SUSTAINABILITY PERFORMANCE ASSESSMENT (SPA) SYSTEM Version 2.16

PREPARE TO ASSESS. 1) Download from the course website and open the GRI Manual publication and the three case study company sustainability reports. 2) For each GRI indicator you assess, learn about that indicator by reading the GRI indicator description in the GRI Manual. 3) When you understand the meaning of an indicator, then open the first sustainability report and search the PDF file for "GRI Index" or "GRI Content Index." The index lists all of the GRI indicators that the company is reporting and the respective pages in the report that contain each indicator's information. Note that most companies do not report on all of the 91 GRI indicators but just a subset, as shown in each report's GRI Index. 4) Assess the first indicator, using the "Assess Points" information below. 5) Enter your points (which will range from 0 to 5 points) in the appropriate cell for each company. I encourage you to enter the report page number(s) for each indicator so you have quick access to that information when you take the SPA quizzes. 6) Read the Report Errors & Omissions worksheet in this file to learn about adjustments you need to make when assessing.

ASSESS POINTS. Assess points for the GRI indicators using Dr. Paun's 0-5 points assessment system. If an indicator is not listed in a company's GRI Index, then enter 0 points in the appropriate cell for that indicator. Here is another situation that may result in assessing 0 points: a company's GRI Index says information about an indicator is provided in another company report (e.g., financial report, 10-K, or a website) and refers the reader to another report. What should students do when this happens? If the sustainability report provides a LINK to click on that takes you to a page in another report that provides information about that indicator, then read that information and assess 0 to 5 points. If there is no link, stop and assess 0 points. In other words, assess 0 points if the information is more than one click away from the sustainability report. Why 0 points? It would be difficult for students to consistently locate the correct information, and correctly assess the indicator information (i.e., would negatively impact quiz grades).

Enter **0** points if there is no information about the indicator in the sustainability report.

Enter **1** point if there is a very brief mention of the indicator. Brief means no detail or specific information is provided and no numerical data is given.

Enter **2** points if there is a discussion (details or specific information is provided) about the indicator and no numerical data is given.

Enter **3** points if numerical data is given for the current year only.

Enter **4** points if numerical data is given for multiple years and there is a negative (worsening) trend or no apparent trend.

Enter **5** points if numerical data is given for multiple years and there is a positive (improving) trend; or the data was at the 100% maximum this year and last year when maximum represents best performance (e.g., 100% suppliers screened for sustainability practices); or the data was at the 0% minimum this year and last year when minimum represents best performance (e.g., employee fatalities, environmental fines).

	Report Page #	Your Points	Report Page #	Your Points	Report Page #	Your Points	
CATEGORY: ECONOMIC (EC)	3M		Cisco		Intel		
The economic dimension of sustainability concerns the organization's impacts on the economic conditions of its							
EC1	14 36-38	5	A3, D14	4	9 10 21	4	**1**
The **direct economic value generated and distributed** including the basic components for the organization's global							
EC2	82 153-154	2	E21	2	18	2	**2**
Report **risks and opportunities posed by climate change** that have the potential to generate substantive changes							
EC3	36-38	4			39-41	3	**3**
Coverage of defined **benefit plan obligations**. When an organization provides a retirement plan for its workforce,							
EC4	162	3	G6	3	92	2	**4**
Report the total **monetary value of financial assistance received from governments** during the reporting period.							
EC5	162	1	G6	2	92	1	**5**
Ratios of **standard entry level wage by gender** compared to local minimum wage at significant locations of							
EC6	162	1	G6	2	92	3	**6**
Proportion of **senior management hired from the local community** at significant locations of operation.							
EC7	13 46-53	5	D14-17	5	16 21	4	**7**
Development and impact of **infrastructure investments and services** supported.							
EC8	13 46-53	3	D3-21	5	10	3	**8**
Significant **indirect economic impacts**, including the extent of impacts, the organization has.							
EC9	35	2	G6	2	58 93	3	**9**
Proportion of **spending on local suppliers** at significant locations of operation.							
CATEGORY: ENVIRONMENT (EN)	3M		Cisco		Intel		
The environmental dimension of sustainability concerns the organization's impact on living and non-living natural							
EN1	65-66	2	E18	2	93	1	**1**
Total weight or volume of **all materials used to produce and package** primary products and services (non-							
EN2	16 65-67	5	E19-20	3	47	2	**2**
Percentage of **recycled materials used to manufacture primary products and services**.							
EN3	16 80-82 86-88	4	E21-38	5	21 49 54	4	**3**
Total **energy consumption by the organization from renewable and non-renewable sources.**							
EN4			E21-38	4			**4**
Energy consumed outside of the organization. Energy consumption occurs throughout organization's							
EN5	16 80-82 86-88	5	E21-38	4	49 54	4	**5**
Energy intensity ratio. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio							
EN6	80-82 86-88	5	E21-38	5	49-50	3	**6**
Amount of **reductions in energy consumption achieved as a direct result of conservation and efficiency**							
EN7	80-84	2	E21-38	5	27-29 49	5	**7**
Reductions in the energy requirements of sold products and services.							
EN8	75-79	5	E21-38	4	21 51-52 54 86	4	**8**
Total volume of **water used** (from municipal water or other water utilities, surface water, ground water, waste water							
EN9	75-79	3	E38-39	3	93	3	**9**
Number of **water sources significantly affected** by organizations water use.							
EN10	75-79	3	E41	0	51-52	3	**10**
Total volume of **water recycled and reused**.							
EN11	88	3	E40	4	93	3	**11**
Sites adjacent to protected areas and areas of high biodiversity, such as buildings, factories, mines, wells, that							
EN12	163	1	E40	2	93	3	**12**
Significant direct and indirect **impacts on biodiversity** resulting from the construction or use of manufacturing plants,							
EN13	88	2	E40	3	47 93	3	**13**
Size and location of all **habitat protected areas or restored areas.**							
EN14	73	2	E40	3			**14**
Number of **protected animal species with habitats affected** by the operations of the organization.							
EN15	15 84-94	5	E21-38	5	48-54	5	**15**
Direct (Scope 1) greenhouse gas emissions (GHG) arise from **energy sources directly owned or controlled** by							
EN16	15 84-94	4	E21-38	4	48-54	5	**16**
Indirect (Scope 2) greenhouse gas emissions (GHG) arise from **energy that the organization purchased from**							
EN17	15 84-94	3	E21-38 F14-15	5	48-54	3	**17**
Other indirect (Scope 3) greenhouse gas emissions (GHG) occur outside of the organization that are not reported							
EN18	15 84-94	5	E21-38	4	48-54	5	**18**
Greenhouse gas emissions intensity expresses the GHG emissions per unit of activity, output, or any other							
EN19	84-94	5	E21-38	4	48-54	3	**19**
Reduction of greenhouse gas emissions achieved as a result of initiatives to reduce emissions (Scope 1, 2,							
EN20	70	3	E41	2	49	5	**20**
Amount of **emissions of ozone-depleting substances**.							
EN21	15 68-70	5	E41	5	49	2	**21**
Amount of **other significant air emissions/pollutants**.							
EN22	75-76	2			51-54	2	**22**
Total **water discharged** by quality and destination.							
EN23	16 70-73	4	E45-46	4	52-55	4	**23**
Weight of **hazardous and non-hazardous waste** by type and disposal method.							
EN24	15	5	E41	5	94	3	**24**
Number and volume of significant **spills** (e.g., oil, fuel, wastes, chemicals).							
EN25	68	5	F17-19	2	55	4	**25**
Weight of transported, imported, exported, or treated **hazardous waste** and percentage of transported waste shipped							
EN26	17	4	E40	2	94	2	**26**

	3M		Cisco		Intel		
Water bodies and habitats that are significantly affected by the organization's discharges of water and runoff.							
EN27	23-26	3	E34-38	5	25-29	2	**27**
Extent to which **environmental impacts of products and services have been mitigated**.							
EN28	27-28	3	E42-45	5	94	3	**28**
Percentage of products sold and their **packaging materials that are reclaimed**.							
EN29	15 83-84	5	E18	5	53	4	**29**
Monetary value of significant fines and total number of non-monetary **sanctions for non-compliance with**							
EN30	85 93	4	E28-34	5	53	3	**30**
Environmental impacts of transporting products and other goods and materials for the organization's operations,							
EN31	82-83	3	E23-E28	5	46 95	3	**31**
Environmental protection expenditures for waste disposal, emissions treatment, remediation, and environmental							
EN32	29-35	3	F11-20	3	56-65	5	**32**
Percentage of new **suppliers screened using environmental criteria**.							
EN33	29-35	3	F11-20	4	56-65	3	**33**
Actual and potential **negative environmental impacts in the supply chain** and actions taken.							
EN34	83-84	3	E18	5	65	2	**34**
Number of **grievances about environmental impacts** filed through formal grievance mechanisms.							

	3M		Cisco		Intel	
ECONOMIC (EC) INDICATORS	3M		Cisco		Intel	
MEAN POINTS (Performance)		2.9		3.1		2.8
WEIGHTED MEAN * (Transparent Performance)		2.9		2.8		2.8
PERCENT OF INDICATORS REPORTED (Transparency)		100%		89%		100%
ENVIRONMENT (EN) INDICATORS	3M		Cisco		Intel	
MEAN POINTS (Performance)		3.6		3.8		3.3
WEIGHTED MEAN * (Transparent Performance)		3.5		3.7		3.1
PERCENT OF INDICATORS REPORTED (Transparency)		97%		97%		94%
EC & EN SUMMARY STATISTICS	3M		Cisco		Intel	
MEAN POINTS (Performance)		3.5		3.7		3.2
WEIGHTED MEAN * (Transparent Performance)		3.4		3.5		3.0
PERCENT OF INDICATORS REPORTED (Transparency)		98%		95%		95%
INCOME STATEMENT (IS) INDICATORS	3M		Cisco		Intel	
MEAN POINTS		1.0		5.0		3.0
BALANCE SHEET (BS) INDICATORS	3M		Cisco		Intel	
MEAN POINTS		1.4		3.4		4.2
RATIO (R) INDICATORS	3M		Cisco		Intel	
MEAN POINTS		2.5		3.5		3.0
ALL (IS, BS, R) FINANCIAL INDICATORS SUMMARY STATISTICS	3M		Cisco		Intel	
MEAN POINTS		1.7		3.7		3.5

* WEIGHTED MEAN (Transparent Performance) is calculated by multiplying mean points times the percent of indicators reported).