

G4

SECTOR
DISCLOSURES



MEDIA



CONTENTS

Legend



Chapters with a full color flag present sector content developed following GRI's due process



The contents of chapters with an outlined flag assist reporters when using the Sector Disclosures in conjunction with the G4 Guidelines

1. HOW TO USE THE SECTOR DISCLOSURES	3
↓	
2. INTRODUCTORY SECTION FOR THE MEDIA SECTOR	
2.1 Media's Key Roles in Society	8
2.2 For whom are these Sector Disclosures intended?	9
2.3 Content-Related Issues Across the Media Sector Disclosures	10
↓	
3. MEDIA SECTOR DISCLOSURES	
3.1 Overview of Content for the Media Sector	11
3.2 General Standard Disclosures for the Media Sector	12
3.3 Specific Standard Disclosures for the Media Sector	16
↓	
4. FULL TEXT FOR THE MEDIA SECTOR DISCLOSURES	
4.1 Full Text for Specific Standard Disclosures for the Media Sector	34
↓	
5. ANNEX I. OVERVIEW OF LINKS WITH THE MEDIA SECTOR SUPPLEMENT	41
↓	
6. ANNEX II. MEDIA SECTOR DISCLOSURES CONTENT DEVELOPMENT	52

1

HOW TO USE
THE SECTOR
DISCLOSURES

The Media Sector Disclosures document is based on the 'GRI Media Sector Supplement'.

This Sector Supplement was issued in 2012 and developed based on the G3.1 Guidelines (2011). Following the launch of the G4 Guidelines in May 2013, the complete Sector Supplement content is now presented in the 'Media Sector Disclosures' document, in a new format, to facilitate its use in combination with the G4 Guidelines.

The contents of the Sector Supplement have been re-organized and streamlined to fit the G4 Guidelines' content, structure and requirements. New contents have not been added.

This document has been prepared by the GRI Secretariat under the direction of the Technical Advisory Committee.

The Media Sector Disclosures document contains a set of disclosures for use by all organizations in the Media sector. The disclosures cover key aspects of sustainability performance that are meaningful and relevant to the Media sector and which are not sufficiently covered in the G4 Guidelines.

The Media Sector Disclosures should be used by all organizations in the Media sector that wish to prepare a report 'in accordance' with the G4 Guidelines, either Core or Comprehensive. Please consult the 'in accordance' criteria on pages 11-14 of the [*G4 Guidelines – Reporting Principles and Standard Disclosures*](#).

The Media Sector Disclosures should be used in addition to and not as a replacement of the G4 Guidelines. Together, the G4 Guidelines and the Media Sector Disclosures make up the reporting framework for the Media sector.

This document contains additional disclosure requirements and guidance on existing G4 content, and standalone Aspects, Indicators, and guidance for the sector. The following tables summarize the types of Sector Disclosures that are found in this document:

GENERAL STANDARD DISCLOSURES FOR THE SECTOR

GENERAL STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
Sector additions to G4 General Standard Disclosures	
Additional disclosure requirements for G4 General Standard Disclosures	<p>There may be additional disclosure requirements for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>If an additional disclosure requirement relates to a General Standard Disclosure required under the chosen 'in accordance' option, it should be reported.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
Additional Guidance to G4 General Standard Disclosures	<p>There may be additional sector Guidance for any of the 58 General Standard Disclosures included in the G4 Guidelines.</p> <p>This Guidance is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p>

(*) **Please note:** If it is not possible to disclose certain information required by the Media Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
Sector specific Aspects	
Sector specific Aspects	<p>There may be standalone Aspects for the sector.</p> <p>Organizations should consider the sector specific Aspects in this document together with the Aspects in the G4 Guidelines when defining the content of the report. The process for selecting material Aspects is described on pages 31-40 of the G4 Guidelines – Implementation Manual.</p> <p>The final selection of material Aspects may contain Aspects from the G4 Guidelines and sector specific Aspects from this Sector Disclosures document.</p>
Sector specific Guidance for DMA	
Sector specific Guidance for DMA (Disclosures on Management Approach)	<p>For each material Aspect identified (either from the G4 Guidelines or this Sector Disclosures document), organizations should report the Generic DMA (G4-DMA), for both Core and Comprehensive 'in accordance' options. The Generic DMA (G4-DMA) can be found on page 46 of the G4 Guidelines – Reporting Principles and Standard Disclosures.</p> <p>There may be sector specific Guidance for the DMA, for either G4 Aspects or sector specific Aspects. The sector specific Guidance for the DMA is designed to provide additional detail on the information to report for the Aspect. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>In the G3.1 Media Sector Supplement, the sector specific Guidance for the DMA is considered to be a requirement. For this reason, organizations should consult the sector specific Guidance for the DMA when preparing a sustainability report.</p>
Sector additions to G4 Indicators	
Additional disclosure requirements for G4 Indicators	<p>There may be additional disclosure requirements for any of the Indicators included in the G4 Guidelines.</p> <p>For the 'in accordance' Core option: organizations choose at least one Indicator related to each identified material Aspect in G4 to report against. Organizations should report the additional disclosure requirements for the sector, if available, related to the chosen G4 Indicator(s).</p> <p>For the 'in accordance' Comprehensive option: organizations should report all Indicators available for the identified material Aspects in G4. Organizations should report all additional disclosure requirements for the sector, if available, related to the chosen G4 Indicators.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
Additional Guidance to G4 Indicators	<p>There may be additional sector Guidance for any of the Indicators included in the G4 Guidelines. It is not a requirement to be 'in accordance', for neither Core nor Comprehensive.</p> <p>Organizations should consult this Guidance when preparing a sustainability report.</p>

(*) **Please note:** If it is not possible to disclose certain information required by the Media Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

↓ SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

SPECIFIC STANDARD DISCLOSURES FOR THE SECTOR	
Type of Sector Disclosure	Explanation
Sector specific Indicators	
Sector specific Indicators located under G4 Aspects	<p>There may be standalone sector specific Indicators added to existing G4 Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: for each of the G4 Aspects identified as material, organizations should report at least one Indicator from the G4 Guidelines and (if available) one Indicator from the Sector Disclosures document related to the material Aspects.</p> <p>For the 'in accordance' Comprehensive option: for each of the G4 Aspects identified as material, organizations should report all the Indicators from the G4 Guidelines and (if available) all the Indicators from the Sector Disclosures document related to the material Aspects.</p> <p>This Indicator is labeled M1.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>
Sector specific Indicators located under sector specific Aspects	<p>There may be standalone sector specific Indicators located under sector specific Aspects.</p> <p>Indicators are reported for material Aspects only as follows:</p> <p>For the 'in accordance' Core option: organizations should report at least one Indicator related to the sector specific Aspects identified as material.</p> <p>For the 'in accordance' Comprehensive option: organizations should report all the Indicators related to the sector specific Aspects identified as material.</p> <p>These Indicators are labeled M2, M3, M4, etc.</p> <p><i>(*) Reasons for omission may apply in exceptional cases.</i></p>

(*) **Please note:** If it is not possible to disclose certain information required by the Media Sector Disclosures, reasons for omission may apply in exceptional cases. Please consult the reasons for omission on page 13 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

NOTES FOR EXPERIENCED GRI REPORTERS

GRI has made available a series of resources to help GRI sector reporters in their transition from G3/G3.1 to G4:

- [*G4 Frequently Asked Questions*](#)
- [*Overview of changes in Standard Disclosures from G3.1 to G4 Guidelines*](#)
- [*Overview of changes in Standard Disclosures from G3 to G4 Guidelines*](#)

The naming conventions of the GRI Standard Disclosures (including Indicators) have changed in G4. Consult the above tables for an overview of the changes in Standard Disclosures.

Annex I of this document provides an overview of how the Sector Disclosures have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original disclosures' location in the Media Sector Supplement (2012). For ease of reference, the Sector Disclosures' labels used in the Sector Supplement (M1, M2, M3, etc.) have been retained.

NOTES FOR FIRST-TIME REPORTERS

First-time reporters are advised to consult and familiarize themselves with the contents of the G4 Guidelines before they start using the Sector Disclosures.

It is not necessary for first-time reporters to consult the Media Sector Supplement (2012).

Note to users of an electronic version of this document:

Throughout Section 3, page references to Section 4 are hyperlinked. Clicking on these page references takes the user to the relevant page. To return to the previous view, please right click and select "Previous View" or click "alt" + left arrow.

2

INTRODUCTORY
SECTION FOR THE
MEDIA SECTOR

2.1 MEDIA'S KEY ROLES IN SOCIETY

Media organizations hold a powerful position in society through the impact and influence of their content. It is therefore essential that they are responsible, transparent and accountable. The GRI Media Sector Disclosures have been created to assist media organizations in clearly articulating their role in supporting progress towards a sustainable society and to develop ways to measure and improve their performance.

Freedom of expression

Freedom of expression is a fundamental element of the Universal Declaration of Human Rights. Independent and pluralistic media outlets, from news to entertainment, are crucial to the exercise of freedom of expression because they provide the public platform through which this right is effectively exercised.

Information and education

Media organizations can help to ensure that citizens are equipped with the tools and knowledge necessary to make informed choices and enhance their participation in decision making on issues that affect their lives.

Pluralism and diversity

By reflecting and fostering pluralism and diversity in society, media organizations are able to facilitate understanding, debate and social cohesion.

Watchdog

News media organizations offer an independent means to hold those with power to account by promoting transparency in public life and public scrutiny through exposing corruption, maladministration and corporate wrongdoing.¹

Cultural expressions and social inclusion

Through entertainment and news, media organizations offer a means by which global and local societies learn about themselves and each other. They thereby build a sense of community and inter-cultural dialogues which shape the understanding of values, customs and tradition.¹

Engagement

Media organizations are able to engage directly with audiences and offer multiple platforms for comment, participation, content creation and interaction.

Raising awareness on sustainability

Media organizations have the capacity to inform, create debate and engagement around key sustainability issues such as pressing environmental matters, human rights, economic and social justice, and wellbeing.

1) UNESCO. Media Development Indicators: A framework for assessing media development. Endorsed by the Intergovernmental Council of the International Programme for the Development of Communication (IPDC) at its 26th session (26-28 March 2008). www.unesco.org

Media's brainprint²

As businesses, media organizations have responsibilities that are broadly similar to those of other companies. The term 'footprint' is often used to reflect their economic, environmental and social impacts. What is particular to media organizations is that they can also be considered to have a 'brainprint': the impact and influence they have on society through their content.

This brainprint means that content can affect attitudes, behaviors and public opinion, which poses additional responsibilities on media organizations towards society. It is acknowledged that it is challenging to effectively assess specific impacts of content. Through these Sector Disclosures, tools and guides have been developed to transparently disclose the values, management approaches and indicators that relate to content production and dissemination, as well as for all other business operations.

With freedom comes responsibility, and responsibility requires ethical decision making. The media organizations and stakeholders who designed the Media Sector Disclosures believe those companies who use it to measure and report their performance will build trust and reputation, which are key success factors in a rapidly changing and challenging environment.

2.2 FOR WHOM ARE THESE SECTOR DISCLOSURES INTENDED?

The Media Sector Disclosures are intended for use by organizations that create and disseminate content for audience consumption using the tools and platforms of mass communication. The range of content is diverse including: news, information, opinion, entertainment, gaming, education, literature, advocacy, and advertising.

Activities of these organizations include at least one of the following:

- 1) Creating content
- 2) Owning a platform for the dissemination of content
- 3) Reaching a sizeable audience with content

The content created and disseminated by media organizations can be informative, entertaining, educational or persuasive.

Distribution platforms are also diverse, and may include:

- Digital (web, mobile, multimedia, multiplatform)
- Broadcast (radio, television)
- Print (newsprint, magazines, newsletters, books)
- Audio recording and reproduction
- Film recording and reproduction
- Cinema
- Video and multimedia games

In addition to the media organizations identified above, other media-related organizations that are likely to find these Sector Disclosures relevant for their operations may include:

- News agencies (originating and distributing news content to media outlets)
- Advertising agencies
- Public relations agencies
- Digital media providers (including content producers, platform/technology providers, social networks, search engines, blogs, aggregators)
- Cable and satellite providers

Business models for media organizations differ and may include:

- Advertising
- Subscription
- Free distribution or free to air
- Pay per copy
- Publicly funded
- Not for profit

2) WWF-UK and SustainAbility. Through the Looking Glass: Corporate Responsibility in the Media and Entertainment Sector. 2004

Media Sector Disclosures & Global Industry Classification Standard (GICS®)

For GRI classification purposes, including the GRI Sustainability Disclosure Database, the scope of these Sector Disclosures can be related to the following Global Industry Classification Standard (GICS®) categories:

25 Consumer Discretionary

2540 Media

254010 Media

25401010 Advertising

Companies providing advertising, marketing or public relations services.

25401020 Broadcasting

Owners and operators of television or radio broadcasting systems, including programming. Includes, radio and television broadcasting, radio networks, and radio stations.

25401025 Cable & Satellite

Providers of cable or satellite television services. Includes cable networks and program distribution.

25401030 Movies & Entertainment

Companies that engage in producing and selling entertainment products and services, including companies engaged in the production, distribution and screening of movies and television shows, producers and distributors of music, entertainment theaters and sports teams.

25401040 Publishing

Publishers of newspapers, magazines and books, and providers of information in print or electronic formats.

20 Industrials

2020 Commercial & Professional Services

202010 Commercial Services & Supplies

20201010 Commercial Printing

Companies providing commercial printing services. Includes printers primarily serving the media industry.

2.3 CONTENT-RELATED ISSUES ACROSS THE MEDIA SECTOR DISCLOSURES

Media organizations have a powerful influence on attitudes and behaviors related to Social, Environmental and Economic Aspects. There is a responsibility to recognize, understand and address the impact of their content on society.

Reporting on approaches to the creation and dissemination of content allows stakeholders to make informed decisions about the performance and impact of media organizations.

3

MEDIA SECTOR DISCLOSURES

3.1 OVERVIEW OF CONTENT FOR THE MEDIA SECTOR








GENERAL STANDARD DISCLOSURES				
<ul style="list-style-type: none">• Strategy and Analysis +• Organizational Profile +• Identified Material Aspects and Boundaries• Stakeholder Engagement +			<ul style="list-style-type: none">• Report Profile• Governance +• Ethics and Integrity +	
SPECIFIC STANDARD DISCLOSURES				
Category	Economic		Environmental	
Aspects ³	<ul style="list-style-type: none">• Economic Performance +• Market Presence• Indirect Economic Impacts +• Procurement Practices		<ul style="list-style-type: none">• Materials +• Energy +• Water• Biodiversity• Emissions +• Effluents and Waste +• Products and Services +• Compliance• Transport• Overall• Supplier Environmental Assessment• Environmental Grievance Mechanisms	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ³	<ul style="list-style-type: none">• Employment +• Labor/Management Relations +• Occupational Health and Safety +• Training and Education +• Diversity and Equal Opportunity• Equal Remuneration for Women and Men• Supplier Assessment for Labor Practices• Labor Practices Grievance Mechanisms	<ul style="list-style-type: none">• Investment +• Non-discrimination• Freedom of Association and Collective Bargaining• Child Labor• Forced or Compulsory Labor• Security Practices• Indigenous Rights• Assessment +• Supplier Human Rights Assessment• Human Rights Grievance Mechanisms +• Freedom of Expression ++• Portrayal of Human Rights ++• Cultural Rights ++• Intellectual Property ++• Protection of Privacy ++	<ul style="list-style-type: none">• Local Communities• Anti-corruption +• Public Policy +• Anti-competitive Behavior• Compliance• Supplier Assessment for Impacts on Society• Grievance Mechanisms for Impacts on	<ul style="list-style-type: none">• Customer Health and Safety• Product and Service Labeling +• Marketing Communications +• Customer Privacy• Compliance• Content Creation ++• Content Dissemination ++• Audience Interaction ++• Media Literacy ++

3) The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

+ G4 General Standard Disclosures and G4 Aspects where sector specific content has been added.






++ Sector specific Aspects.

3.2 GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR






GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Sector Disclosures
Strategy and Analysis	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-2  Additional disclosure requirements</p> <p>In Section One, refer specifically to the impacts, risks and opportunities related to the creation and dissemination of content, the particular role of the media organization in society, and the influence of its content.</p> <p>In Section Two, include risks and opportunities associated with the ongoing fundamental transformations in the media sector (e.g., sustainability of business model and revenue sources, social web, aggregators, blogs, user-generated content).</p> <p> See entire G4-2 in the <i>G4 Implementation Manual</i> p. 24</p>
Organizational Profile	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-7  Additional Guidance</p> <p>Ownership structure and assets of media organizations will allow stakeholders and audiences to evaluate the integrity and independence of content.⁴</p> <p> See entire G4-7 in the <i>G4 Implementation Manual</i> p. 25</p> <p>G4-9  Additional disclosure requirements</p> <p>Provide a breakdown of the total number of employees by core business activities (e.g., editorial, commercial).</p> <p> Additional Guidance</p> <p>List main sectors of non-media-related activities of parent or affiliated companies, especially public utilities or other highly regulated activities.</p> <p>Provide breakdowns by country or region of the following:</p> <ul style="list-style-type: none"> • Percentage breakdown of total revenue by source (e.g., advertising, interest groups, government, events) • Percentage breakdown of advertising revenue (e.g., by sector) • Circulation and audience figures and mechanisms to verify them (e.g., third-party verification, rating systems). <p> See entire G4-9 in the <i>G4 Implementation Manual</i> p. 26</p>

4) International Standardization & Accreditation Services. ISAS BCAP 9001 2010, Page 11, Section 0.3 "Specifics of the media industry".




↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Sector Disclosures
Organizational Profile (cont.)	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES (CONT.)</p> <p>G4-10  Additional disclosure requirements When reporting the total number of employees by employment contract, include freelance, and fixed contracts.</p> <p> Additional Guidance Relevance The impact of the rapid growth of freelancing, part-time work, fixed contracts and outsourced labor across the media sector demonstrates how organizations are adapting structures for industrial relations and use of human resources.</p> <p>Compilation When identifying the contract type, consider freelance and fixed contracts.</p> <p> See entire G4-10 in the G4 Implementation Manual pp. 26-27</p>
Stakeholder Engagement	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-24  Additional Guidance Further examples of stakeholder groups are:</p> <ul style="list-style-type: none"> • Audience • Advertisers • Key organizations involved in media development • Media monitoring groups • Media observers <p> See entire G4-24 in the G4 Implementation Manual p. 43</p>

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Sector Disclosures
Governance	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-34  Additional disclosure requirements Report the governance structure and decision-making processes for the creation and dissemination of content, and their interrelationship with the overall governance of the organization (e.g., strategic, financial, commercial).</p> <p>Report processes in place to ensure editorial independence from the influence of government, business or interest groups.</p> <p> Additional Guidance Decision making and control processes and structures can serve to safeguard trustworthiness, transparency, and content independence. News media organizations often serve as watchdogs for society by holding others to account. Media organizations are themselves expected to follow high governance and ethical standards.</p> <p> See entire G4-34 in the G4 Implementation Manual p. 52</p> <p>G4-41  Additional disclosure requirements Include policies and processes across the organization that aim to disclose and help avoid potential conflicts of interest in content creation and dissemination.</p> <p> See entire G4-41 in the G4 Implementation Manual p. 54</p>

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Sector Disclosures
Ethics and Integrity	<p>SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES</p> <p>G4-56  Additional disclosure requirements</p> <p>Report the organization's values with respect to content (e.g., codes of ethics, editorial policies, advertising policies, codes for content, and/or specific value statements related to content), which may include:</p> <p>Content creation</p> <ul style="list-style-type: none"> • editorial independence • freedom of expression • content quality • plurality and diversity <p>Content dissemination</p> <ul style="list-style-type: none"> • protection of vulnerable audiences • accessibility to content <p>Specify if these values apply to all content including originally produced content, advertising and acquired content.</p> <p>Report values related to how the organization is supporting progress towards a sustainable society through the content it delivers.</p> <p> Additional Guidance</p> <p>The organization's values guide the creation and/or dissemination of content in terms of quality, influence and impact that supports a sustainable society.</p> <p> See entire G4-56 in the G4 Implementation Manual p. 60</p>

3.3 SPECIFIC STANDARD DISCLOSURES FOR THE MEDIA SECTOR

IMPORTANT NOTE

This section is organized by (sub-)Category and Aspect. For each (sub-)Category, G4 Aspects are presented first and the sector specific Aspects are presented last. Only G4 Aspects that contain sector additions are presented in this section.



The following Aspects and related disclosures should only be reported if they have been identified as material. The Reporting Principles for Defining Report Content have been designed to assist organizations in identifying material Aspects. (The description of these Principles, as well as Guidance on how to apply them, can be found in the [G4 Implementation Manual](#) on pp. 9-13 and pp. 31-40.)

CATEGORY: ECONOMIC






ECONOMIC DISCLOSURES FOR THE MEDIA SECTOR

Aspects	Sector Disclosures
G4 Aspects	
Economic Performance	SECTOR ADDITIONS TO G4 INDICATORS
	<div> <div>G4-EC4</div> <div> FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT </div> </div> <div> <div> Additional disclosure requirements </div> <p>When reporting the total monetary value of financial assistance received by the organization from governments during the reporting period, include:</p> <ul style="list-style-type: none"> • Revenue received from government sources (e.g. from advertising or programming); • Other in-kind contributions (e.g., subsidized news or entertainment content). </div> <div> <div> Additional Guidance </div> <p>Relevance</p> <p>Knowledge of financial assistance and advertising revenue received from government sources can be useful for society to evaluate editorial independence and evaluate content.</p> <p>Other types of assistance or contributions, or lack of them, as well as discretionary application of norms and regulations, are also relevant to evaluate editorial independence and content, especially in countries with restrictions on freedom of expression.</p> <p>See entire G4-EC4 in the G4 Implementation Manual p. 74</p> </div>
	SECTOR SPECIFIC INDICATORS
	<div> <div>M1</div> <div> SIGNIFICANT FUNDING AND OTHER SUPPORT RECEIVED FROM NON-GOVERNMENTAL SOURCES </div> </div> <p>See disclosure requirements and Guidance on p. 34</p>









↓ ECONOMIC DISCLOSURES FOR THE SECTOR CONTINUED

ECONOMIC DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Indirect Economic Impacts	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED</p> <p> Additional Guidance</p> <p>Relevance Giving free or discounted space on media platforms (e.g., advertising, public service announcements), engaging in philanthropic or community activities, and supporting media infrastructure investments (including accessibility) can have a high potential to confer public benefit.</p> <p>Compilation Reporting the extent of development of significant investments and support, and the current or expected impacts on communities and local economies may include initiatives such as discounted/differential advertising spaces, investments to advance accessibility to content, initiatives to support local cultural activities, philanthropic investments, and programs to close the digital divide using the organization's infrastructure/capacities.</p> <p> See entire G4-EC7 in the G4 Implementation Manual p. 79</p>

CATEGORY: ENVIRONMENTAL




ENVIRONMENTAL DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Materials	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report policies related to the sustainable sourcing of newsprint/magazine/book-grade paper, concentrating on recycled/certified fiber, and the carbon and water impacts of the paper used.</p> <p>Report policies and impacts of inks and printing techniques as well as disc materials (DVDs, CDs) and packaging.</p> <p>Report policies related to recycling of materials by the company and initiatives to promote recycling by end users.</p> <p>Report approach to managing unsold/returned media materials (for example print material, CDs, DVDs).</p> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> MATERIALS USED BY WEIGHT OR VOLUME</p> <p> Additional disclosure requirements</p> <p>Report total weight of paper used in kilograms, and broken down by type (i.e., origin, certification, recycled and virgin fiber breakdown, grade, and methods of coating and bleaching).</p> <p>Report carbon intensity of the paper used in kg CO₂ equivalent by kilo paper.</p> <p>Report total volume of inks used breaking down by type of inks used (including environmentally friendly inks), and breakdown by printing technique.</p> <p>Report total volume of glues and bindings used by type.</p> <p>Report total volume of plastics and other materials used for packaging, DVDs, CDs, broken down by type.</p> <p> Additional Guidance</p> <p>Documentation</p> <p>Paper suppliers can provide data on the carbon intensity of the paper in kg CO₂ equivalent by kilo paper.</p> <p> See entire G4-EN1 in the G4 Implementation Manual p. 86</p>

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED







ENVIRONMENTAL DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Energy	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN7 REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES</p> <p> Additional Guidance</p> <p>Compilation</p> <p>Initiatives to reduce the energy requirements of major products/product groups or services may include:</p> <ul style="list-style-type: none"> • Tests, processes and initiatives such as integrating environmentally-friendly computing, 'green information technology', server data warehousing, or printing press efficiency. • Initiatives related to production sets and equipment. <p> See entire G4-EN7 in the G4 Implementation Manual p. 95</p>
Emissions	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</p> <p> Additional Guidance</p> <p>Compilation</p> <p>Include effects on the organization's greenhouse gas emissions as a result of the transition from traditional printing to new digital techniques, or other changes.</p> <p> See entire G4-EN19 in the G4 Implementation Manual pp. 116-117</p>
Effluents and Waste	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-EN23 TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD</p> <p> Additional disclosure requirements</p> <p>Report practices to recycle or safely dispose of paper, inks, plastics, batteries, and electronic equipment.</p> <p>Report practices to mitigate and remediate the environmental impact of field productions and sets (e.g., paints, lighting, waste).</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Media companies may have intensive use of paper, inks, plastics, batteries, and electronic equipment in the production of media content.</p> <p> See entire G4-EN23 in the G4 Implementation Manual p. 123</p>
Products and Services	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Report initiatives to diminish the environmental impact of materials returned.</p>

CATEGORY: SOCIAL






SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Employment	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report policy and/or contractual agreements related to:</p> <ul style="list-style-type: none"> • Terms of engagement including remuneration, and mechanisms for severance and cessation of employment for contractors, subcontractors, freelancers and interns. Where contracted work is taking place in hostile environments, indicate whether the contract provides details of remuneration including for example social welfare benefits and insurance arrangements. • Preserving and remunerating intellectual property rights across all platforms of content dissemination (e.g., contractual provisions, policies for compensating creative talent for multiplatform distribution of their creative content, specific payment for separate distribution). • Ensuring conditions for the development and protection of children and young people under the age of 18 involved in artistic performance (e.g., level of guardian supervision required when working for the organization, continuation of education according to local legal conditions, limits to number of hours worked, psychological support in dealing with child celebrity), referring to the ILO Minimum Age Convention 1973 (No. 138, Article 8). <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual pp. 144-145</p>
Labor/Management Relations	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>The rapid transformation of technology and methods of delivery has led to an increased number of ways that content can be disseminated to audiences. This has created new questions about how content generators are paid, about distinctions between the recognized workforce and public contributors, about changes in working practice, and about the general organization of work that appears on more than one platform offered by the same media company.</p> <p>Report policies to manage remuneration and working conditions for content generators across platforms.</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED




LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Occupational Health and Safety	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report:</p> <ul style="list-style-type: none"> • Policies on employment and provision of safe and secure working conditions, and where applicable on protection of employees and contractors, in areas and circumstances where there is an actual or potential risk to personal safety. This can include conflict and post-conflict zones, areas of natural disaster, or other environments. • Policy on arrangements to compensate and care for employees and contractors who are victims of adverse conditions. • Policy on employees and contractors who reject dangerous assignments. • Provision of mechanisms to protect the safety of sources of information and ensure their confidentiality. <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 151</p>
	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER</p> <p> Additional disclosure requirements</p> <p>Report each work-related fatality and actions taken following the incident. These can include incidents in conflict and post-conflict zones, areas of natural disaster, or other high-risk circumstances (e.g., areas with restrictions on freedom of expression).</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Media employment can sometimes place workers in greater danger because of news events, threats of violence or on-location incidents. These can include particular issues of care relating to employees and use of ancillary staff engaged in news and current affairs assignments in areas of conflict and post-conflict zones, areas of natural disaster, or other high-risk environments and circumstances (e.g., areas with restrictions on freedom of expression).</p> <p>References</p> <ul style="list-style-type: none"> • International News Safety Institute: www.newssafety.org <p> See entire G4-LA6 in the G4 Implementation Manual pp. 153-154</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED


LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Occupational Health and Safety (cont.)	<p>SECTOR ADDITIONS TO G4 INDICATORS (CONT.)</p> <p>G4-LA7 WORKERS WITH HIGH INCIDENCE OR HIGH RISK OF DISEASES RELATED TO THEIR OCCUPATION</p> <p> Additional disclosure requirements</p> <p>Report training and education initiatives in areas where there is an actual or potential risk to workforce safety, such as providing safety training for both local and international employees and contractors. This can include conflict and post-conflict zones and areas of natural disaster or other working environments.</p> <p> See entire G4-LA7 in the G4 Implementation Manual p. 155</p>
Training and Education	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-LA9 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY</p> <p> Additional disclosure requirements</p> <p>Report specific training related to content values, content creation and content dissemination.</p> <p>Report number of employees that have received skills training when technological changes affect employees' area of expertise.</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Skills training is becoming more important as technological changes may affect media employees' area of expertise and job security.</p> <p> See entire G4-LA9 in the G4 Implementation Manual pp. 158-159</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED


SUB-CATEGORY: HUMAN RIGHTS

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Investment	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR2 TOTAL HOURS OF EMPLOYEE TRAINING ON HUMAN RIGHTS POLICIES OR PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF EMPLOYEES TRAINED</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Content or editorial policies reflect Aspects of human rights (including freedom of expression, portrayal of human rights, cultural rights, intellectual property and protection of privacy). Training and awareness of employees in these policies is essential in creating and disseminating responsible content. This information is of value to stakeholders in determining the performance of a media organization.</p> <p> See entire G4-HR2 in the G4 Implementation Manual p. 177</p>
Assessment	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR9 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS THAT HAVE BEEN SUBJECT TO HUMAN RIGHTS REVIEWS OR IMPACT ASSESSMENTS</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Media organizations can have significant impact on Aspects of human rights (including freedom of expression, portrayal of human rights, cultural rights, intellectual property and protection of privacy). Reviews and/or impact assessments of how the relevant Aspects are integrated in operations are essential to ensure that the organization's impact is in line with its content values or editorial policies. Refer to General Standard Disclosure G4-56.</p> <p>Compilation</p> <p>In this context, examples of operations include bureaus, content creation operations, and content dissemination operations.</p> <p>Documentation</p> <p>Further potential information sources include external media impact statements, qualitative and quantitative surveys.</p> <p> See entire G4-HR9 in the G4 Implementation Manual p. 191</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Human Rights Grievance Mechanisms	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR12 NUMBER OF GRIEVANCES ABOUT HUMAN RIGHTS IMPACTS FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS</p> <p> Additional Guidance</p> <p>Relevance</p> <p>To monitor and, if needed, mitigate the impact that media organizations can have on Aspects of human rights (including freedom of expression, portrayal of human rights, cultural rights, intellectual property and protection of privacy), formal grievance procedures relating to the content and editorial policies may be in place.</p> <p> See entire G4-HR12 in the <i>G4 Implementation Manual</i> p. 197</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED


HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Freedom of Expression	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Article 19 of the Universal Declaration on Human Rights⁵: ‘Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers’. This article recognizes freedom of opinion and expression as a fundamental human right. Media organizations provide society with tools to exercise these rights. Therefore, they can play a key role in promoting and contributing to freedom of expression. Freedom of expression brings with it the responsibility to operate within an ethical framework.⁶</p> <p>When reporting on the management approach to freedom of expression, include the elements listed below in the two following situations: Media organizations <u>exercising</u> freedom of expression and media organizations <u>supporting society’s rights</u> to freedom of expression. For example:</p> <ul style="list-style-type: none"> • Principles by which the organization operates in contexts of restrictions on freedom of expression • Enabling society to actively exercise its right to freedom of expression (e.g., telecommunications/technology infrastructure, literacy programs, accessibility to content and services) • Initiatives to advance the free flow of information • Pluralism of ideas and views • Transparency regarding public policy and lobbying (Refer to the Aspect-specific Guidance for G4-DMA-b for the Public Policy Aspect) • Principles to avoid self-censorship, either in content or marketing communications • Media literacy (Refer to sector specific Guidance for DMA for the Media Literacy Aspect and M7) • Right of rectification and of reply • User-generated content and audience interaction (Refer to Product Responsibility) <p>References</p> <ul style="list-style-type: none"> • International Freedom of Expression eXchange (IFEX): www.ifex.org <p>SECTOR SPECIFIC INDICATORS</p> <p><i>This sector specific Aspect does not contain Indicators.⁷</i></p>

5) United Nations. Universal Declaration of Human Rights (1948) – Art 27

6) UNESCO. Media Development Indicators: A framework for assessing media development. Endorsed by the Intergovernmental Council of the International Programme for the Development of Communication (IPDC) at its 26th session (26-28 March 2008).

7) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI’s Standard Disclosures.


↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Portrayal of Human Rights	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Report the management approach to the portrayal of vulnerable groups in content, and how the organization addresses the portrayal of minorities, misrepresented or underrepresented groups in this non-exhaustive example list:</p> <ul style="list-style-type: none"> • Women • Children • People with disabilities⁸ • Indigenous communities • Religious groups • Ethnic groups • Other social groups (e.g., sexual orientation, age, political) <p>Report management approach to avoid vilification and incitement of hatred, for example:</p> <ul style="list-style-type: none"> • Protection of individuals or community groups from being discriminated against or vilified through content that may inappropriately or negatively label them. • Avoiding prejudice towards individuals or groups through content. • Ensuring content contains no unnecessary references to people's physical characteristics, cultural practices or religious beliefs. <p>SECTOR SPECIFIC INDICATORS</p> <p><i>This sector specific Aspect does not contain Indicators.⁹</i></p>

8) International Labor Organization (ILO). Media Guidelines for the Portrayal of Disability, 2010

9) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.



↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Cultural Rights ¹⁰	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Article 27 of the Universal Declaration of Human Rights: ‘Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.’</p> <p>Article 2 of the UNESCO Convention on protection and promotion of diversity of cultural expressions: ‘Cultural diversity can be protected and promoted only if human rights and fundamental freedoms such as freedom of expression, information and communication, as well as the ability of individuals to choose cultural expressions are guaranteed’.</p> <p>Article 4 of the Universal Declaration on Cultural Diversity: ‘The defense of cultural diversity is an ethical imperative, inseparable from respect for human dignity. It implies a commitment to human rights and fundamental freedoms (...) No one may invoke cultural diversity to infringe upon human rights guaranteed by international law, nor to limit their scope’.</p> <p>Media provides society with tools to exercise these rights. Therefore, media organizations can play a key role in promoting and contributing to exercising cultural rights.</p> <p>Report the management approach regarding cultural rights (e.g., audience participation, local talent, content production capacities, giving a platform to new, diverse arts and original work, promotion and preservation of cultural heritage).</p> <p>SECTOR SPECIFIC INDICATORS</p> <p><i>This sector specific Aspect does not contain Indicators.¹¹</i></p>

10) United Nations Universal Declaration of Human Rights (1948) – Art 27

11) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Intellectual Property ¹²	SECTOR SPECIFIC GUIDANCE FOR DMA <div>  Additional Guidance <p>Article 27 of the Universal Declaration of Human Rights: 'Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary, or artistic production of which he is the author'.</p> <p>Report the management approach to ensuring that all disseminated content acknowledges and respects the intellectual property rights of all authors. (Refer to the sector specific Guidance for DMA for the Employment Aspect in the Labor Practices and Decent Work sub-Category).</p> </div>
	SECTOR SPECIFIC INDICATORS <p><i>This sector specific Aspect does not contain Indicators.¹³</i></p>
Protection of Privacy ¹⁴	SECTOR SPECIFIC GUIDANCE FOR DMA <div>  Additional Guidance <p>Article 12 of the Universal Declaration of Human Rights: 'No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honour and reputation. Everyone has the right to the protection of the law against such interference or attacks'.</p> <p>Report the management approach, including and in addition to legal requirements, to the protection of:</p> <ul style="list-style-type: none"> • privacy of people (especially children) that may appear or be referred to in content • privacy in gathering content and undertaking business activities (for example, confidentiality of sources, protecting source's privacy when taken to court, and violation of privacy during news gathering). • privacy in agreements for information provided by sources (e.g., on-the-record, off-record, Chatham House Rule, embargos). </div>
	SECTOR SPECIFIC INDICATORS <p><i>This sector specific Aspect does not contain Indicators.¹⁵</i></p>

12) UN. Universal Declaration of Human Rights (1948)– Art 27








13) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.

14) UN. Universal Declaration of Human Rights (1948)– Art 12

15) To address this Aspect, the organization may use alternative indicators or develop their own indicators. Organization-specific indicators included in the report should be subject to the GRI Reporting Principles and have the same technical rigor as GRI's Standard Disclosures.





↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: SOCIETY








SOCIETY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Anti-corruption	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>News media organizations play an important role, holding others to account when corruption occurs. Therefore they are expected to lead by example and follow high standards of anti-corruption practices when creating and disseminating media content.</p> <p>When reporting on the management approach toward corruption, report related codes of conduct.</p> <p>Report the management approach to receiving benefits, including for example inducement, charging for coverage and, in the case of journalists, paying sources illicitly for news content.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 205</p>
Public Policy	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Media organizations participate in the lobbying of government officials and bodies, and other forms of industry-related lobbying. Lobbying may affect content creation and dissemination.</p> <p>Transparency about when and how lobbying is undertaken allows stakeholders to gauge the organization's priorities and effectiveness.</p> <p>Include public policy positions, participation in public policy development and lobbying related to specific media industry issues (e.g., 'media laws', infrastructure/spectrum, media ownership, copyright).</p> <p>If the lobbying is done by an industry association on behalf of the company, report the main lobbying positions.</p> <p> See entire Aspect-specific Guidance for DMA in the G4 Implementation Manual p. 209</p> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TOTAL VALUE OF POLITICAL CONTRIBUTIONS BY COUNTRY AND RECIPIENT/BENEFICIARY</p> <p> Additional Guidance</p> <p>Relevance</p> <p>This is an important Indicator to evaluate editorial independence.</p> <p> See entire G4-SO6 in the G4 Implementation Manual p. 210</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SUB-CATEGORY: PRODUCT RESPONSIBILITY

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Product and Service Labeling	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION'S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS</p> <p> Additional disclosure requirements</p> <p>When reporting on disposal of the product and environmental/social impacts, include disposal of media products (e.g., paper, DVDs, video games).</p> <p>Report mechanisms to guarantee accuracy in labeling (e.g., labeling for appropriate age groups such as video games, music and programs).</p> <p> See entire G4-PR3 in the G4 Implementation Manual p. 226</p>
Marketing Communications	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Advertising is a significant component of many media organizations' content, which contributes to business performance. It is important for media companies to recognize its influence.</p> <p>Report policies and procedures in relation to:</p> <ul style="list-style-type: none"> • Advertising on the media organization's content platforms (e.g., paid commercials, product placement, sponsorships, promotions) and selection criteria in place to accept or reject advertising campaigns, promotions and sponsorships. Refer to the content values of the organization, voluntary codes and regulations, and initiatives for vulnerable audience protection. • Responsible and sustainable initiatives in advertising practices (e.g., working with advertisers and agencies). • Indications of commercially supported content (e.g., advertorials, product placement).





↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
G4 Aspects	
Marketing Communications (cont.)	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>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</p> <p> Additional Guidance</p> <p>Relevance</p> <p>Advertising is a significant component of many media organizations' content, as it contributes to business performance.</p> <p>This Indicator relates to advertising by third parties in content provided by media organizations and to advertising by the media organizations.</p> <p> See entire G4-PR7 in the G4 Implementation Manual p. 231</p>
Sector specific Aspects	
Content Creation	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Report management approach to ensure the alignment of content creation activities with the content values and policies defined by the media organization. Include the management approach in place to ensure:</p> <ul style="list-style-type: none"> • editorial independence • content quality • plurality and diversity <p>SECTOR SPECIFIC INDICATORS</p> <p>M2 METHODOLOGY FOR ASSESSING AND MONITORING ADHERENCE TO CONTENT CREATION VALUES</p> <p>See  disclosure requirements and  Guidance on p. 35</p> <p>M3 ACTIONS TAKEN TO IMPROVE ADHERENCE TO CONTENT CREATION VALUES, AND RESULTS OBTAINED</p> <p>See  disclosure requirements and  Guidance on p. 36</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Content Dissemination	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Report management approach to ensure the alignment of content dissemination activities with the content values and policies defined by the media organization. Include the management approach in place related to:</p> <ul style="list-style-type: none"> • Accessibility: Report processes to provide and promote equity of access to content and products for audiences including minorities, the elderly, people with disabilities, and/or isolated communities. • Informed decision making and protection of vulnerable audiences: Report management approach to promote informed decision making by media consumers and audiences, and protection of vulnerable audiences. Include compliance with applicable legislation and management approaches to go beyond compliance, including policies and editorial/content codes. <p>SECTOR SPECIFIC INDICATORS</p> <p>M4 ACTIONS TAKEN TO IMPROVE PERFORMANCE IN RELATION TO CONTENT DISSEMINATION ISSUES (ACCESSIBILITY AND PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING) AND RESULTS OBTAINED</p> <p>See  disclosure requirements and  Guidance on p. 37</p> <p>M5 NUMBER AND NATURE OF RESPONSES (FEEDBACK/COMPLAINTS) RELATED TO CONTENT DISSEMINATION, INCLUDING PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING AND ACCESSIBILITY, AND PROCESSES FOR ADDRESSING THESE RESPONSES</p> <p>See  disclosure requirements and  Guidance on p. 38</p>
Audience Interaction	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance</p> <p>Report management approach to establish effective feedback and interaction with the audience, and procedures for response and action. Also report policies for managing, moderating and/or filtering user-generated content, including user codes of conduct (e.g., users' privacy, child/youth protection, personal identification, publishing responsibilities, intellectual property).</p> <p>SECTOR SPECIFIC INDICATORS</p> <p>M6 METHODS TO INTERACT WITH AUDIENCES AND RESULTS</p> <p>See  disclosure requirements and  Guidance on p. 39</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Sector Disclosures
Sector specific Aspects	
Media Literacy	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance</p> <p>Media literacy is the ability to access, analyze, evaluate and develop media in a variety of forms. Media literacy builds both an understanding of the role of media in society and essential skills, such as critical thinking, inquiry, self-expression and social and communication abilities, which are vital for fostering informed and active citizens. Therefore, media companies have the responsibility to promote and contribute to media literacy, in partnership with their stakeholders when possible.</p> <p>Report management approach to empower audiences and society at large to develop skills to, for example:</p> <ul style="list-style-type: none"> • understand and engage with content • improve digital literacy • produce content (including helping local communities to gain technical production skills) • express themselves • critically consume and analyze content <p>SECTOR SPECIFIC INDICATORS</p> <p> ACTIONS TAKEN TO EMPOWER AUDIENCES THROUGH MEDIA LITERACY SKILLS DEVELOPMENT AND RESULTS OBTAINED</p> <p>See  disclosure requirements and  Guidance on p. 40</p>

4

FULL TEXT FOR
THE MEDIA
SECTOR
DISCLOSURES4.1 FULL TEXT FOR SPECIFIC STANDARD DISCLOSURES FOR THE MEDIA
SECTOR

CATEGORY: ECONOMIC

G4 Aspect: Economic Performance

Indicators

M1

SIGNIFICANT FUNDING AND OTHER SUPPORT RECEIVED FROM NON-GOVERNMENTAL SOURCES

1. Relevance

This Indicator provides a measure of non-governmental contributions to the reporting organization. The significant financial assistance received from an NGO, foundation, or private company can be useful for developing a balanced picture of the transactions between the reporting organization and non-governmental entities.

Knowledge of financial assistance, advertising revenue, and in-kind support received from non-governmental sources can be useful for stakeholders to evaluate content and editorial independence.

2. Compilation

2.1 Identify the significant funding and other support on an accruals basis for the following categories:

- Sponsorships and events
- Partnerships
- In-kind financial value
- Donations
- Advertising

2.2 Report values by categories identified in 2.1 and the aggregated total value for financial and in-kind support.

3. Definitions

None.

4. Documentation

Potential sources of information include internal audits, accounting reports and financial statements.

5. References

- UNESCO Media Development Indicators: A framework for assessing media development. Endorsed by the Intergovernmental Council of the International Programme for the Development of Communication (IPDC) at its 26th session (26-28 March 2008).

CATEGORY: SOCIAL

SUB-CATEGORY: PRODUCT RESPONSIBILITY

Sector specific Aspect: Content Creation

Indicators

M2

METHODOLOGY FOR ASSESSING AND MONITORING ADHERENCE TO CONTENT CREATION VALUES

1. Relevance

It is important for media organizations to report the methodology for assessing and monitoring content creation as it relates to content values such as:

- editorial independence
- content quality
- plurality and diversity

This information allows stakeholders to evaluate the organization's commitment to its content values and the existence of monitoring and continuous improvement processes.

Through effective monitoring and evaluation of feedback, media organizations can improve their accountability to stakeholders. It is also important to monitor content's brainprint, given its potential impact on society.

2. Compilation

2.1 Report mechanisms to assess ethical and quality standards in line with the content values.

For example:

- Processes in place to monitor the adherence to editorial codes (e.g., ombudsman, whistle blowing system, staff surveys)
- Process for collecting responses and feedback in relation to content creation (e.g., complaints/suggestions, audience surveys) and the mechanisms to facilitate comments on content
- Processes for dealing with responses and feedback received
- Processes to engage with external organizations that are evaluating your content (e.g., third-party assessments, content analysis, market research, analysis of tags embedded in metadata of digital content)

2.2 Report the scope (e.g., percentage of content analyzed, proportion of markets analyzed, NGOs engaged) and frequency of assessment methods.

2.3 Report the results obtained from assessment methods.

2.4 Report the extent to which the assessment methodologies include original, acquired and advertising content.

3. Definitions

None.

4. Documentation

None.

5. References

- International Standardization & Accreditation Services - ISAS BCP 9001:2010.

M3

ACTIONS TAKEN TO IMPROVE ADHERENCE TO CONTENT CREATION VALUES, AND RESULTS OBTAINED**1. Relevance**

After assessing and monitoring adherence to content creation values, media organizations have the opportunity to take action to ensure the following:

- editorial independence
- content quality
- plurality and diversity

Adherence to content values is fundamental to making media organizations accountable and responsible for the influence and impacts their content has on society.

This information also allows stakeholders to evaluate the organization's priorities and effectiveness with respect to editorial independence, content quality and plurality and diversity.

2. Compilation**2.1 Report:**

- a. Mechanisms to improve performance related to content quality
- b. Mechanisms to improve performance related to editorial independence, including independence from interferences or control, be it governmental, political, technical, economical or other.

For example (referring to both types of mechanisms):

- Disclosure of commercial interests of the organization as they affect content (e.g., disclosure of advertisers that represent five per cent or more of advertising revenue)
- Process for whistle-blowers
- Existence of own or participation in external ethical committees
- Editorial councils
- Policies regarding accepting advertising revenue
- Elements of editorial policies, codes and values
- Responses to audience/stakeholder feedback and staff survey results

Other relevant mechanisms may include:

- Mechanisms to ensure adherence of employees and paid content contributors to codes of content values, policies and codes
- Mechanisms to provide a neutral monitoring process in relation to content values (e.g., in-house ombudsman or overall ombudsman, press council, industry council)

- Internal and external review mechanisms to test adherence to existing regulatory codes
- Labeling and other mechanisms to ensure an unambiguous separation of advertising and editorial content, as well as a differentiation between fact and opinion and when content is related to own commercial interests
- Hiring decisions, training and budgeting initiatives to improve adherence to content creation values

2.2 Report initiatives to ensure the plurality and diversity of sources of information and the participation of all sectors of society in the media.

For example:

- Initiatives to promote a plurality of views
- Actions taken to engage diverse groups in content development
- Actions taken to reflect cultural diversity through content
- Initiatives to encourage audience interaction and participation in creating content
- Initiatives to promote and include local creative talent

2.3 Report results and impacts of actions of the mechanisms reported in 2.1 a and b.**3. Definitions**

None.

4. Documentation

Potential sources of information include company policies and values concerning stakeholder engagement and the editorial department's policies, agendas and feedback mechanism results.

5. References

- International Standardization & Accreditation Services. ISAS BCP 9001:2010.

Sector specific Aspect: Content Dissemination

Indicators


M4

ACTIONS TAKEN TO IMPROVE PERFORMANCE IN RELATION TO CONTENT DISSEMINATION ISSUES (ACCESSIBILITY AND PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING) AND RESULTS OBTAINED

1. Relevance

Media organizations have the opportunity to take action to improve content dissemination regarding accessibility as well as vulnerable audience protection and informed decision making by media consumers and audiences. This information allows stakeholders to gauge the organization's priorities and effectiveness with respect to accessibility, informed decision making and protection concerning vulnerable audiences.

2. Compilation

2.1 Report actions taken to improve performance related to the accessibility of media content.

For example, using tools such as subtitling, audio description, closed captioning, web navigation, and development of specific products and content.

2.2 Report results and impacts of actions taken related to improving accessibility of media content.

For example:

- Number/percentage of programs with subtitling, audio description, closed captioning
- Number of accessible web sites (compliant with, for example, website accessibility W3C)
- Number of products and content designed specifically to allow easy access
- Percentage audience satisfaction

2.3 Report actions taken to improve performance related to informed decision making by media consumers and audiences, and protection of vulnerable audiences, including results.

For example:

- Protecting youth from potentially inappropriate or harmful content (e.g., violence, sexual content, offensive language, abusive advertising), as defined by internal codes, legislation, local ratings systems, and the United Nations Convention on the Rights of the Child (1989)
- Avoidance of unintended audiences being exposed to potentially harmful content (e.g., times of broadcast, website access policies, restrictive access)
- Empowering audiences to consume content responsibly (e.g., parental controls, awareness raising and education initiatives)
- Warning audiences of potentially inappropriate, offensive, sensitive or harmful content, and disclosing information regarding the differentiation of fact and fiction when appropriate
- Number of awareness raising campaigns and number of people reached

3. Definitions

None.

4. Documentation

None.

5. References

- UNESCO. Media Development Indicators: a framework for assessing media development.
- UN. Universal Declaration of Human Rights (1948).

M5

NUMBER AND NATURE OF RESPONSES (FEEDBACK/COMPLAINTS) RELATED TO CONTENT DISSEMINATION, INCLUDING PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING AND ACCESSIBILITY, AND PROCESSES FOR ADDRESSING THESE RESPONSES

1. Relevance

Through effective monitoring and evaluation of responses (feedback/complaints), media organizations can improve their accountability to stakeholders in relation to content dissemination issues (protection of vulnerable audiences and informed decision making by media consumers and audiences, and accessibility).

Knowing and understanding responses (feedback/complaints) and the opinions of stakeholders and consumers gives media companies an opportunity to improve the way in which they disseminate content and the impact they have on society.

2. Compilation

2.1 Report processes for collecting responses (feedback/complaints) (e.g., ombudsman, audience and readers' councils, online feedback, self-regulatory and regulatory bodies).

2.2 Report processes for assessing responses (feedback/complaints) and determining the response required, including how the organization distinguishes between vexatious and legitimate/upheld responses (feedback/complaints) (e.g., internal or external process by independent bodies, ombudsman, legal department).

2.3 Report the number and nature of legitimate/upheld responses (feedback/complaints), broken down by relevant categories for example by audience type (e.g., political parties, vulnerable groups), and/or by type of response (e.g., vexatious complaints, complaints on advertising, use of language, portrayal of vulnerable groups, violence).

3. Definitions

Vexatious complaints

These are complaints that are brought solely to harass or subdue an adversary. These may include bringing lawsuits or repetitive, burdensome, unwarranted filing of legal actions.

4. Documentation

Potential sources of information include the reporting organization's marketing and editorial departments and internal audits.

5. References

- UNESCO. Media Development Indicators: a framework for assessing media development.
- UN. Universal Declaration of Human Rights (1948).

Sector specific Aspect: Audience Interaction

Indicators



M6

METHODS TO INTERACT WITH AUDIENCES AND RESULTS

1. Relevance

Engaging and participating with audiences gives media companies an opportunity to improve their content and the impact they have on society.

Engagement and participation encourages freedom of expression and pluralism.

Audience interaction can help improve and create new content, promote discussion, and provide feedback on content.

2. Compilation

2.1 Report methods to engage with audiences (e.g., social media platforms, opportunities to comment and debate, and web-based platforms for content creation).

2.2 Report number of people engaged, broken down by engagement method.

3. Definitions

None.

4. Documentation

None.

5. References

None.

Sector specific Aspect: Media Literacy

Indicators



M7

ACTIONS TAKEN TO EMPOWER AUDIENCES THROUGH MEDIA LITERACY SKILLS DEVELOPMENT AND RESULTS OBTAINED

1. Relevance

Media literacy is the ability to access, analyze, evaluate and develop media in a variety of forms. Media literacy builds both an understanding of the role of media in society and essential skills, such as critical thinking, inquiry, self-expression and social and communication abilities, which are vital for fostering informed and active citizens.

Media organizations have the opportunity to take action to initiate and improve performance related to empowering audiences by developing their media literacy skills.

For example, media literacy skills can enable audiences and society to:

- understand and engage with content
- improve their digital literacy
- produce content (including helping local communities to gain technical production skills)
- improve their self-expression
- critically consume and analyze content

This information allows stakeholders to gauge the organization's priorities and effectiveness on media literacy.

2. Compilation

- 2.1** Report actions related to empowering audiences by developing skills (e.g., awareness campaigns, education programs, public forums and debates).
- 2.2** Report results obtained related to empowering audiences by developing skills (e.g., number of people reached).

3. Definitions

Media Literacy

The ability to access, analyze, evaluate and develop media in a variety of forms. Media literacy builds both an understanding of the role of media in society and essential skills, such as critical thinking, inquiry, self-expression and social and communication abilities, which are vital for fostering informed and active citizens.

4. Documentation

None.

5. References

- UNESCO. Media and Information Literacy. Curriculum for Teachers. 2011: <http://unesdoc.unesco.org/images/0019/001929/192971e.pdf>.

5

ANNEX I. OVERVIEW
OF LINKS WITH THE
MEDIA SECTOR
SUPPLEMENT

Annex I provides an overview of how the Media Sector Supplement (2012) contents have been re-organized to fit the new structure of the G4 Guidelines and includes references to the original contents' location in the Sector Supplement.

Legend:

The following references correspond to the different chapters of the *G3.1 Media Sector Supplement* as follows:

- RG & MSS → Sustainability Reporting Guidelines & Media Sector Supplement
- IP: EC & MSS → Indicator Protocols Set Economic (EC)
- IP: EN & MSS → Indicator Protocols Set Environment (EN)
- IP: LA & MSS → Indicator Protocols Set Labor Practices and Decent Work (LA)
- IP: HR & MSS → Indicator Protocols Set Human Rights (HR)
- IP: SO & MSS → Indicator Protocols Set Society (SO)
- IP: PR & MSS → Indicator Protocols Set Product Responsibility (PR)

GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR







GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Original location of the Sector Disclosures in the Sector Supplement (2012)
Strategy and Analysis	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES  Additional disclosure requirements See Sector Supplement RG & MSS, pp. 30-31
Organizational Profile	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES  Additional Guidance See Sector Supplement RG & MSS, p. 31  Additional disclosure requirements See Sector Supplement RG & MSS, p. 31  Additional Guidance See Sector Supplement RG & MSS, pp. 31-32

↓ GENERAL STANDARD DISCLOSURES FOR THE SECTOR CONTINUED

GENERAL STANDARD DISCLOSURES FOR THE MEDIA SECTOR	
Section	Original location of the Sector Disclosures in the Sector Supplement (2012)
Organizational Profile (cont.)	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES (CONT.)  G4-10  Additional disclosure requirements See Sector Supplement IP: LA & MSS, p. 4  Additional Guidance See Sector Supplement IP: LA & MSS, p. 4
Stakeholder Engagement	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES  G4-24  Additional Guidance See Sector Supplement RG & MSS, p. 35
Governance	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES  G4-34  Additional disclosure requirements See Sector Supplement RG & MSS, p. 33  Additional Guidance See Sector Supplement RG & MSS, p. 33  G4-41  Additional disclosure requirements See Sector Supplement RG & MSS, p. 34
Ethics and Integrity	SECTOR ADDITIONS TO G4 GENERAL STANDARD DISCLOSURES  G4-56  Additional disclosure requirements See Sector Supplement RG & MSS, p. 34  Additional Guidance See Sector Supplement RG & MSS, p. 34

SPECIFIC STANDARD DISCLOSURES FOR THE MEDIA SECTOR

CATEGORY: ECONOMIC

ECONOMIC DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Economic Performance	SECTOR ADDITIONS TO G4 INDICATORS <div>  FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT  Additional disclosure requirements See Sector Supplement IP: EC & MSS, p. 8  Additional Guidance See Sector Supplement IP: EC & MSS, p. 8 </div>
	SECTOR SPECIFIC INDICATORS <div>  SIGNIFICANT FUNDING AND OTHER SUPPORT RECEIVED FROM NON-GOVERNMENTAL SOURCES See Sector Supplement IP: EC & MSS, p. 9 </div>
Indirect Economic Impacts	SECTOR ADDITIONS TO G4 INDICATORS <div>  DEVELOPMENT AND IMPACT OF INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED  Additional Guidance See Sector Supplement IP: EC & MSS, p. 13 </div>

CATEGORY: ENVIRONMENTAL









ENVIRONMENTAL DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Materials	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 38</p> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> MATERIALS USED BY WEIGHT OR VOLUME</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & MSS, p. 5</p> <p> Additional Guidance See Sector Supplement IP: EN & MSS, p. 5</p>
Energy	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES</p> <p> Additional Guidance See Sector Supplement IP: EN & MSS, p. 12</p>
Emissions	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</p> <p> Additional Guidance See Sector Supplement IP: EN & MSS, p. 25</p>
Effluents and Waste	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TOTAL WEIGHT OF WASTE BY TYPE AND DISPOSAL METHOD</p> <p> Additional disclosure requirements See Sector Supplement IP: EN & MSS, p. 29</p> <p> Additional Guidance See Sector Supplement IP: EN & MSS, p. 29</p>

↓ ENVIRONMENTAL DISCLOSURES FOR THE SECTOR CONTINUED



ENVIRONMENTAL DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Products and Services	<div>SECTOR SPECIFIC GUIDANCE FOR DMA</div> <div><div><div>G4-DMA</div></div><div><div>Additional Guidance</div><div>See Sector Supplement IP: EN & MSS, p. 33</div></div></div>

CATEGORY: SOCIAL




SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Employment	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 41</p>
Labor/Management Relations	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 41</p>
Occupational Health and Safety	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, pp. 41-42</p> <hr/> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p> TYPE OF INJURY AND RATES OF INJURY, OCCUPATIONAL DISEASES, LOST DAYS, AND ABSENTEEISM, AND TOTAL NUMBER OF WORK-RELATED FATALITIES, BY REGION AND BY GENDER</p> <p> Additional disclosure requirements See Sector Supplement IP: LA & MSS, p. 12</p> <p> Additional Guidance See Sector Supplement IP: LA & MSS, pp. 12-13</p> <p> WORKERS WITH HIGH INCIDENCE OR HIGH RISK OF DISEASES RELATED TO THEIR OCCUPATION</p> <p> Additional disclosure requirements See Sector Supplement IP: LA & MSS, p. 14</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

LABOR PRACTICES AND DECENT WORK DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Training and Education	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-LA9 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER, AND BY EMPLOYEE CATEGORY</p> <p> Additional disclosure requirements See Sector Supplement IP: LA & MSS, p. 16</p> <p> Additional Guidance See Sector Supplement IP: LA & MSS, p. 16</p>



SUB-CATEGORY: HUMAN RIGHTS

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Investment	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR2 TOTAL HOURS OF EMPLOYEE TRAINING ON HUMAN RIGHTS POLICIES OR PROCEDURES CONCERNING ASPECTS OF HUMAN RIGHTS THAT ARE RELEVANT TO OPERATIONS, INCLUDING THE PERCENTAGE OF EMPLOYEES TRAINED</p> <p> Additional Guidance See Sector Supplement IP: HR & MSS, p. 5</p>
Assessment	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR9 TOTAL NUMBER AND PERCENTAGE OF OPERATIONS THAT HAVE BEEN SUBJECT TO HUMAN RIGHTS REVIEWS OR IMPACT ASSESSMENTS</p> <p> Additional Guidance See Sector Supplement IP: HR & MSS, p. 12</p>
Human Rights Grievance Mechanisms	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-HR12 NUMBER OF GRIEVANCES ABOUT HUMAN RIGHTS IMPACTS FILED, ADDRESSED, AND RESOLVED THROUGH FORMAL GRIEVANCE MECHANISMS</p> <p> Additional Guidance See Sector Supplement IP: HR & MSS, p. 13</p>


↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

HUMAN RIGHTS DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
Sector specific Aspects	
Freedom of Expression	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, pp. 44-45 See Sector Supplement IP: HR & MSS, p. 2
Portrayal of Human Rights	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, p. 45
Cultural Rights	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, pp. 45-46
Intellectual Property	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, p. 46
Protection of Privacy	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, p. 46


SUB-CATEGORY: SOCIETY

SOCIETY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Anti-corruption	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement RG & MSS, pp. 49-50
Public Policy	SECTOR SPECIFIC GUIDANCE FOR DMA  Additional Guidance See Sector Supplement IP: SO & MSS, p. 11

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

SOCIETY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Public Policy (cont.)	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-SO6 TOTAL VALUE OF POLITICAL CONTRIBUTIONS BY COUNTRY AND RECIPIENT/BENEFICIARY</p> <p> Additional Guidance See Sector Supplement IP: SO & MSS, p. 12</p>





SUB-CATEGORY: PRODUCT RESPONSIBILITY

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
G4 Aspects	
Product and Service Labeling	<p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>G4-PR3 TYPE OF PRODUCT AND SERVICE INFORMATION REQUIRED BY THE ORGANIZATION'S PROCEDURES FOR PRODUCT AND SERVICE INFORMATION AND LABELING, AND PERCENTAGE OF SIGNIFICANT PRODUCT AND SERVICE CATEGORIES SUBJECT TO SUCH INFORMATION REQUIREMENTS</p> <p> Additional disclosure requirements See Sector Supplement IP: PR & MSS, p. 11</p>
Marketing Communications	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>G4-DMA  Additional Guidance See Sector Supplement RG & MSS, p. 52</p> <p>SECTOR ADDITIONS TO G4 INDICATORS</p> <p>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</p> <p> Additional Guidance See Sector Supplement IP: PR & MSS, p. 15</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
Sector specific Aspects	
Content Creation	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 52</p> <p>SECTOR SPECIFIC INDICATORS</p> <p> M2 METHODOLOGY FOR ASSESSING AND MONITORING ADHERENCE TO CONTENT CREATION VALUES See Sector Supplement IP: PR & MSS, p. 3</p> <p> M3 ACTIONS TAKEN TO IMPROVE ADHERENCE TO CONTENT CREATION VALUES, AND RESULTS OBTAINED See Sector Supplement IP: PR & MSS, pp. 4-5</p>
Content Dissemination	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 52</p> <p>SECTOR SPECIFIC INDICATORS</p> <p> M4 ACTIONS TAKEN TO IMPROVE PERFORMANCE IN RELATION TO CONTENT DISSEMINATION ISSUES (ACCESSIBILITY AND PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING) AND RESULTS OBTAINED See Sector Supplement IP: PR & MSS, p. 6</p> <p> M5 NUMBER AND NATURE OF RESPONSES (FEEDBACK/COMPLAINTS) RELATED TO CONTENT DISSEMINATION, INCLUDING PROTECTION OF VULNERABLE AUDIENCES AND INFORMED DECISION MAKING AND ACCESSIBILITY, AND PROCESSES FOR ADDRESSING THESE RESPONSES See Sector Supplement IP: PR & MSS, p. 7</p>
Audience Interaction	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p> Additional Guidance See Sector Supplement RG & MSS, p. 52</p>

↓ SOCIAL DISCLOSURES FOR THE SECTOR CONTINUED

PRODUCT RESPONSIBILITY DISCLOSURES FOR THE MEDIA SECTOR	
Aspects	Original location of the Sector Disclosures in the Sector Supplement (2012)
Sector specific Aspects	
Audience Interaction (cont.)	<p>SECTOR SPECIFIC INDICATORS</p> <p> METHODS TO INTERACT WITH AUDIENCES AND RESULTS See Sector Supplement IP: PR & MSS, p. 8</p>
Media Literacy	<p>SECTOR SPECIFIC GUIDANCE FOR DMA</p> <p>  Additional Guidance See Sector Supplement RG & MSS, pp. 52-53</p>
	<p>SECTOR SPECIFIC INDICATORS</p> <p> ACTIONS TAKEN TO EMPOWER AUDIENCES THROUGH MEDIA LITERACY SKILLS DEVELOPMENT AND RESULTS OBTAINED See Sector Supplement IP: PR & MSS, p. 16</p>

6

ANNEX II. MEDIA SECTOR DISCLOSURES CONTENT DEVELOPMENT

CONSULTANTS

The GRI Secretariat enlisted the (paid) help of the following consultants during the Media Sector Supplement development process:

- BSD Consulting (lead consultant – Felipe Arango)
- Coordination, first phase (Elizabeth Arango)

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The Media Sector Supplement Working Group was responsible for developing the new guidance, as well as providing commentary on the G3.1 Guidelines content. The Working Group process ran from December 2009 to December 2011. The Working Group included volunteers from media companies and organizations, environmental, labor and nongovernmental organizations.

- Wendy Arenas, Alisos, Colombia
- Joyce Barnathan, International Center for Journalists, US
- Márcia Balisciano, Reed Elsevier, UK
- Erin Baudo, Warner Bros. Entertainment Inc., US
- Jo Confino, The Guardian, UK
- Michelle Crozier Yates, Warner Bros. Entertainment Inc. & Time Warner Inc., US
- John Devitt, Transparency International, Germany
- María Julia Díaz Ardaya, Grupo Clarín, Argentina
- Marci Eggers, The Nature Conservancy, US
- Susana Gato, Grupo Antena 3, Spain
- Hanna Harvima, UNI MEI, Switzerland
- Barbara Kutscher, Bertelsmann, Germany
- Mike McCluskey, Australian Broadcasting Corporation - Radio Australia, Australia
- Jane Meacham, Sustainable Investments Institute, US
- Svetlana Molchanova, Gazprom Media Holding, Russia
- John Mukela, NSJ Trust, South Africa
- Isabel Ortega, Mediaset España, Spain
- Bettina Peters, Global Forum for Media Development, Belgium
- Julia Ramkovitch, TNT Broadcasting Network, Russia
- Veet Vivarta, ANDI - Communication and Rights, Brasil
- Sasa Vucinic, Media Development Loan Fund, US
- Barbara Weill, Vivendi, France
- Aidan White, Council of Global Unions, Belgium

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LEGAL LIABILITY

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