# Reporting Guidance On HIV/AIDS: A GRI Resource Document

# DRAFT

## FOR PUBLIC COMMENT

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# INTRODUCTION

## About GRI

The Global Reporting Initiative (GRI) is a long-term, multi-stakeholder organisation whose mission is to develop and disseminate globally applicable *Sustainability Reporting Guidelines (*henceforth "*Guidelines*"*).* These *Guidelines* are for voluntary use by organisations for reporting on the economic, environmental and social dimensions of their activities, products and services. The aim of the *Guidelines* is to assist reporting organisations and their stakeholders in articulating and understanding the overall contributions of organisations to sustainable development.

The GRI *Guidelines* are a framework for reporting on an organisation's sustainability performance. The *Guidelines* contain reporting principles and specific content indicators to guide the preparation of organisation-level sustainability reports. More information on the *Guidelines*, principles, sustainability reporting and GRI can be found at www.globalreporting.org, and in the 2002 *Sustainability Reporting Guidelines.*

The GRI has enjoyed the active support and engagement of representatives from business, non-profit advocacy groups, accounting bodies, investor organisations, trade unions and many others. Together, these different constituencies have worked to build a consensus around a set of reporting guidelines with the aim of achieving worldwide acceptance. These groups have also helped found the GRI as an institution.

## The GRI Family Of Documents

The *Guidelines* represent the foundation upon which all other GRI reporting documents are based, and outline core content that is broadly relevant to all organisations regardless of size, sector, or location. All organisations seeking to report within the GRI framework should use the *Guidelines* as the basis for their report, supported by other GRI documents as applicable. The GRI family of reporting documents is comprised of two parts:

**A. GRI Reporting Framework**:
*Guidelines*, Technical Protocols, and Sector Supplements.

- **The 2002 *Guidelines*** (see above paragraph)

- **Technical Protocols**: To assist users in applying the *Guidelines*, GRI is developing its first technical protocols on indicator measurement. Each protocol addresses a specific indicator (e.g., energy use, child labour) by providing detailed definitions, procedures, formulae and references to ensure consistency across reports. Over time, most of the indicators in the GRI *Guidelines* will be supported by a specific technical protocol.

- **Sector Supplements**: GRI recognises the limits of a one-size-fits-all approach and the importance of capturing the unique set of sustainability issues faced by different industry sectors (e.g., mining, automotive, banking). To address this need, GRI is developing sector supplements through multi-stakeholder processes


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for use with the *Guidelines*. Supplements are intended to add to, but not replace, the *Guidelines*. These supplements are at an early stage of development, but will grow in number and rigour over time.

**B. Additional Materials**:
Issue Guidance Documents and Resource Documents.

- **Issue Guidance Documents**: GRI expects to develop issue-specific guidance documents on topics such as “diversity” or “productivity” to provide reporting organisations with additional models for presenting and organising the information in the *Guidelines* and Sector Supplements.

- **Resource Documents:** Resource documents provide additional information and/or detailed indicators on specific topics of frequent interest to GRI users. This includes topics, such as HIV/AIDS, where some reporters have a strong interest in disclosures beyond the indicators contained in the *Guidelines*, or it may include support for specific user-groups seeking to apply the GRI reporting framework to their organisations. Resource documents are a source of additional ideas, expertise, and knowledge to inspire both individual users and future GRI working groups.

## ABOUT THE HIV/AIDS RESOURCE DOCUMENT

### Purpose

First and foremost, this document offers a practical reporting framework for:
- Organisations that want to report on their performance - including policies and practices - with respect to HIV/AIDS
- Stakeholders that require a reputable reporting benchmark to measure or compare organisations’ HIV/AIDS performance.

Although this document was developed in South Africa (see next section, below) GRI believes its content will be useful in any country affected by HIV/AIDS. Phase two of the project will see pilot testing of this resource in India, China and Brazil.

In addition to being a stand-alone reporting resource for HIV/AIDS, GRI regards this document as being the raw material for the eventual development of a GRI Technical Protocol, and may inform certain Sector Supplements (see preceding section, above).

### Development Process

The GRI secured funding from the Bill and Melinda Gates Foundation to develop an HIV/AIDS reporting framework. GRI evaluated various options for how to proceed with the development of this project. International consultation with a wide array of

stakeholders showed that South Africa should be chosen as a starting point for the development of this Resource Document, but that the results should be widely shared and adapted for global use after the initial development stage.

In May 2002 GRI convened a group of South Africa-based stakeholders and HIV/AIDS experts to initiate the process. A working group, drawn from these stakeholders, has overseen the drafting of the HIV/AIDS Resource Document.

From June 2002 to February 2003, a series of drafts of the proposed HIV/AIDS Resource Document were produced in a process which sought to involve all key stakeholders in South Africa (see Annex 4 for a list of contributors).

This version (Draft 8) has been made available for global public comment and pilot testing by South African companies for the period February – April 2003. After a period of revisions resulting from South African and international feedback, the Resource Document will be released in its final form.

## HIV/AIDS REPORTING

### The HIV/AIDS Pandemic In Context

The present scale of the AIDS crisis outstrips the worst-case scenarios forecast by UNAIDS a decade ago. In the 2002 Epidemic Update, UNAIDS and the World Health Organisation (WHO) declared that in 2002 there were 5 million new HIV infections, bringing the total worldwide to 42 million people living with HIV or AIDS. By 2001 it was also estimated that 14 million children had been left orphaned by the disease (UNAIDS, 2002).

Sub-Saharan Africa is the acknowledged epicentre of the global HIV/AIDS pandemic. According to UNAIDS and WHO, 29.4 million adults and children were living with HIV/AIDS in sub-Saharan Africa at the end of 2002. At present, 1600 people are infected daily with HIV in South Africa. The Actuarial Society of South Africa estimates a current prevalence rate of 22.6% among people between the ages of 20 and 65 years - the most economically productive age bracket. Recent projections have shown that this rate will increase to 26% by 2005. The social and economic consequences are far-reaching, and affect every facet of the lives of all southern Africans (UNAIDS, 2002).

All parts of the globe are suffering from HIV/AIDS. UNAIDS and WHO warned that the virus could potentially have even more severe impacts in China and Eastern Europe where new infections are rising drastically. Areas such as the Caribbean and Asia have long been battling against HIV. Although this document was developed in the South African context, phase two work will ensure its applicability to other regions.

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## The Need For HIV/AIDS Reporting

As HIV/AIDS continues to spread throughout the world, the impact of the epidemic on organisations and their stakeholders – employees, consumers, suppliers and communities – is becoming more evident. The prevalence of HIV/AIDS is threatening productivity and stability in economies and organisations worldwide. In many cases, however, management, employees, shareholders and other stakeholders are not cognisant of the full impact of the disease. Many are unaware of the programmes and policies available to assist a response, the effectiveness of various interventions, or the availability of reporting indicators to monitor the progress of organisations in management and prevention.

Investors, labour unions, civil society, and governments are increasingly pressing companies to disclose their performance and policies on HIV/AIDS management. Globalisation and increased use of the Internet have facilitated greater awareness of what companies are doing – and not doing – to stem the spread of HIV/AIDS.

Current information regarding corporate action on HIV/AIDS is inconsistent and incomplete. Case studies profile various interventions by the business community, yet information is not yet comprehensive. Consequently, it is difficult to compare and benchmark corporate performance on HIV/AIDS and to verify the accuracy of reported information.

Standardised HIV/AIDS reporting is an essential element of the business response to the pandemic. Thus, among the core indicators in GRI's 2002 *Sustainability Reporting Guidelines*, is one for HIV/AIDS. However, in particular areas or sectors, significantly more reporting and disclosure than is contained in the *Guidelines* will be needed. This Resource Document offers a set of HIV/AIDS reporting indicators as a practical contribution toward a detailed globally accepted standard for reporting.

## Impetus To Report On HIV/AIDS In South Africa And Worldwide

The King Report on Corporate Governance for South Africa 2002 ("King 2") was developed as an initiative of the Institute of Directors in Southern Africa. It represents a revision and update to the initial King Report first published in 1994. King 2 seeks to ensure that the standards of governance in South Africa are current and competitive with international norms and best practice.

The 2002 King Report suggests that every organisation should:

- Take into account all threats to the health of stakeholders, including HIV/AIDS
- Provide stated measurement targets and objectives (and explanations for these) for a strategy, plans and policies to address and manage the potential impact of HIV/AIDS on the organisation's activities.

The 2002 King Report therefore recommends that the board of directors of an organisation should:

- Ensure that it understands the social and economic impact of HIV/AIDS on business activities
- Adopt an appropriate strategy, plans and policies to address and manage the potential impact of the pandemic on business activities
- Regularly monitor and measure performance using established indicators
- Report on all of these aspects to stakeholders on a regular basis.

Reflecting the same prominence that King 2 assigned to HIV/AIDS, the GRI 2002 *Sustainability Reporting Guidelines* included a core indicator addressing HIV/AIDS. Its status as a core indicator signifies that organisations reporting "in accordance" with the *Guidelines* are expected to provide a description of their HIV/AIDS policies and programmes for the workplace and beyond (*Guidelines*, pg. 53).

The Johannesburg Securities Exchange (JSE) of South Africa is also promoting a more formalised approach towards reporting on HIV/AIDS. The JSE announced in 2002 that it was investigating the introduction of a listing requirement for all companies on the exchange to report on HIV/AIDS.

The South African Department of Labour produced Technical Assistance Guidelines - The Code of Good Practice on Key Aspects of HIV/AIDS and Employment 2002. Item 15.2 of this Code states that every workplace should aim to regularly monitor and review its HIV/AIDS programme.

The South African Business Coalition on HIV/AIDS suggests that organisations need to:

- Share HIV/AIDS policies and programmes, materials and skills
- Engage in education and awareness building.

This is evidence of a growing stakeholder consensus that it is in the best interest of organisations operating in the Southern African region to report on what it is doing to address HIV/AIDS.

The actions of global institutions further reinforce the impetus to report on HIV/AIDS. The International Labour Organisation (ILO), for example, has developed a *Code of Practice on HIV/AIDS and the World of Work* that provides extensive practical guidelines on how to manage the effects of HIV/AIDS. The Code includes:

- Prevention, management and mitigation of HIV/AIDS
- Measurement and evaluation procedures to monitor performance of programmes.

Additionally, the list of Useful Resources contained in Annex 5 illustrates the scope and breadth of the global impetus towards HIV/AIDS reporting.


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## Benefits Of Corporate HIV/AIDS Reporting

This Resource Document is a first step towards the development of a standardised approach to reporting on HIV/AIDS through which organisations can identify and benchmark best practices on HIV/AIDS in order to strengthen management decisions. Widespread acceptance and use of this Resource Document will help elevate the credibility of HIV/AIDS reporting.

Companies will not be the only group to benefit from the HIV/AIDS Resource Document. Investors and other stakeholders seek assurance that management is proactive in developing HIV/AIDS alleviation and prevention programmes. Such programmes are directly linked to employee turnover and long-term human capital formation associated with a trained and productive workforce. Absence of proactive management is a negative signal to investors, leading to adverse affects on share price and cost of capital.

Labour groups seek tools to compare various employers' actions on HIV/AIDS. Progressive customers look for corporate HIV/AIDS policies that enhance reputation and product or service offerings. Communities want to know about the impacts of business operations on HIV/AIDS prevalence and what companies are doing about HIV/AIDS issues. Human rights organisations are interested in a business's commitment to corporate citizenship. This Resource Document strives to incorporate the views of all such stakeholders (see Annex 4 for a list of contributors).

Widespread use and acceptance of this Resource Document for reporting will help lead to:

- Increased credibility of corporate HIV/AIDS reports
- Streamlined HIV/AIDS reporting process worldwide
- Quick and reliable benchmarking on HIV/AIDS performance
- Stronger relationship between sustainable HIV/AIDS alleviation and prevention practices, and financial performance

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# REPORTING GUIDANCE

## Identification

It is assumed that respondents will report in the context of a document that provides details of the reporting organisation, for example, a Sustainability Report, Annual Report, or Health, Safety and Environment Report. Those organisations reporting outside of such a context are encouraged to provide necessary background information, such as vision and strategy, organisational profile, government structure and management systems.

## The Incremental Principle

An incremental approach is a welcome and integral part of both the reporting organisation's and GRI's learning process. Each reporting organisation faces different operational situations, reporting capacities, stakeholder and shareholder pressures, HIV/AIDS risk, and need for reporting. Thus, the reports of various organisations will range in specificity. This Resource Document outlines a full suite of reporting recommendations, from the very broad to the very specific. This is meant to inspire an incremental and experimental approach, and there is much room for innovation. Potential reporters should decide what is feasible and useful to report by reflecting on their own values and risks, and by engaging with their stakeholders[*].

Examples of incremental approaches[**] to reporting in terms of this document might be:

- Responding to the basic level indicators in Annex 1 (this would be the most basic level of response).
- Responding to the indicators in the left hand column only (see indicator tables below) without use of the prompts in the right hand column (this would represent an intermediate level of response).
- Responding to indicators in the left hand column, in addition to responding to some/all of the guidance in the right hand column for some/all the indicators (this would represent a response striving towards full disclosure).

## Performance Indicators

The indicators have been developed in a multi-stakeholder process to ensure that they seek disclosure across the entire spectrum of public interest, from financial concerns to social concerns. Indicators are arranged as follows:

a. Good Governance: policy formulation, strategic planning, effective risk management
b. Measurement, Monitoring and Evaluation: prevalence and incidence of HIV/AIDS, actual and estimated costs and losses
c. Workplace Conditions and HIV/AIDS Management

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[*] For more information on stakeholder engagement during the reporting process, see the 2002 *Sustainability Reporting Guidelines*, pg. 9.
[**] For more information on incremental reporting, see the 2002 *Guidelines*, Annex 3.

d. Depth/Quality/Sustainability of HIV/AIDS Programmes

The indicators below are presented as follows:

- Key performance indicators appear in the left hand column
- In the right hand column, guidance is offered to assist respondents towards providing full and transparent disclosure.

## Good Governance

| **Indicator:** | **Recommended for inclusion in disclosure:** |
|---|---|
| **Indicator 1.**<br><br>Describe the organisation's HIV/AIDS policy*. *(Please attach copy)* | • Provide the year the policy was created; and the year implementation began<br>• Provide rank/title/name of person(s) in charge of, and represented on any committees or bodies responsible for formulation, control and implementation of the organisation's HIV/AIDS policy<br>• Reference codes of conduct or policy guidelines with which the organisation's HIV/AIDS policy complies with (e.g. South Africa Department of Labour "Code of Good Practice"; trade union-negotiated code; etc.)<br>• Reference the statutes (relevant laws) with which the policy complies<br>• Detail any linkages beyond the workplace that are covered in the policy (e.g., collaboration/partnerships with suppliers, consumers, local communities, government, business forums, international initiatives)<br>• Describe the extent to which other (related) policies and procedures have been reviewed/adapted to respond to HIV/AIDS issues (e.g. health and safety, disciplinary or grievance codes, reporting procedures for work-related injuries, first aid training) |
| **Indicator 2.**<br><br>Describe the overall strategy for managing the HIV/AIDS risk | • Cover the steps taken to identify and measure the extent of the risk to the organisation, both internally (business risk, human resources risk e.g., in respect of employees' health) and externally (e.g. affected markets, credit risk amongst clientele, etc.)<br>• Outline the strategy for communicating the organisation's HIV/AIDS policy and strategy to the workforce or other relevant populations, and how the effectiveness of the communications strategy is measured |

*Irrespective of whether it is called by another name e.g. "chronic disease policy"

| **Indicator 3.**<br><br>Describe extent of preparedness and contingency planning in light of expected HIV/AIDS impacts | • Describe contingency plan to replace skills lost (e.g., via multi-tasking, etc.)<br>• Outline the strategy for addressing staff morale<br>• Outline strategy for addressing the loss of institutional memory as a result of HIV/AIDS deaths<br>• Describe contingency plan to replace threatened or dwindling markets<br>• Describe contingency plan for maintaining efficient supplier relationships<br>• Cover budgeting plans for the organisation's response to the anticipated impact, including how affected-employee benefits (e.g., pensions, medical aid, etc.) will be funded for future sustainability |
|---|---|
| **Indicator 4.**<br><br>Describe how your organisation monitors its progress and reports in terms of Indicators 1-3 | • Specify in what manner and how often the HIV/AIDS policy and strategy is reviewed/evaluated or amended<br>• List the bodies and/or constituencies to whom your organisation reports in terms of its policy, strategic planning/implementation and contingency preparedness<br>• Mention reporting frequency in each case<br>• Detail availability of reports to specific stakeholder groups (e.g., shareholders, employees, public, etc.) |

## Measurement, Monitoring and Evaluation

| **Indicator:** | **Recommended for inclusion in disclosure:** |
|---|---|
| **Indicator 5.**<br><br>Indicate current and projected future HIV/AIDS prevalence[*] and incidence rates among relevant populations (e.g., workforce, service providers, communities where the workforce is resident, target consumers, direct suppliers) | • State whether the organisation has measured the prevalence, incidence, morbidity (i.e. incapacity) and mortality rate amongst its own workforce, or whether it has modelled an estimate from other sources<br>• Detail methodologies or sources used to ascertain current prevalence and/or incidence rates among the different populations (including sampling methods and sample size for in-house measurement, and the use of estimation, public statistics, actuarial modelling, etc., with respect to measurement reliant on external information).<br>• Outline the basis for any breakdown of the workforce into differing prevalence rates by occupation or lifestyle (e.g., transport workers, migrants, hostel dwellers, etc.)<br>• Indicate the organisation's projected future prevalence rates in scenarios where (a) measures are adopted by the organisation to reduce the incidence, and (b) no measures are adopted to reduce the incidence |

[*] "Prevalence" as used here refers to the number or proportion of infected people at a given moment, and "incidence" refers to the rate of increase or decrease in that prevalence.

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| | |
|---|---|
| | • Detail methodology or sources used to arrive at projected future prevalence rates |
| **Indicator 6.**<br><br>Report current HIV/AIDS-associated costs and losses* to the organisation | • Detail models(s) used for arriving at costs/losses<br>• Break down costs and losses by relevant internal (e.g., workforce) or external populations (e.g. consumers, suppliers)<br>• Break down costs/losses by the following: absenteeism, lost productivity, skills loss, recruitment and training costs, insurance costs, sick leave, disability and/or ill-health and early retirement benefits, in-service death benefits, medical aid contributions, post-retirement liability, reduction in consumer demand/lost revenue, efficiency loss in supply chain delivery mechanisms, debt repayments losses, other<br>• Benchmark these costs and losses against current financial indicators (e.g., profit and turnover) |
| **Indicator 7.**<br><br>Indicate total assumed future HIV/AIDS-associated costs and losses | • Indicate time frame (e.g., 1,3,5 years ahead)<br>• Break down costs by relevant population (e.g., workforce, consumers, suppliers)<br>• Break down costs by the same factors, where relevant, as listed above under Indicator 6, bullet 3<br>• Indicate the changes in budgeting (dedicated or otherwise) that will occur to cover these costs<br>• Explain assumptions and methods used in calculating costs/losses (including prevalence rates assumed to operative in the future scenario)<br>• Benchmark these costs and losses against anticipated future financial indicators (e.g., profit, turnover) |

## Workplace Conditions and HIV/AIDS Management

| Indicator | Recommended for inclusion in disclosure |
|---|---|
| **Indicator 8.**<br><br>Describe how the organisation involves stakeholders in the formulation of policy, strategy and implementation | • Mention which specific stakeholder groupings are involved (e.g., employees, unions, local communities)<br>• Describe the way stakeholders relate (e.g., consultation, negotiation, workplace forums, community liaison, via surveys)<br>• Describe the degree of involvement of relevant stakeholders in determining the organisation's budget for its HIV/AIDS response |

* "Costs and losses" are used in their everyday language sense. In accounting terminology, expressions such as "additional outlays or provisions"; and "exposures/liabilities" might be adopted.

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| | |
|---|---|
| **Indicator 9.**<br><br>Describe the workplace and workplace-related HIV/AIDS programmes and interventions, and the extent to which they maintain a workplace environment respectful of human and legal rights | • List programmes and interventions related to:<br>o Lifestyle - HIV awareness, behaviour, education, counselling, etc.<br>o Medical - healthcare for HIV+ people, treatment and drug access, morale, nutrition, etc.<br>o Workplace management - measurement of prevalence/incidence, staff re-training and/or multi-skilling, management/supervisor training, etc.<br>o Benefits - health, disability, retirement, death, etc.<br>o Workplace-related needs - family housing provision for migrant workers' families).<br>• Describe how confidentiality and non-discrimination concerns are ensured in such programmes<br>• Describe the operation of grievance and disciplinary procedures associated with HIV/AIDS discrimination instances<br>• Specify numbers, character, time frames, etc., of instances of grievances and/or conciliation/legal actions brought by employees or their representatives regarding HIV/AIDS<br>• Specify which of the listed programmes are conducted as partnerships, and with whom |
| **Indicator 10.**<br><br>Indicate total allocated budget dedicated to HIV/AIDS programmes per annum | • Break down the total HIV/AIDS budget according to the list of programmes provided in response to Indicator 9<br>• Describe the nature of the budgeting (e.g., housed in one department or allocated across departments, dedicated, ad hoc, who administers it)<br>• Benchmark the HIV/AIDS programmes expenditure against other social responsibility expenditures<br>• Detail the budget sources for the HIV/AIDS programmes (e.g., own funds; government tax concessions; training refunds)<br>• Describe any overall cost/benefit assumptions or findings which support the HIV/AIDS programmes expenditure |

## Depth/Quality/Sustainability of Programmes

| Indicator | Recommended for inclusion in disclosure |
|---|---|
| **Indicator 11.**<br><br>Detail the organisation's Voluntary Counselling and Testing (VCT) programme | • Specify how the programme is publicised<br>• Detail how the programme is administered in order to preserve confidentiality and ensure non-discrimination (e.g. use of discreet/private venues, discreet timing, secure records systems)<br>• Describe the operation of any personal code/pledge relating to future individual HIV high risk behaviour by |

| | |
|---|---|
| | VCT users;<br>• Report proportion of staff utilising VCT<br>• Specify any partnerships involved |
| **Indicator 12.**<br><br>Describe other support and counselling programmes and measures | • Describe the access to support groups, buddy systems* or other workplace assistance forums by employees<br>• Detail the extent to which such support groups and systems are run by trained counsellors or facilitators<br>• Specify the extent to which counselling sessions and other support measures are available during work hours<br>• Describe measures taken to limit migrancy among workforce, and facilitate family life amongst the employees |
| **Indicator 13.**<br><br>Describe the organisation's HIV/AIDS education and training programmes | • Specifically mention the following aspects of the educational programme: communication of HIV/AIDS policy, methods of HIV transmission including links to other STDs,** awareness, behavioural change towards safer sex and condom/femidom use, working alongside HIV positive employees, living with HIV/AIDS, access to medication<br>• List the categories of people who are targeted by the education programme (e.g., employees, contract workers, families of both aforementioned, management, board members, trade union representatives, first aid officers, surrounding communities, consumers, etc.)<br>• Describe how the organisation provides educational materials to address a range of languages and literacy levels<br>• Describe training in methods to avoid workplace transmission of HIV (including universal precautions and procedures for accidental exposure, and use of prophylactic drugs)<br>• Detail the extent to which peer educators are involved in the delivery of educational programmes, including peer educator to employee ratio, how peer educators are engaged and supervised, how and how often peer educators are trained/assessed<br>• Describe how far beyond the workplace education programmes extend (families, communities, contractors, etc.)<br>• Describe how education and training programmes are monitored for effectiveness |

* "Buddy systems" are mutual-support systems between individuals with HIV/AIDS

** STDs = sexually transmitted diseases

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| | |
|---|---|
| **Indicator 14.**<br><br>Describe the organisation's condom and femidom distribution programme | • Extent to which employees are educated on condom/femidom use (see also Indicator 13 on educational programmes, above)<br>• Strategy for publicising condom/femidom availability to workforce<br>• Describe how "easy but discreet" provision occurs (e.g., in accessible but not highly public places)<br>• Method used to ensure that stocks are kept available<br>• Indicate how condom/femidom quality is assured |
| **Indicator 15.**<br><br>Describe the organisation's general health care and wellness provision for employees (and/or ex-employees) and their families, making specific mention of STD-treatment for those who are AIDS sick | • Include information on health care provision at the various levels: management, general workforce, contract employees, etc.<br>• Detail proportions of employees for whom care is provided via medical aid scheme, facility on premises, or public health sector, and the extent of cover provided for families<br>• Specify provision of STD treatment<br>• Detail preventive measures provided by the organisation, such as: prevention of mother-to-child transmission, precautions for treating wounds incurred in the workplace, timely post-exposure prophylaxis for employees who have been inadvertently exposed to HIV or who have been raped<br>• Describe the continuum of care for HIV positive workers, treatment of opportunistic infections (including TB), access to anti-retrovirals, palliative care for AIDS-sick employees and families, hospice or home-based care for AIDS-sick employees and families, etc.<br>• Indicate the proportion of employees with HIV/AIDS that receive anti-retroviral therapy in terms of the above provisions<br>• Explain how VCT programmes are linked to the above care provisions<br>• Describe how information is provided to the workforce about in-company, public and private heath care facilities |
| **Indicator 16.**<br><br>Describe additional benefits and support for employees sick, dying or deceased from AIDS-related conditions | Cover items such as:<br>• Ongoing income during temporary absences<br>• Disability benefits, and if ongoing, how long<br>• Ongoing medical aid or health service access<br>• Family education support<br>• Family housing support, including after the death of an employee<br>• Care or support for children of employees left orphaned<br>• Funeral costs<br>• Death benefits, and if ongoing, for how long |


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## ANNEX 1: Basic-Level Indicators

*This Annex is offered as a reporting starting point for first time reporters in small or low-capacity organisations.*

| Indicator | Response |
|---|---|
| 1. Does the organisation have an HIV/AIDS policy (please attach copy) | **YES/NO** |
| 2. Is there a strategic plan to manage the current and future impact of HIV/AIDS on the organisation? | **YES/NO** |
| 3. Has the organisation involved stakeholders in the planning and implementation of the response to HIV/AIDS? | **YES/NO** |
| 4. Has the organisation arrived at an HIV/AIDS prevalence rate for the workforce? | **YES/NO** |
| 5. What is the organisation's estimated HIV/AIDS costs/losses for the current year in terms of:<br>5.1. The cost of programmes in questions 6-9 below<br>5.2. Other costs/losses arising from HIV/AIDS | <br><br>**R……….**<br>**R……….** |
| 6. Does the organisation have HIV/AIDS awareness/education/training programmes for its workforce? | **YES/NO** |
| 7. Does the organisation have a VCT (Voluntary Counselling and Testing) Programme for its workforce? | **YES/NO** |
| 8. Does the organisation have HIV/AIDS prevention interventions such as behaviour change interventions, STD-treatment assistance, and a distribution programme for:<br>8.1. Behaviour change programme<br>8.2. STD-treatment assistance<br>8.3. Condoms<br>8.4. Femidoms | <br><br><br>**YES/NO**<br>**YES/NO**<br>**YES/NO**<br>**YES/NO** |
| 9. Does the organisation have programmes to assist workforce members who are AIDS sick? | **YES/NO** |
| 10. Does the organisation provide anti-retrovirals to HIV positive employees, or those who are AIDS sick? | **YES/NO** |

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## ANNEX 2: Additional Stakeholder Concerns

*This appendix provides a select list of concerns expressed by specific stakeholders during the development stages of this document. These concerns are now, to a greater or lesser extent, subsumed into the indicators, which represent a broad, multi-stakeholder consensus. The intention of this Annex is to present particular concerns in their pre-consensus form, to allow users of the indicators to obtain a fuller sense of key stakeholders' perspectives. They are simply listed in alphabetical order by heading.*

**Accountants**
While stressing the importance of reporting fully on HIV/AIDS for organisations' internal use, Accountants expressed caution about the public release of information on items such as prevalence and incidence, at least in the present climate of limited disclosure. In such a context, disclosure of, for example, a high HIV prevalence rate could have severe impact on share value. However, once a critical mass of public disclosure was achieved, the opposite would apply, since the absence of disclosure would imply something negative, requiring concealment.

**Business and Industry HIV/AIDS In-house Practitioners**
One major corporation's initial response to the indicators was that publication of answers to the questions could primarily serve as ammunition for external critics and could discourage investment.

Conversely, several practitioners felt that the indicators would not pose a challenge to those organisation's currently engaging in best practice in terms of their HIV/AIDS response, and that the practical task of reporting in full according to the indicators would require no more than 2-3 hours.

One major corporation's experience was that its own earlier commitment to full reporting on its HIV/AIDS management had primarily simply exposed the dysfunctionality of its own HIV/AIDS policy. This had acted as an incentive for improvement, and attending to questions of detail (which can be obscured even by line management *within* an organisation).

**Financial Analysts**
Concern was raised that many analysts currently tend to focus on the short-term. This tendency could manifest itself in a disinterest in sustainability issues or the reporting thereof. In this context, the recommendation in respect of the GRI HIV/AIDS indicators was to keep them as short and simple as possible, or risk that this constituency would simply not consider engaging with them.

**Government**
The Department of Trade and Industry noted that its experience with potential foreign investors in South Africa was that such bodies were highly aware of HIV/AIDS as a risk in South Africa. The cost of not being open about HIV/AIDS, and not being visibly

occupied with proactive management of the pandemic, would be the loss of such investment. Thus, the more full and open the reporting, the better.

**HIV/AIDS Consultants**
A strongly-expressed concern was that the indicators were “overweight” in terms of HR-impact focus, and “underweight” in terms of the credit risk-impact focus, in respect of clients and markets. Various consultants advised that the indicators be kept as simple and brief as possible so as not to deter a response from business. Others recommended that the indicators guidance column (the right hand column) should tend towards a comprehensive checklist, rather than operate as a set of prompts.

**Labour**
A major South African trade union expressed concern that the indicators were too focussed on HIV/AIDS from the financial costs/losses perspective, and paid too little attention to the Human Need and Human Rights aspects. Various labour bodies strongly emphasised the need to protect the Human Rights of employees, especially in terms of confidentiality issues and the discrimination risk.

A major federation stressed the need to link any HIV/AIDS reporting initiative to the negotiations/agreements reached at national level in NEDLAC[*], since merely voluntary HIV/AIDS reporting was not likely to achieve broad uptake amongst employers.

**NAFCOC (National African Federated Chamber of Commerce)**
The group emphasised the impracticality for many of its members to report on detailed indicators, for reasons of small size and low capacity. An “entrance level” set of indicators for such a constituency was therefore desirable to encourage at least a first step towards reporting (see Annex 1).

**NGOs Supporting HIV/AIDS Positive People**
An NGO engaged with legal defence of HIV/AIDS positive people who experience discrimination at work stressed that the indicators were too non-specific about such areas, and that this would permit evasive answers that obscured reality behind a veil of false openness.

An advocacy NGO felt that the Basic-level Indicators sought a response that was too non-specific to be of any significant use to the enquiring public.

**SABCOHA (South African Business Council on HIV/AIDS)**
The group emphasised the need for businesses to adopt a policy on HIV/AIDS with top-level support within the company authority structures. However, this alone was not sufficient, because such a policy needed to be operational and kept alive. This required monitoring of each employee’s knowledge of the policy and their attitudinal response.

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[*] National Economic Development and Labour Council, the South African statutory four-constituency forum involving government, business, labour and community.

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## ANNEX 3: Sustainability Reporting Principles

GRI's reporting principles are contained in Part B of the 2002 *Guidelines*, and are an essential platform for all GRI reporting, including that on HIV/AIDS.

The principles, in brief, are as follows:

- *Completeness.* All information that is relevant to users for assessing the organisation's performance should be as complete as possible.
- *Inclusivity.* The reporting organisation should systematically engage its stakeholders to help focus and continually enhance the quality of reports.
- *Consistency*. The organisation should maintain consistency in the boundary, scope and content of reporting.
- *Accuracy.* A high degree of exactness and a low margin of error in reported information will enable users to make decisions with a high degree of confidence.
- *Clarity.* The reporting organisation should make information available in a way that is responsive to the maximum number of users while still maintaining a suitable level of detail.
- *Neutrality.* Reports should avoid bias in the selection and presentation of information, and should strive to provide a balanced account of the organisation's performance.
- *Timeliness.* Reports should provide information on a regular basis which meets user needs.
- *Auditability.* The reported data should be provided in a way that will enable internal auditors or external assurance providers to attest to its reliability.
- *Transparency.* Full disclosure of the processes, procedures and assumptions in the report preparation are essential for its credibility.
- *Sustainability context*. The reporting organisation should strive to place its performance in a broader context, where such context will add significant meaning to the reported information.

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## ANNEX 4: Contributors

*This appendix lists all the persons and organisations that have contributed their inputs and comments to the development of this document. The document is the result of a collaborative, multi-stakeholder process, a partnership towards a Common Good.*

The secretariat would like to thank all those who have contributed, and especially those who made a large contribution.

The document does not purport to express the views of any of the persons or organisations listed below. It is a GRI-authored multi-stakeholder document, which seeks to express the broadest possible consensus of the various inputs received in the above meetings and processes. Contact with any of the persons/organisations below may be sought via the GRI Secretariat who will seek authority from the persons/organisations concerned before disclosing contact details.

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- Participants in GRI's initial Briefing/Consultation in Johannesburg in May 2002
- Participants in GRI's HIV/AIDS Working Group meetings, July-December 2002
- Participants in GRI Working Group's Research sub-committee, July-September 2002
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## ANNEX 5: Useful Resources

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