

G3.1 CONTENT INDEX

APPLICATION LEVEL: A

STANDARD DISCLOSURES PART I: PROFILE DISCLOSURES

PROFILE DISCLOSURE	DISCLOSURE	REPORTED	PAGE NO
1. STRATEGY AND ANALYSIS			
1.1	Statement from the most senior decision-maker of the organisation	Fully	5-6
1.2	Description of key impacts, risks, and opportunities.	Fully	24
2. ORGANISATIONAL PROFILE			
2.1	Name of the organisation.	Fully	12
2.2	Primary brands, products, and/or services.	Fully	12-13
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	12, 18-20
2.4	Location of organisation's headquarters.	Fully	15
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.	Fully	12,20
2.6	Nature of ownership and legal form.	Fully	12
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	12, 21
2.8	Scale of the reporting organisation.	Fully	12
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	14
2.10	Awards received in the reporting period.	Fully	25
3. REPORT PARAMETERS			
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	7
3.2	Date of most recent previous report (if any).	Fully	7
3.3	Reporting cycle (annual, biennial, etc.)	Fully	7
3.4	Contact point for questions regarding the report or its contents.	Fully	7
3.5	Process for defining report content.	Fully	22-24
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	7
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	7
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.	Fully	7
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.	Fully	24
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Fully	7

3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	7
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	GRI Index Page
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	22
4. Governance, Commitments, and Engagement			
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.	Fully	16-18
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	18
4.3	For organisations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	Fully	18
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	18
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).	Fully	12,20
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	16
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	Fully	18
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.	Fully	8-11
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.	Fully	12,20
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Fully	23-24
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	Fully	24
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	Fully	GRI Index Page
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	Fully	21
4.14	List of stakeholder groups engaged by the organisation.	Fully	23
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	23
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	23
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.	Fully	23

STANDARD DISCLOSURES PART II: DISCLOSURES ON MANAGEMENT APPROACH (DMAS)

DISCLOSURE ON MANAGEMENT APPROACH EC			
Aspects	Economic performance	Fully	88-89
	Market presence	Fully	
	Indirect economic impacts	Fully	
DISCLOSURE ON MANAGEMENT APPROACH EN			
Aspects	Materials	Fully	26-45
	Energy	Fully	
	Water	Fully	
	Biodiversity	Fully	
	Emissions, effluents and waste	Fully	
	Products and services	Fully	
	Compliance	Fully	
	Transport	Fully	
	Overall	Fully	
DISCLOSURE ON MANAGEMENT APPROACH LA			
Aspects	Employment	Fully	49-62
	Labor/management relations	Fully	
	Occupational health and safety	Fully	
	Training and education	Fully	
	Diversity and equal opportunity	Fully	
	Equal remuneration for women and men	Fully	
DISCLOSURE ON MANAGEMENT APPROACH HR			
Aspects	Investment and procurement practices	Fully	70-86
	Non-discrimination	Fully	
	Freedom of association and collective bargaining	Fully	
	Child labor	Fully	
	Prevention of forced and compulsory labor	Fully	
	Security practices	Fully	
	Indigenous rights	Fully	
	Assessment	Fully	
	Remediation	Fully	
DISCLOSURE ON MANAGEMENT APPROACH SO			
Aspects	Local communities	Fully	63-69
	Corruption	Fully	
	Public policy	Fully	
	Anti-competitive behaviour	Fully	
	Compliance	Fully	
DISCLOSURE ON MANAGEMENT APPROACH PR			
Aspects	Customer health and safety	Fully	46-48
	Product and service labelling	Fully	
	Marketing communications	Fully	
	Customer privacy	Fully	
	Compliance	Fully	

STANDARD DISCLOSURES PART III: PERFORMANCE INDICATORS

Economic			
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.	Fully	88
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	Fully	89
EC3	Coverage of the organisation's defined benefit plan obligations.	Fully	89
EC4	Significant financial assistance received from government.	Fully	89
Market Presence			
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Partial	51
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	79-86
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	Not Reported	
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.	Fully	89
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	89
Environmental			
Energy			
EN1	Materials used by weight or volume.	Fully	31
EN2	Percentage of materials used that are recycled input materials.	Fully	31
EN3	Direct energy consumption by primary source.	Fully	31
EN4	Indirect energy consumption by primary source.	Fully	31
EN5	Energy saved due to conservation and efficiency improvements.	Fully	33
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	32
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Fully	33
Water			
EN8	Total water withdrawal by source.	Fully	36
EN9	Water sources significantly affected by withdrawal of water.	Fully	36
EN10	Percentage and total volume of water recycled and reused.	Fully	36

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.	Fully	37
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Fully	37
EN13	Habitats protected or restored.	Fully	37
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	38
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Fully	37
Energy			
EN16	Total direct and indirect greenhouse gas emissions by weight.	Fully	34
EN17	Other relevant indirect greenhouse gas emissions by weight.	Fully	34
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	34-35
EN19	Emissions of ozone-depleting substances by weight.	Fully	31
EN20	Nox, SOx, and other significant air emissions by type and weight.	Fully	31
EN21	Total water discharge by quality and destination.	Fully	36
EN22	Total weight of waste by type and disposal method.	Fully	39
EN23	Total number and volume of significant spills.	Fully	39
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.	Fully	37
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	Fully	36
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	39
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Fully	39
Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	88
Overall			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	Fully	35
EN30	Total environmental protection expenditures and investments by type.	Not Reported	

Social: Labor Practices and Decent Work			
Employment			
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Fully	50
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Partially	51
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Partial	89
Labor/management relations			
LA4	Percentage of employees covered by collective bargaining agreements.	Fully	56
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	56
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.	Fully	60
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Fully	61
LA8	Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases.	Fully	60
LA9	Health and safety topics covered in formal agreements with trade unions.	Fully	57
Training and education			
LA10	Average hours of training per year per employee by gender, and by employee category.	Partially	55
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	53-55
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Fully	51
Diversity and equal opportunity			
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Fully	51
Equal remuneration for women and men			
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Fully	51
Social: Human Rights			
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.	Partially	56
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	Fully	56
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.	Partially	53

Non-discrimination			
HR4	Total number of incidents of discrimination and corrective actions taken.	Partially	57
Freedom of association and collective bargaining			
HR5	Operations and significant 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.	Fully	56
Child labor			
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Fully	56
Forced and compulsory labor			
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Fully	56
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.	Fully	56
Indigenous Rights			
HR9	Total number of incidents of discrimination and corrective actions taken.	Fully	56
Assessment			
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Fully	56
Remediation			
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Fully	57
Social: Society			
Local communities			
S01	Percentage of operations with implemented local community engagement, impact assessments, and development programmes.	Partially	65
S09	Operations with significant potential or actual negative impacts on local communities	Fully	62
S010	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities	Fully	62-67
Corruption			
S02	Percentage and total no. of business units analysed for risks related to corruption.	Fully	56
S03	Percentage of employees trained in organisation's anti-corruption policies and procedures.	Fully	56
S04	Actions taken in response to incidents of corruption.	Fully	56
Public policy			
S05	Public policy positions and participation in public policy development and lobbying.	Fully	64
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	54

Anti-competitive behaviour			
S07	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Fully	56
Compliance			
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	20
Social: Product Responsibility			
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.	Fully	72-74
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.	Fully	46
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.	Fully	46
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	Fully	46
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Fully	76
Marketing communications			
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	87
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.	Fully	87
Customer Privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	87
Compliance			
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	46