

# 1. Corporate Governance

## 1.1 Institutional and Political Environment

### Disclosure and Transparency

Companies should report any information whose omission could influence the decision making of a financial or other stakeholder.

A company should consider reporting on: its management approach, and how it was developed and is monitored; and its lobby efforts.

#### Self-Assessment Questions

- Has the company undertaken a materiality assessment to analyze what should be disclosed to whom?

#### INTERNATIONAL STANDARDS

Global Reporting Initiative  
(GRI) Standards

Public Policy:  
- GRI 415-1