and stakeholder representation is available from the organisation if required.
G4-39	Indicate whether the chair of the highest governance body is also an executive officer.	pp. 24 – 25	Cotlands chairman is a non-executive volunteer
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members	pp. 24 – 25	The criteria for board members are discussed under “governance”. Cotlands constitution outlines the processes for nominating and selecting board members. The constitution is available on Cotlands website www.cotlands.org .
G4-41	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	GRI table	Anyone who receives any form of remuneration from Cotlands may only sit on the Board as an ad hoc member and is not entitled to vote.
G4-42	Report the highest governance body’s and senior executives’ roles in the development, approval, and updating of the organisation’s purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts	pp. 25 – 25 GRI table	The role of the board and sub-committees is discussed briefly under “our governance”. Cotlands annual strategic session is facilitated and attended by board members so they are involved in the process.

Profile Disclosure	Description	Reference	Explanation
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	GRI table	No measures have been taken to enhance knowledge. The organisation relies on the expertise of board members to contribute relevant information at meetings
G4-44	The processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics	GRI table	Board members are required to complete annual questionnaires to evaluate their performance as a board member
G4-45	The highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes	GRI table	The report briefly describes the duties of each sub-committee with regards to economic, environmental and social impacts. When required, this includes due diligence but this task is usually deferred to the senior management team
G4-46	The highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics	GRI table	The management board is responsible for reviewing all the risk management processes. The relevant senior manager complies and submits a report to the board for review.
G4-47	The frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities	GRI table	The impact, risks and opportunities are reviewed by the management team and board members each year during the organisations strategic review and planning session. The board receives reports on the activities relating to the impacts, risks and opportunities throughout the year.
G4-48	The highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material Aspects are covered	GRI table	The CEO reviews the report and ensures all the material aspects have been covered.
G4-49	The process for communicating critical concerns to the highest governance body.	p. 25	Communication with the board is discussed under the 'governance' section
G4-50	The nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them	GRI table	There were no critical concerns in this reporting period
G4-51	The remuneration policies for the highest governance body and senior executives	GRI table	Cotlands management board are not paid as they are all volunteers. The senior managers receive fixed salaries without profit (or any other) related incentives.
G4-52	The process for determining remuneration	pp. 25, 44	Discussed under "governance" and "economic performance"
G4-53	How are stakeholders' views sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable	GRI table	The only stakeholders that are engaged are the executive and finance committee members.

Profile Disclosure	Description	Reference	Explanation
G4-54	The ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country	GRI table	Not discussed in the report
G4-55	The ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country	GRI table	All employees receive the same percentage annual increase as determined by the management board. When needed, specific job categories are identified for a salary review in an effort to remain competitive, but budget constraints always need to be considered as well
Ethics and Integrity			
Profile Disclosure	Description	Reference	Explanation
G4-56	The organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics	pp. 1, 35	Values are listed on the first page alongside the table of contents and code of conduct under "our people".
G4-57	The internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines	GRI table	Cotlands services are guided by the Children's Act, and any areas of concern are discussed with the Dept of Social Development. Cotlands also has the services of pro-bono lawyers if legal advice is needed.
G4-58	The internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines	GRI table	Reporting and whistle blowing mechanisms are available but no reports of unethical or unlawful behaviour were received in the past year

SPECIFIC STANDARD DISCLOSURES

Programme Effectiveness

Performance Indicator	Description	Reference	Explanation
NGO1	Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs	pp. 21, 28 – 29	The report discusses what issues beneficiaries have, but not how they are involved
NGO2	Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies	GRI table	Feedback on service delivery is received from client satisfaction surveys. As a result of this the duration of the playgroups was extended from two hours twice a week to four hours twice a week
NGO3	System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated	pp. 28 – 29	M and E mechanisms were discussed in detail in Cotlands 2014 report (p. 33). This year the focus has been more on the outcomes and is included under “our impact”
NGO4	Measures to integrate gender and diversity into program design, implementation, and the monitoring, evaluation, and learning cycle	GRI table	Cotlands works with vulnerable young children so gender does not apply to the selection of our primary beneficiaries. The majority of our secondary beneficiaries – the primary caregivers – are women
NGO5	Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns	p. 22	Cotlands advocacy role is discussed under “how we engage with stakeholders” on p.22
NGO6	Process to take into account and coordinate with the activities of other actors	p. 23	The report lists the organisations Cotlands partners with for specific outcomes

Economic

Performance Indicator	Description	Reference	Explanation
NGO7	Resource allocation	p. 43	The resource allocation as a percentage is listed under “our economic performance”
NGO8	Ethical funding - sources of income by category and five largest donors and monetary value of their contribution	pp. 39 – 42	Sources of income have been assured by KPMG
G4-EC1	Direct economic value generated and distributed	pp. 39, 45 – 53	The report discusses sources of income and average donations received, and the audited financial statements provide information on income and expenditure
G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	GRI table	Financial risks identified in this report are not as a result of climate change, which does not pose any immediate risk to Cotlands

Performance Indicator	Description	Reference	Explanation
G4-EC3	Coverage of the organisation's defined benefit plan obligations.	GRI table	Cotlands only offers a provident fund to its staff members
G4-EC4	Financial assistance received from government.	pp. 39, 54 – 55	Percentage of income received from government sources is indicated in the report and the government departments that provided funding listed under donors.
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	GRI table	Cotlands entry level wage exceeds local minimum wage in all our regions. Salaries scales are determined by grade and not by gender
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation.	GRI table	All senior managers are local to their place of employment
G4-EC7	Development and impact of infrastructure investments and services supported	GRI table	Everything that Cotlands does is for public benefit
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	GRI table	There were no significant indirect economic impacts
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	GRI table	Almost all supplies are purchased from local suppliers unless the item is not available, in which case it will be procured by Cotlands head office in Johannesburg
Environmental			
Performance Indicator	Description	Reference	Explanation
G4-EN1	Materials used by weight or volume	GRI table	Not discussed in this report as it is not applicable to Cotlands
G4-EN2	Percentage of materials used that are recycled input materials.	GRI table	Not applicable
G4-EN3	Energy consumption within the organisation	p. 44	Water usage has only been recorded for the Turffontein, Gauteng premises. Electricity and fuel consumption of all projects have been included in this report
G4-EN4	Energy consumption outside the organisation	GRI table	Not material
G4-EN5	Energy intensity	GRI table	Not material
G4-EN6	Reduction of energy consumption	pp. 42 – 44	Basic discussion offered.
G4-EN7	Reductions in energy requirements of products and services	GRI table	There were no significant reductions in requirements
G4-EN8	Total water withdrawal by source	GRI table	Water usage is only recorded for the Turffontein, Gauteng premises as most of our other regions do not have water meters.
G4-EN9	Water sources significantly affected by withdrawal of water	GRI table	Cotlands does not require significant amounts of water for any of our operations
G4-EN10	Percentage and total volume of water recycled and reused.	GRI table	No water is recycled or reused

Performance Indicator	Description	Reference	Explanation
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	GRI table	None of the land owned or leased by Cotlands are in or adjacent to protected areas
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	GRI table	None of our activities impact significantly on biodiversity
G4-EN13	Habitats protected or restored.	GRI table	No habitats were required to be protected or restored
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	GRI table	No species are affected by any of Cotlands operations
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	pp. 53 – 54	GHG emissions recorded under “environment”
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	pp. 53 – 54	GHG emissions recorded under “environment”
G4-EN17	Other indirect greenhouse gas GHG emissions (Scope 3)	GRI table	Not recorded
G4-EN18	Greenhouse gas (GHG) emissions intensity	GRI table	Not material
G4-EN19	Reduction of greenhouse gas (GHG) emissions	pp. 43 – 44	Basic discussion given, but our emission is low with little opportunity for further substantial reductions
G4-EN20	Emissions of ozone-depleting substances (ODS)	GRI table	The amount of ozone- depleting substances produced by Cotlands is negligible
G4-EN21	NOx, SOx, and other significant air emissions	GRI table	There are no significant air emissions from any of our operations
G4-EN22	Total water discharge by quality and destination	GRI table	There was no discharge of water
G4-EN23	Total weight of waste by type and disposal method	GRI table	Mention is made of waste management, but no numbers given. We do not have the systems in place to record this as the quantity of waste generated is negligible
G4-EN24	Total number and volume of significant spills	GRI table	There were no significant spills
G4-EN25	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	GRI table	The only waste generated by Cotlands that is deemed hazardous is medical waste. This is a very small quantity as we no longer offer health services to large numbers of children. The waste that is generated is disposed of according to prescribed guidelines and procedures
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff	GRI table	None of our operations discharge water
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	GRI table	The impact of our services remains low
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	GRI table	No products produced or sold

Performance Indicator	Description	Reference	Explanation
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	GRI table	No fines received for non-compliance with environmental laws and regulations
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	GRI table	Although we are concerned about our fuel usage and the costs, in relation to industry, our usage is negligible
G4-EN31	Total environmental protection expenditures and investments by type	GRI table	We have not invested any money into environmental protection
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	GRI table	No new suppliers were screened
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	GRI table	Cotlands is not aware of any potential negative environmental impacts
G4-EN34	Number of grievances about environmental impacts filed, addressed, resolved through formal grievance mechanisms	GRI table	No grievances were recorded
Social			
Social: Labour Practices and Decent Work			
Performance Indicator	Description	Reference	Explanation
NGO9	Mechanisms for workforce feedback and complaints, and their resolution	p. 25	Briefly discussed under “reporting” in the “governance” section
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	pp. 34 – 35	Employee data is listed in tables. Tables exclude volunteers as their role is supportive rather than offering a direct service to beneficiaries
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operations	GRI table	The only additional benefits provided to full time employees is the provident fund
G4-LA3	Return to work and retention rates after parental leave, by gender	p. 33	Discussed under “our people”
G4-LA4	Minimum notice periods regarding significant operational changes, including whether these are specified in collective agreements	GRI table	Staff are given the LRA recommended 60 days’ notice of the organisation’s intent to restructure. The organisation has no collective agreements.
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 programmes	GRI table	Cotlands health and safety committees have representatives from each department, which meet monthly. The average percentage across the regions is around 8%

Performance Indicator	Description	Reference	Explanation
G4-LA6	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region and gender	GRI table	There was one injury on duty in KZN where a worker was hurt when an oven exploded. For all staff, a cumulative total of 424 days sick leave was taken during the year.
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	GRI table	None
G4-LA8	Health and safety topics covered in formal agreements with trade unions	GRI table	No employees belong to trade unions.
G4-LA9	Average hours of training per year per employee by employee category.	GRI table	The training hours are not recorded, but records are kept of the types of training each staff member has attended
G4-LA10	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	pp. 35 – 36	All our early learning facilitators and assistants have been enrolled in a level 4 course that will give them a formal qualification in early childhood development
G4-LA11	Percentage of employees receiving regular performance and career development reviews by gender and employment category	p. 36 GRI table	All employees receive regular performance reviews
G4-LA12	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	pp. 26, 34	Board composition only lists members names, employees broken down per category
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	GRI table	Salary scales are set by employment grade, not gender
G4-LA14	Percentage of suppliers that were screened using labour practice criteria	GRI table	No suppliers were screened
G4-LA15	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken	GRI table	Cotlands is not aware of any potential negative impacts
G4-LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	GRI table	No grievances were recorded

Social: Human Rights			
Performance Indicator	Description	Reference	Explanation
G4-HR1	Total number of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	GRI table	Cotlands does not have any significant investments
G4-HR2	Total hours of employee training on policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	GRI table	As promoting human rights is our core business, we have not recorded which training incorporates human rights issues
G4-HR3	Total number of incidents of discrimination and actions taken	GRI table	No incidents of discrimination have been reported during the year under review
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	GRI table	No operations are at risk
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	GRI table	No incidents of child labour recorded
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour	GRI table	No operations are at risk
G4-HR7	Percentage of security personnel trained in the organisation's human rights policies or procedures that are relevant to operations.	GRI table	No security personnel received training on any aspect of human rights
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	GRI table	No incidents of violations involving rights of indigenous people
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	GRI table	No operations were reviewed or assessed
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	GRI table	No suppliers were screened
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	GRI table	Cotlands is not aware of any potential negative impacts
G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	GRI table	No grievances were recorded

Social: Society			
Performance Indicator	Description	Reference	Explanation
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programmes	pp. 28 – 31	The impacts of our programmes are discussed under programme effectiveness as this is Cotlands core business.
G4-SO2	Operations with significant actual and potential negative impacts on local communities	GRI table	No operations have potential negative impacts on communities
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	GRI table	No incidence of corruption was identified
G4-SO4	Communication and training on anti-corruption policies and procedures	GRI table	No employees were trained on anti-corruption, but all employees are required to be familiar with, and uphold Cotlands code of conduct and ethics
G4-SO5	Confirmed incidents of corruption and actions taken	GRI table	There were no incidence of corruption
G4-SO6	Total value of political contributions by country and recipient/beneficiary	GRI table	No contributions or support is offered to any political parties
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	GRI table	Nil
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	GRI table	Cotlands did not receive any fines for non-compliance
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	GRI table	No suppliers were screened
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	GRI table	Cotlands is not aware of any potential negative impacts
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	GRI table	No grievances were recorded

Social: Product Responsibility

Performance Indicator	Description	Reference	Explanation
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	pp. 28 – 31	Improvements and revision of Cotlands services are discussed under “our impact” but these do not only relate to health and safety impacts
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes.	GRI table	No incidents of non-compliance to report
G4-PR3	Type of product and service information required by the organisation’s procedures for product and service information labelling, and percentage of significant product and service categories subject to such information requirements	GRI table	No products or services are subject to information requirements
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	GRI table	No incidents of non-compliance to report
G4-PR5	Results of surveys measuring customer satisfaction	GRI table	No formal surveys were undertaken in the past year
G4-PR6	Sale of banned or disputed products	GRI table	No products are sold
G4-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	GRI table	No incidents of non-compliance to report
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	GRI table	Cotlands did not receive any complaints regarding breaches of privacy
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	GRI table	Cotlands did not receive any fines for non-compliance