



13.0

# GRI CONTENT INDEX

## 13. GRI CONTENT INDEX

### STRATEGY AND PROFILE DISCLOSURES

<b>Strategy and Analysis (2 indicators)</b>		<b>Pg #</b>
G4-1.	Statement from the most senior decision maker	14
G4-2.	Description of key impacts, risks and opportunities	18

<b>Organisational profile (14 indicators)</b>		<b>Pg #</b>
G4-3.	Name of organisation	4
G4-4.	Primary brands, products and/or services	7
G4-5.	Location of organization's headquarters.	5
G4-6.	Number of countries where the organization operates...	7
G4-7.	Nature of ownership and legal form	7
G4-8.	Markets served by the organisation (including geographic breakdown, sectors served and types of customers/beneficiaries)	7
G4-9.	Scale of the reporting organisation.	8
G4-10.	Total number of employees by employment contract and gender.	85
G4-11.	Percentage of total employees covered by collective bargaining agreements.	87
G4-12.	Description of the organisation's supply chain	90
G4-13.	Significant changes during the reporting period regarding the organisation's size, structure, ownership or its supply chain	8
G4-14.	Report of whether and how the precautionary approach or principle is addressed by the organisation	27
G4-15.	List of externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	4
G4-16.	Membership of associations in which the organisation has positions in governance bodies, participates in projects or communities, provides funding beyond routine memberships dues or views membership as strategic.	89

<b>Identified Material Aspects and Boundaries (3 indicators)</b>		<b>Pg #</b>
G4-17.	List of all entities included in the organisation's consolidated financial statements or equivalent documents	8
G4-18.	Explanation of the process of defining report content and the Aspect Boundaries.	4
G4-19.	List of all Material Aspects identified in the process for Defining Report Content.	4

<b>Stakeholder Engagement (4 indicators)</b>		<b>Pg #</b>
G4-24.	List of stakeholder groups engaged by the organisation	42
G4-25.	Basis for identification and selection of stakeholder with whom to engage	42
G4-26.	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	43
G4-27.	Key topics and concerns that have been raised through stakeholder engagements, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	43

<b>Report profile (6 indicators)</b>		<b>Pg #</b>
G4-28.	Reporting period for information provided	4
G4-29.	Date of most recent previous report	4
G4-30.	Reporting cycle	4
G4-31.	Contact point for questions regarding the report or its contents	5
G4-32.	Report an "in accordance" option that the organisation has chosen.	4
G4-33.	Assurance – Policy and current practice with regard to seeking external assurance for the report, if not included in an assurance report, explain the scope and basis of any external assurance provided. Also explain the relationship between the organisation and the assurance provider	5

<b>Governance (22 indicators)</b>		<b>Pg #</b>
G4-34.	Governance structure of the organisation, including committees under the highest governance body and responsibilities in decision-making on economic, environmental and social impacts.	27
G4-35.	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	34
G4-36.	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body	8
G4-37.	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and feedback processes to the highest governance body.	42
G4-38.	Composition of the highest governance body by independence, tenure on the governance body, number and nature of other significant positions and commitments, gender, membership of under-represented social groups, competences, and stakeholder representation.	27
G4-39.	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his/her function within the organisation's management and the reasons for this arrangement).	27
G4-40.	Nomination and selection processes for the highest governance body and its committees and the criteria used for nominating and selecting the highest governance body members including where and how diversity, independence experience and expertise are considered, and the extent of involvement of stakeholders including shareholders.	27
G4-41.	Processes in place for the highest governance body to ensure conflicts of interest are avoided and managed.	27
G4-42.	The highest governance body's and senior executives' roles in the development, approval and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	8
G4-43.	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	
G4-44.	Processes in place for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.	6
G4-45.	The highest governance body's role in identification and management of economic, environmental and social impacts, risks and opportunities. Include the highest governance body's role in the implementation of due diligence processes.	27
G4-46.	The highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics.	30
G4-47.	The frequency of the highest governance body's review of economic, environmental and social impacts, risks and opportunities.	29
G4-48.	Report the highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material aspects are covered.	5
G4-49.	Report the process for communicating critical concerns to the highest governance body.	29



G4-50.	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	29
G4-51.	Remuneration policies for the highest governance body and senior executives.....	123
G4-52.	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organisation.	90
G4-53.	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	123
G4-54.	Report the ratio of the annual total compensation of the organisation's highest-paid individual in each country of significant operations to the medial annual total compensation for all employees (excluding the highest-paid individual) in the same country.	123
G4-55	Report the ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the medial annual total compensation for all employees (excluding the highest-paid individual) in the same country.	123

<b>Ethics and Integrity (3 indicators)</b>		<b>Pg #</b>
G4-56.	Description of the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	30
G4-57.	Internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines.	30
G4-58.	Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	30

<b>Disclosures on Management Approach (3 indicators)</b>		<b>Pg #</b>
G4-DMA	Report why the Aspect is material. Report the impacts that make this Aspect material.	5
G4-DMA	Report how the organisation manages the material Aspect or its impacts.	5
G4-DMA	Report the evaluation of the management approach, including the mechanisms for evaluating the effectiveness of the management approach; results of the evaluation of the management approach and any related adjustments to the management approach.	12

## ECONOMIC INDICATORS

<b>Economic Performance, including Market Presence and Indirect Economic Aspects (9 indicators)</b>		<b>Pg #</b>
G4-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	124
G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	74
G4-EC3	Coverage of the organisation's defined benefit plan obligations	125
G4-EC4	Financial assistance received from government	17
G4-EC5	Ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	90
G4-EC6	Proportion of senior management hired from the local community at locations of significant operation	85
G4-EC7	Development and impact of infrastructure investments and services supported.	67
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	69
G4-EC9	Proportion of spending on local suppliers at significant locations of operation.	69

## ENVIRONMENTAL INDICATORS

<b>Environmental Performance, including Materials, Energy, Water, Biodiversity, Emissions, Effluent &amp; Waste, Compliance and Transport (25 indicators)</b>		<b>Pg #</b>
G4-EN1	Materials used by weight or volume	74
G4-EN2	Percentage of materials used that are recycled input materials	80
G4-EN3	Energy consumption within the organisation	76
G4-EN6	Reduction of energy consumption	76
G4-EN7	Reductions in energy requirements of products and services.	76
G4-EN8	Total water withdrawal by source	74
G4-EN9	Water sources significantly affected by withdrawal of water.	75
G4-EN10	Percentage and total volume of water recycled and reused.	74
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas outside of high biodiversity value outside protected areas.	78
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	78
G4-EN13	Habitats protected or restored.	78
G4-EN15	Direct Greenhouse gas (GHG) Emissions (Scope 1)	77
G4-EN16	Energy indirect Greenhouse (GHG) Emissions (Scope 2)	77
G4-EN17	Other indirect Greenhouse (GHG) Emissions (Scope 3)	77
G4-EN18	Greenhouse (GHG) Emissions intensity	77
G4-EN19	Reduction of Greenhouse (GHG) Emissions	77
G4-EN22	Total water discharge by quality and destination	58
G4-EN23	Total weight of waste by type and disposal method	80
G4-EN24	Total number and volume of significant spills	81
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges or water and runoff.	58
G4-EN27	Extent of impact mitigation of environmental impacts or products and services.	81
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	77
G4-EN31	Total environmental protection expenditures and investments by type.	78
G4-EN32	Percentage of new suppliers that were screened using environmental criteria.	90
G4-EN34	Number of total grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	81

## SOCIAL INDICATORS – LABOUR PRACTICES AND DECENT WORK

<b>Labour Performance, including Employment, Labour/ Management Relations, Occupational Health &amp; Safety, Training &amp; Education and Diversity &amp; Equal Opportunity (16 indicators)</b>		<b>Pg #</b>
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	86
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	85
G4-LA3	Return to work and retention rates after parental leave, by gender	85
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	87
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	87
G4-LA6	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	87
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.	87
G4-LA8	Health and safety topics covered in formal agreements with trade unions.	87
G4-LA9	Average hours of training per year per employee by gender, and by employee category	88
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	89
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	90
G4-LA12	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	84
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	90
G4-LA14	Percentage of new suppliers that were screened using labour practices criteria.	90
G4-LA15	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken.	90
G4-LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms.	91

## SOCIAL INDICATORS – HUMAN RIGHTS

<b>Human Rights Performance, including Strategy &amp; Management, Non-discrimination, Freedom of Association, Child Labour and Forced Labour (10 indicators)</b>		<b>Pg #</b>
G4-HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns or that have undergone human rights screening	90
G4-HR2	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.	88
G4-HR3	Total number on incidents of discrimination and corrective action taken	91
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	90
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour and measures taken to contribute to the effective abolition of child labour	91
G4-HR6	Operations and suppliers identified as having significant risk, for incidents of forced or compulsory labour and measures to contribute to the elimination of all forms of forced or compulsory labour	91
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	91
G4-HR10	Percentage of new suppliers that have been screened using human rights criteria.	90
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken.	90
G4-HR12	Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms.	91

## SOCIAL INDICATORS – SOCIETY

<b>Society Performance, including Community, Corruption, Public Policy and Compliance (8 indicators)</b>		
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments and development programmes.	70
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	30
G4-SO4	Communication and training on anti-corruption policies and procedures.	30
G4-SO5	Confirmed incidents of corruption and actions taken.	30
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	7
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	90
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken.	91
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	91

## SOCIAL INDICATORS – PRODUCT RESPONSIBILITY

<b>Product Responsibility, including Customer Health &amp; Safety, Products &amp; Services, Marketing &amp; Communication and Customer Privacy (5 indicators)</b>		
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvements.	57
G4-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	57
G4-PR3	Type of product and service information required by the organisation's procedures for product and service information, and percentage of significant products and service categories subject to such information requirements.	56
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	57
G4-PR5	Results of surveys measuring customer satisfaction.	58

