MAPPING DOCUMENT

Food Processing Sector Supplement / G3.1 Guidelines Mapping Document

This document is designed for organizations that intend to use the **Food Processing Sector Supplement (FPSS)**, released in March 2010 and based on GRI's **G3 Guidelines**, in combination with the GRI's **G3.1 Guidelines**, released in March 2011. The **G3.1 Guidelines** feature a range of new disclosures, adjusted disclosure requirements applied to the G3 version of the disclosures, and revised contextual content to assist reporters.

The following table provides an overview of: (i) where the FPSS provides sector-specific guidance *in addition to* the **G3 Guidelines**, and (ii) differences between the **G3** and **G3.1 Guidelines**. All sector specific guidance provided by the FPSS is reflected. Those G3 disclosures *not* listed in the table remain unchanged. Please refer to the FPSS and **G3.1 Guidelines**, including the Indicator Protocols, for full details.

			G3.1 Guidelines		
		FPSS based on G3 Guidelines	New disclosures on		
			Management Approach, Aspect or Performance Indicators	Adjusted data requirements / Revised content	
Defining Content, Quality, & Boundary	Materiality			X	
	Stakeholder inclusiveness			X	
	Sustainability context			X	
Organizational Profile	Organizational Profile - 2.8 Report Scope and Boundary - 3.5			X X	
	Governance - 4.1			x	
	Governance - 4.3			Х	
	Governance - 4.7			X	
Sourcing	Commitments to external initiatives - 4.14 Disclosure on Management Approach	X		Х	
Jourting	Aspect: Protecting Natural Resources	X			
	Aspect: Minimizing Toxicity	X			
	Aspect: Fair Trade	X			
-	Aspect: Fair Compensation for Labor Aspect: Traceability	X			
-	Aspect: Genetically Modified Organisms (GMO)	X			
	Aspect: Animal Welfare	X			
į.	Aspect: Biofuels	X			
	FP1	X	 		
Economic	FP2 EC1	X			
Economic	EC4	<u>x</u>			
ľ	EC5			Х	
Environmental	EN1	X			
	EN9			X	
	EN11 EN13	X X			
"	EN14	<u>^</u>		X	
Labor Practices and	Management Approach: Training and Awareness			X	
Decent Work	Management approach: Monitoring and Follow-Up			X	
"	Management Approach: Additional Contextual Information Aspect: Labor/Management relations	·		X	
	Aspect: Equal Remuneration for women and men	X	x		
	LA1			X	
Ţ.	LA2			X	
	LA3			X	
·	FP3 LA7	X	 	x	
,	LA10			×	
	LA12			Х	
j.	LA13			X	
	LA14			X	
Human Rights	LA15 Management Approach: Goals and Performance		X	Х	
numan kights	Management Approach: Policy			X	
	Management Approach: Organizational Risk Assessment		X		
	Management Approach: Impact Assessment		X		
	Management Approach: Organizational Responsibility Management Approach: Training and Awareness			X	
	Management Approach: Monitoring, Follow-Up and Remediation			×	
	Aspect: Assessment		Х		
	Aspect: Remediation		Х		
	HR1			X	
	HR2 HR3			X X	
	HR4			X	
	HR5			X	
	HR6			X	
	HR7			X	
	HR8			X	
ŀ	HR9 HR10		x	X	
ŀ	HR11		X		

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MAPPING DOCUMENT (CONT'D...)

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		FPSS based on G3 Guidelines	G3.1 Guidelines		
			New disclosures on Management Approach, Aspect or Performance Indicators	Adjusted data requirements / Revised content	NOTES
Society	Management Approach: Goals and Performance			Х]
	Management Approach: Policy			Х	
	Management Approach: Organizational Responsibility			Х	
	Management Approach: Training and Awareness			Х	
	Management Approach: Monitoring and Follow-Up			Х	
	Aspect: Local Communities			Х	1
	Aspect: Healthy and Affordable Food	X			1
	SO1		X		1
	SO9		Х		1
	SO10		X		1
	FP4	X			1
	SO5	X			
Product	PR1	X			1
Responsibility	PR2	X			1
	FP5	X			1
	FP6	X			1
	FP7	X			1
	PR3	X			1
	FP8	X			1
	PR5			Х	1
	PR6	X		X	1 :
Animal Welfare	Disclosure on Management Approach	X			1
	Aspect: Breeding and genetics	X			1
	Aspect: Animal Husbandry	X			1
	Aspect: Transportation, Handling, and Slaughter	X			1
	FP9	X			1
	FP10	x			1
	FP11	x			1
	FP11				1
		X			-
	FP13	X			

NOTES

1. FPSS and G3.1 disclosures are complementary.