
ANNEX TO THE ANNUAL
SUSTAINABILITY
REPORT FOR 2019





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This document is the basis for monitoring and reporting on sustainability indicators of private companies in BiH - Report on sustainable development of the company. The document aims to improve the reporting system, in order to monitor company indicators that will be in line with sustainable development indicators, and on the basis of which it will be possible to monitor the company's position in relation to other companies in the country, region, and globally.

It is likely that the proposed indicators are already being monitored in your company, but have not been identified, included in the annual reports, and have not been reported on so far. This document does not aim to complicate the current way of reporting of companies in BiH, but allows additional (annex, or integral part of the Annual Reports) expansion with new indicators.

This reporting framework was prepared within the "SDG Roll-out and Private Sector Engagement Project". The project is funded by the Swedish Government and implemented by the United Nations Development Program (UNDP).

The report was prepared according to the following guidelines and requirements:

1. Global Reporting Initiative (GRI) ¹
2. UN Global Compact ("Ten Principles of the UN Global Compact") ²
3. SDG Compass ³
4. SDG Impact Standards ⁴

1 For more information: <https://www.globalreporting.org/how-to-use-the-gri-standards/resource-center/>
2 For more information: <https://www.unglobalcompact.org/what-is-gc/mission/principles>
3 For more information: SDG Compass online platform, www.sdgcompass.org
4 For more information: <https://sdgimpact.undp.org/practice-standards.html>



Annual Sustainability Report, annex to the annual report is aimed at providing a transparent and comprehensive insight into the company's strategic commitments on sustainability and performance when it comes to sustainability. In order to ensure the highest standard in reporting, this document has been prepared in accordance with: the GRI Standards of the Global Reporting Initiative and the ten principles of the UN Global Compact in consultation with the SDG Impact Standards.

The focuses of this document are the challenges in the company's business operations and all key issues related to business, from the company's point of view and in the context of sustainable development. The following methodological rules and principles of the GRI Standards were used as a basis for the preparation and drafting of the document: stakeholder involvement, sustainability, materiality and completeness (to define content), accuracy, balance, clarity, comparability, reliability and timeliness (to define content quality).

The choice of key topics to be reported under the GRI Standards is determined through dialogue with the stakeholders. The GRI Guidelines for Sustainability Reporting distinguish several terms that are relevant to reporting. First, it is important to distinguish that the main topics (areas of activity) are those related to the concept of sustainable development, which are: economic, social and environmental. GRI Standards are defined accordingly, more precisely within these topics.

The total number of standards is twenty-four and specific topics are defined within them (e.g. within the economic topic / area of activity there is a standard of Economic performance and it is further analyzed through topic-specific disclosures, such as Direct economic value generated and distributed).

Thus, the Standards are used to report information on an organization's impacts on economic, social and environmental issues. In order to prepare a sustainability report in accordance with the GRI Standards, the organization / company applies reporting principles to define the content of the report from the document "GRI 101: Basics" in order to identify its material economic, social, and / or environmental issues. These key topics determine which specific standards an organization uses to prepare its sustainability report. The key topics to be covered by the report are precisely those that affect stakeholders as well as those that are most influenced by stakeholders. For the purposes of drafting this annual sustainability report, the topics and standards defined through the evaluation methodology for the SDG Business Pioneers Award were processed, which equates the notion of key topic from the sustainable development report with the notion of thematic area from the award methodology. There are two thematic areas:

1. People and

2. Resources and environment.



**3 SUSTAINABLE GOAL
REPORT - FORM**

Report filled in by:	
Date of report preparation:	
Internal verification (person):	
The report is part of the document:	<input type="checkbox"/> Separate; <input type="checkbox"/> Document:
The report is being prepared by:	<input type="checkbox"/> quarterly; <input type="checkbox"/> semi-annually; <input type="checkbox"/> annually; <input type="checkbox"/> biennially

3.1 Mission, goals and approach to sustainability

MISSION:

VISION:



	Company goal:	Indicator:	Priority in 2020
	Company goal:	Indicator:	Priority in 2020
	Company goal:	Indicator:	Priority in 2020
	Company goal:	Indicator:	Priority in 2020
	Company goal:	Indicator:	Priority in 2020

Table 1: Annual goals and indicators and their relationship with the Sustainable Development Goals (SDGs) for the next reporting period




3.2 Sustainability Indicators and GRI Table

SUSTAINABILITY INDICATORS AND GRI TABLE						
GRI STANDARD (NAME AND YEAR)	SPECIFIC TOPIC	EXPLANATION OF THE TOPIC	INDICATOR	INDICATOR VALUE	UNGC PRINCIPLE	SDG
GRI 102 2016 GENERAL RELEASES						
GRI 102: GENERAL DISCLOSURES 2016	102-1 NAME OF THE ORGANIZATION	Specify the company name	Name		N/A	N/A
	102-6 MARKETS SERVED	The geographical locations, i.e. the countries and regions in which the company operates, are stated	Number of countries in which the company operates:		N/A	N/A
	102-9 SUPPLY CHAIN	The supply chain and its main elements are described: the number of suppliers and their locations	Number of suppliers		N/A	N/A




	<p>102-10 SIGNIFICANT CHANGES TO THE ORGANIZATION AND ITS SUPPLY CHAIN</p>	<p>Describes changes in location, organization, activities, opening, closing, or expansion of production. Changes in the capital structure are also described. In the case of suppliers, changes in the location of suppliers, the structure of suppliers and their relationship (including termination of cooperation or selection of suppliers) are reported.</p>	<p>1. Changes in the organization 2. Change of supplier</p>		<p>N/A</p>	<p>N/A</p>
	<p>102-11 PRECAUTIONARY PRINCIPLE OR APPROACH</p>	<p>Indicate if and how the company applies the precautionary principle</p>	<p>* qualitative indicator: describe</p>		<p>N/A</p>	<p>N/A</p>
	<p>102-12 EXTERNAL INITIATIVES</p>	<p>Provide a list of external economic, social or environmental principles, initiatives that the company has accepted or signed</p>	<p>Number of charters and initiatives to which the company is committed</p>		<p>N/A</p>	<p>N/A</p>









	<p>102-13 MEMBERSHIP OF ASSOCIATIONS</p>	<p>Provide a list of associations (national or international) of which the company is a member</p>	<p>Number of associations of which he is a member</p>		<p>N/A</p>	<p>N/A</p>
	<p>102-15 KEY IMPACTS, RISKS, AND OPPORTUNITIES</p>	<p>Show a table listing goals, indicators and achievements versus goals for the reporting period</p>	<p>* Table no. 1 in the chapter: Mission, goals and approach to sustainability</p>		<p>N/A</p>	<p>N/A</p>
	<p>102-16 VALUES, PRINCIPLES, STANDARDS, AND NORMS OF BEHAVIOR</p>	<p>Provide a description of values, principles, standards and norms of behavior</p>	<p>* qualitative indicator: describe</p>		<p>10</p>	






	<p>102-17 MECHANISMS FOR ADVICE AND CONCERNS ABOUT ETHICS</p>	<p>Indicate if there are external and internal mechanisms for: consulting on the topic of unethical or illegal activities or integrity of the organization as well as reporting the same</p>	<p>* qualitative indicator: describe</p>		<p>10</p>	
	<p>102-40 LIST OF STAKEHOLDER GROUPS</p>	<p>Specify a list for stakeholders</p>	<p>List the main stakeholders: employees, customers, consumers, suppliers, owners, financiers, local community, social partners, civil society organizations</p>		<p>N/A</p>	<p>N/A</p>
	<p>102-43 APPROACH TO STAKEHOLDER ENGAGEMENT</p>	<p>Indicate how they are included stakeholders</p>	<p>Indicate how to involve stakeholders: surveys, focus groups, panels, local community consultations, advisory bodies, written communications, collective bargaining and management and / or union structures</p>		<p>N/A</p>	<p>N/A</p>



MATERIAL THEME OF PEOPLE						
GRI STANDARD (NAME AND YEAR)	SPECIFIC TOPIC		INDICATOR	INDICATOR VALUE	UNGC PRINCIPLE	SDG
GRI 201: ECONOMIC PERFORMANCE 2016	GRI 201-1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED	Indicate the amount in local currency (BAM) that is the result of the following equation: sales revenue minus the cost of purchased goods divided by the number of employees (on an annual average)	1. BAM 1, 2016 2. BAM 2, 2017 3. BAM in 2018 4. BAM in 2019.		N/A	
GRI 401: EMPLOYMENT 2016	GRI 401-1 NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER	Indicate the number and percentage of new employees during the reporting period by age, gender and education	1. Broj novozaposlenih u 2019. 2. % novozaposlenih po starosnoj strukturi 3. % novozapsolenih po polu 4. % novozaposlenih po obrazovanju		6	
GRI 401: EMPLOYMENT 2016	GRI 401-3 PARENTAL LEAVE	Indicate whether parental leave is provided by law or otherwise	Write whether the parental leave is in place as defined by the Law or if it is resolved in a different way		6	

GRI 404: TRAINING AND EDUCATION 2016	GRI 404-1 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE	Indicate the average number of hours per year per employee	The number of hours each employee spends on training during the year		6	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	GRI 405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES	This chapter provides a quantitative measure of diversity within an organization. Comparisons between the wide diversity of employees and the diversity of the management team offer information on equal opportunities. This information also helps to assess which issues may be of particular relevance to specific segments of management or employees. Indicate the age structure of governing bodies (%), gender structure of governing bodies (%), percentage of employees belonging to vulnerable categories	<ol style="list-style-type: none"> 1. 1.% of the structure of governing bodies by age 2. 2.% structure of governing bodies by gender 3. 3.% of employees belonging to vulnerable categories 		6	
	GRI 405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN	Indicate whether the salary is higher as a percentage in relation to the business sector. Indicate whether men and women have the same income.	Value expressed in % if the salary of the employees is higher than the salary in the sector		6	

MATERIAL TOPIC: ENVIRONMENT (ENVIRONMENT) AND RESOURCES						
GRI STANDARD (NAME AND YEAR)	SPECIFIC TOPIC		INDICATOR	INDICATOR VALUE	UNGC PRINCIPLE	SDG
GRI 301: MATERIALS 2016	GRI 301-2 RECYCLED INPUT MATERIALS USED	Share of recycled materials used in production in relation to total material used (in %)	1.% of recycled materials used in production in relation to the total material used xx 2.% of recycled materials used in production in relation to the total material used xy 3. etc.		7, 8	
GRI 302 ENERGY 2016	GRI 302-1 ENERGY CONSUMPTION WITHIN THE ORGANIZATION	Indicate how much energy is consumed within the company. Also state the reason why this is so, why the energy consumption is higher or lower.	1. The amount of energy consumed in% in the last three years for each type of energy source 2. Explain qualitatively why there have been changes in consumption		7, 8	
GRI 307: ENVIRONMENTAL COMPLIANCE	GRI 307-1 NON-COMPLIANCE WITH ENVIRONMENTAL LAWS AND REGULATIONS	Indicate if the company has faced the payment of fines and / or proceedings before a court, arbitration, etc. bodies for non-compliance with environmental legislation and regulations	1. The company has paid a penalty for non-compliance with laws and regulations 2. Amount of the fine		8	





ANNEX TO THE ANNUAL REPORT ON SUSTAINABLE DEVELOPMENT FOR 2019

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Prepared by:
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