

Global reporting initiative (GRI) Index

GRI Ref	Pages
Strategy and analysis	
1.1 Statement from the most senior decision maker of the organisation	10 – 17, 88
1.2 Description of key impacts, risks, and opportunities.	90 – 93, 122
Organisational profile	
2.1 Name of reporting organisation	Inside back cover
2.2 Primary brands, products, and/or services.	7
2.3 Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	5 – 6
2.4 Location of organisation's headquarters.	Inside back cover
2.5 Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	9, 25, 35, 45, 53, 60
2.6 Nature of ownership, legal form	5, 62
2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	9, 25, 35, 45, 53
2.8 Scale of organisation	1 – 9
	<ul style="list-style-type: none"> • Number of employees; • Net sales (for private sector organisations) or • Net revenues (for public sector organisations); • Total capitalisation broken down in terms of debt and equity (for private sector organisations); and • Quantity of products or services provided. • Total assets; • Beneficial ownership (including identity and percentage of ownership of largest shareholders); and • Breakdowns by country/region of the following: <ul style="list-style-type: none"> • Sales/revenues by countries/regions that make up 5% or more of total revenues; • Costs by countries/regions that make up 5% or more of total revenues; and • Employees.
2.9 Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> • The location of, or changes in operations, including facility openings, closings, and expansions; and • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations). 	18 – 23
2.10 Awards received in the reporting period.	63
Report parameters	
Report profile	
3.1 Reporting period	Inside back cover
3.2 Date of most recent previous report (if any)	Inside back cover
3.3 Reporting cycle (annual, biennial, etc.)	Inside back cover
3.4 Contact point for questions regarding the report or its contents.	Inside back cover
Report scope and boundary	
3.5 Process for defining report content, including: <ul style="list-style-type: none"> • Determining materiality; • Prioritising topics within the report; and • Identifying stakeholders the organisation expects to use the report. • Include an explanation of how the organisation has applied the 'Guidance on Defining Report Content' and the associated principles. 	90, 96 – 98

GRI Ref	Pages	
3.6	Boundaries of report	90
3.7	State any specific limitations on the scope or boundary of the report	90, 96 – 98
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	90
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	90, 97
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (eg, mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Not reported
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Not reported
GRI content index		
3.12	Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found: <ul style="list-style-type: none"> • Strategy and analysis 1.1 – 1.2; • Organisational profile 2.1 – 2.10; • Report parameters 3.1 – 3.13; • Governance, commitments, and engagement 4.1 – 4.17; • Disclosure of management approach, per category; • Core Performance Indicators; • Any GRI additional indicators that were included; and • Any GRI sector supplement Indicators included in the report. 	N/A
Assurance		
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organisation and the assurance provider(s).	90, 123, 125
Governance, commitments, and engagement		
Governance		
4.1.	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight. Describe the mandate and composition (including number of independent members and/or non-executive members) of such committees and indicate any direct responsibility for economic, social, and environmental performance.	63 – 83, 90
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement).	68
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members. State how the organisation defines 'independent' and 'non-executive'. This element applies only for organisations that have unitary board structures. See the glossary for a definition of 'independent'.	63 – 65
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. Include reference to processes regarding: <ul style="list-style-type: none"> • The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and • Informing and consulting employees about the working relationships with formal representation bodies such as organisation level 'work councils', and representation of employees in the highest governance body. • Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period. 	63 – 65, 81, 106, 108, 114, 118

Global reporting initiative (GRI) Index *(continued)*

GRI Ref	Pages
4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	75 – 79
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.	63 – 64, 70
4.7 Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics.	64, 70, 74
4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: <ul style="list-style-type: none"> • Are applied across the organisation in different regions and department/units; and • Relate to internationally agreed standards. 	1, 81, 89, 90
4.9 Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles. Include frequency with which the highest governance body assesses sustainability performance.	79, 90 – 93
4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	70
Commitments to external initiatives	
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organisation. Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organisation's approach to risk management in operational planning or the development and introduction of new products.	90
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses. Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (eg, multi-stakeholder, etc). Differentiate between non-binding, voluntary initiatives and those with which the organisation has an obligation to comply.	62, 102, 114, 118
4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: <ul style="list-style-type: none"> • Has positions in governance bodies; • Participates in projects or committees; • Provides substantive funding beyond routine membership dues; or • Views membership as strategic. This refers primarily to memberships maintained at the organisational level.	114, 118
Stakeholder engagement	
4.14 List of stakeholder groups engaged by the organisation. Examples of stakeholder groups are: <ul style="list-style-type: none"> • Communities; • Civil society; • Customers; • Shareholders and providers of capital; • Suppliers; and • Employees, other workers, and their trade unions. 	81, 115 – 119
4.15 Basis for identification and selection of stakeholders with whom to engage. <i>This includes the organisation's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.</i>	115 – 119

GRI Ref	Pages
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4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. <i>This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. The organisation should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.</i>	81, 114 – 119
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4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting.	115 – 119
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Management approach and performance indicators

Economic performance indicators

Aspect: Economic performance

EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	85, 94
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EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	95
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EC3	Coverage of the organisation's defined benefit plan obligations.	200
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EC4	Significant financial assistance received from government.	N/A
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Aspect: Market presence

EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	106
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EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	102, 104
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EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	106
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Aspect: Indirect economic impacts

EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	104, 108, 118
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EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	85, 94, 103, 118
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Environmental performance indicators

Aspect: Materials

EN1	Materials used by weight or volume.	98
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EN2	Percentage of materials used that are recycled input materials.	98
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Aspect: Energy

EN3	Direct energy consumption by primary energy source	99
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EN4	Indirect energy consumption by primary source	98 – 99
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EN5	Energy saved due to conservation and efficiency improvements.	98
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EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	95 – 96
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EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	98
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Aspect: Water

EN8	Total water withdrawal by source.	100
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EN9	Water sources significantly affected by withdrawal of water.	99
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EN10	Percentage and total volume of water recycled and reused.	99
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Global reporting initiative (GRI) Index *(continued)*

GRI Ref	Pages
Aspect: Biodiversity	
EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	100
EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	100
EN13 Habitats protected or restored.	100
EN14 Strategies, current actions, and future plans for managing impacts on biodiversity.	100
EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	100
Aspect: Emissions, effluents, and waste	
EN16 Total direct and indirect greenhouse gas emissions by weight.	97
EN17 Other relevant indirect greenhouse gas emissions by weight.	97
EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.	95 – 98
EN19 Emissions of ozone-depleting substances by weight.	97
EN20 NO, SO, and other significant air emissions by type and weight.	97
EN21 Total water discharge by quality and destination.	99
EN22 Total weight of waste by type and disposal method.	100
EN23 Total number and volume of significant spills.	101
EN24 Weight of transported, imported, 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.	100 – 101
EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting	100
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	89, 94 – 96, 98, 100 – 101, 116 – 117
EN27 Percentage of products sold and their packaging materials that are reclaimed by category	100 – 101
Aspect: Compliance	
EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	101
Aspect: Transport	
EN29 Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	97
Aspect: Overall	
EN30 Total environmental protection expenditures and investments by type.	99 – 100
Social performance indicators	
Labour practices and decent work performance indicators	
Aspect: Employment	
LA1 Total workforce by employment type, employment contract, and region.	105 – 106
LA2 Total number and rate of employee turnover by age group, gender, and region.	110
LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	106
Aspect: Labor/management relations	
LA4 Percentage of employees covered by collective bargaining agreements	106, 108
LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	Not reported

GRI Ref		Pages
Aspect: Occupational health and safety		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	106 – 107
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region.	107
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases.	106 – 108
LA9	Health and safety topics covered in formal agreements with trade unions.	106 – 107
Aspect: Training and education		
LA10	Average hours of training per year per employee by employee category.	109
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	105,109
LA12	Percentage of employees receiving regular performance and career development reviews	112
Aspect: Diversity and equal opportunity		
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	102, 105
LA14	Ratio of basic salary of men to women by employee category.	Not reported
Human rights performance indicators		
Aspect: Investment and procurement practices		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	114
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	108, 114
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	114
Aspect: Non-discrimination		
HR4	Total number of incidents of discrimination and actions taken	105
Aspect: Freedom of association and collective bargaining		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	108
Aspect: Child labour		
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	108
Aspect: Forced and compulsory labour		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	108
Aspect: Security practices		
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	108
Aspect: Indigenous rights		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	108
Society performance indicators		
Aspect: Community		
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	100, 114, 118

Global reporting initiative (GRI) Index *(continued)*

GRI Ref		Pages
	Aspect: Corruption	
SO2	Percentage and total number of business units analysed for risks related to corruption.	114
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures.	114
SO4	Actions taken in response to incidents of corruption	114 – 115
	Aspect: Public policy	
SO5	Public policy positions and participation in public policy development and lobbying.	114, 118
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	114
	Aspect: Anti-competitive behaviour	
SO7	Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes.	114
	Aspect: Compliance	
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	114
	Product responsibility performance indicators	
	Aspect: Customer health and safety	
PR1	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.	115
PR2	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.	115
	Aspect: Product and service labelling	
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	115
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	115
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	115
	Aspect: Marketing communications	
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	115
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	115
	Aspect: Customer privacy	
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	115
	Aspect: Compliance	
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	115