

## Insights of NGRS:

The NGRS follows the Triple Bottom Line approach which takes into account the impact of the business in terms of societal and environmental value along with financial returns in the form of reporting.

1. Profit/Economic Performance Indicators
2. Planet/Environmental Performance Indicators
3. People/Social Performance Indicators

### Performance Indicators:

Reporting Indicators 50	Profit/Economic Performance Indicators	06
	Planet/Environmental Performance Indicators	24
	People/ Social Performance Indicators	20

### Implementation mechanism of NGRS

The National Green Reporting Coordinating Committee (NGRS Coordinating Committee) provides policy directions and guidance to ensure that organizations' activities are align with Sustainable Development.

NGRS Coordinating Committee includes government entities responsible to setting policy guidelines for manufacturing and services sector. A cross section of all stakeholders including Departments and Authorities, Civil Society organizations, Standard setting organization and Private Industries are the members of the NGRS Coordinating Committee.

The Ministry of Environment & Renewable Energy will monitor the overall performance of the system and make arrangements to improve the system the continuously. Sustainable Development Division of the Ministry of Environment & Renewable Energy will provide secretariat facilities for effective implementation the NGRS of Sri Lanka.



### 1. Economic Performance Indicators

Economic Performance indicators are used to analyze present and future economic performance of the manufacturing and services sector. These indicators periodically reviewed and updated.

Performance Indicators cover the following aspects:

- Direct economic impacts of the industry's activities and economic value added by these activities.
- Market presence to provide information about interactions in specific markets.
- Indirect economic aspects to measure the economic impacts created as a result of the industry's economic activities and transactions.

Indicator	Indicator Description
ECON 1	Direct economic value generated
ECON 2	Coverage of the organization's defined benefit plan obligations
ECON 3	Significant financial assistance received from the government
ECON 4	Policy practices and portion of spending on locally-Based suppliers at significant locations of operations
ECON 5	Development and impact of infrastructure investment and services
ECON 6	Significant indirect economic impacts

## Economic Indicators



### 2. Environmental Performance Indicators

Environmental Performance Indicators are used to measure sustainability performance of resources used, waste management and emission control.

Performance Indicators cover the following aspects:

- Materials reflects the industry's environmental footprint and the efforts taken to reuse or recycle materials for conservation of Natural Resources.
- Direct and indirect energy consumed by the industry and others who are serving the industry.
- Total water withdrawal, its recycled component and the impact of this use.
- Identify and understand certain risks associated with biodiversity and eco system.
- Emissions, effluents and wastes that are subject of international conventions, Green House Gases and Ozone depleting substances.
- Products and services in which an organization can impact the environment, customers and suppliers.
- Compliance from an environmental perspective to reduce the risks that occur either directly through fine or indirectly through impacts.
- Measuring environmental mitigation and protection expenditures allows organizations to assess the efficiency of their environmental initiatives.
- Important effect on the supply chain of the organization.

Indicator	Indicator Description
ENVT 1	Materials used by weight or volume
ENVT 2	Percentage of materials used that are recycled materials
ENVT 3	Direct energy consumption by primary energy sources
ENVT 4	Indirect energy consumption by primary energy sources
ENVT 5	Energy saved due to conservation and efficiency improvements
ENVT 6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives
ENVT 7	Initiatives to reduce indirect energy consumption and reductions achieved
ENVT 8	Total water withdrawal by source
ENVT 9	Water sources significantly affected by water usage
ENVT 10	Percentage of total water usage that is reused or recycled
ENVT 11	Location and size of land owned, leased or managed in, or adjacent to protected areas or areas of high biodiversity value outside protected areas
ENVT 12	Description of significant impacts of activities, products, and services on biodiversity in protected areas or areas of high biodiversity value outside protected areas
ENVT 13	Total direct and indirect GHG emissions by weight
ENVT 14	Initiatives to reduce Green House Gas Emissions and reductions achieved
ENVT 15	NO <sub>x</sub> , SO <sub>x</sub> and other significant air emissions by type and weight
ENVT 16	Total waste water discharge by quality of effluent and volume
ENVT 17	Total weight of solid waste by type and disposal method
ENVT 18	Total number and volume of significant spills
ENVT 19	Weight of transported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally
ENVT 20	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation
ENVT 21	Percentage of products sold and their packaging materials that are reclaimed by category
ENVT 22	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations
ENVT 23	Total environmental protection expenditures and investments by type
ENVT 24	Promotion of best practices of Sustainability Production and Consumption along the supply chain

## Environmental Indicators



### 3. Social Performance Indicators

Social Performance indicators are used to assess the effectiveness of policy in addressing important social issues.

Performance Indicators cover the following aspects:

- Demonstrates how the organization structures its human resources to implement its overall strategy.
- Organization's performance on managing physical protection and wellbeing of people at work.
- Training and Education for employees for their continued employability.
- The level of diversity in workforce and demonstrate equal opportunity.
- Strategic relevance of sustainability issues for the organization.
- Social compliance to reduce financial risks through fines and reputation damage.
- Health and safety impacts of product and services assessed for improvement.
- Information and labeling with respect to sustainability impacts.
- Marketing and communication practices conform to generally accepted standers, non-compliance with regulations and voluntary codes concerning marketing communications.
- Non-compliance with laws and regulations concerning the provision and use of products and services.



Indicator	Indicator Description
SOCL 1	Total workforce by employment type, employment contract, and region
SOCL 2	Total number and rate of employee turnover by age group and gender
SOCL 3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations
SOCL 4	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advice on occupational health and safety programs
SOCL 5	Rates of injury, occupational diseases lost days and total number of work related fatalities
SOCL 6	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases
SOCL 7	Average hours of training per year per employee by employee category
SOCL 8	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings
SOCL 9	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity
SOCL 10	Public policy positions and participation in public policy development and lobbying
SOCL 11	Total value of financial and in-kind contributions to the supply chain
SOCL 12	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with Societal laws and regulations
SOCL 13	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle by type of outcomes
SOCL 14	Type of product and services information required by procedures, and percentage of significant products and services subject to such information requirements
SOCL 15	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling by type of outcomes
SOCL 16	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction
SOCL 17	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship
SOCL 18	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship by type of outcomes
SOCL 19	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
SOCL 20	Life cycle stages in which health and safety impacts of products and services are assessed for improvement and percentage of significant products and services categories subject to such procedures.

## Social Indicators

# National Green Reporting System of Sri Lanka

