UNIVERSAL STANDARDS

GRI 101: FOUNDATION

- It is the starting point for using the set of GRI Standards.
- 1. Reporting Principles
- Using the GRI Standards for Sustainability Reporting 3. * Making claims related to the use of the GRI Standards
 - GRI 102: GENERAL DISCLOSURES

ORGANIZATIONAL PROFILE

* 102-1: Name of the organization

The reporting organization shall report the Name of the

* 102-2: Activities, brands, products, and services

The reporting organization shall report:

- A description of the organization's activities. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets
- * 102-3: Location of headquarters

The reporting organization shall report Location of the organization's headquarters.

* 102-4: Location of operations

The reporting organization shall the number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.

* 102-5: Ownership and legal form

The reporting organization shall report the nature of ownership and legal form.

* 102-6: Markets served

The reporting organization shall report the following information:

- Markets served, including:
- geographic locations where products and services are offered:
- sectors served;
- types of customers and beneficiaries.

* 102-7: Scale of the organization The reporting organization shall report the following

information:

- Scale of the organization, including:
- total number of employees: total number of operations;
- iii. net sales (for private sector organizations) or net revenues (for public sector organizations);
- total capitalization (for private sector organizations) broken down in terms of debt and equity
- quantity of products or services provided

* 102-8: Information on employees and other workers

The reporting organization shall report the following information:

- a. Total number of employees by employment contract (permanent and temporary), by gender.
- Total number of employees by employment contract (permanent and temporary), by region.
- Total number of employees by employment type (fulltime and part-time), by gender.
- Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.
- Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural
- An explanation of how the data have been compiled, including any assumptions made.

* 102-9: Supply chain

The reporting organization shall report a description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.

* 102-10: Significant changes to the organization and its supply chain

The reporting organization shall report the following information:

- Significant changes to the organization's size, structure, a. ownership, or supply chain, including:
- Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations):
- Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.

* 102-11: Precautionary Principle or approach

The reporting organization shall report whether and how the organization applies the Precautionary Principle or approach.

* 102-12: External initiatives

The reporting organization shall report a list of externallydeveloped economic, environmental and social charters. principles, or other initiatives to which the organization subscribes, or which it endorses.

* 102-13: Membership of associations

The reporting organization shall report a list of the main memberships of industry or other associations, and national or international advocacy organizations.

STRATEGY

* 102-14: Statement from senior decision-maker

The reporting organization shall report a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.

102-15: Key impacts, risks, and opportunities

The reporting organization shall report a description of key impacts, risks, and opportunities

ETHICS AND INTEGRITY

* 102-16: Values, principles, standards, and norms of <u>behavior</u>

The reporting organization shall report a description of the organization's values, principles, standards, and norms of behavior.

102-17: Mechanisms for advice and concerns about ethics |

The reporting organization shall report the following

- A description of internal and external mechanisms for: seeking advice about ethical and lawful behavior, and organizational integrity;
- ii. reporting concerns about unethical or unlawful behavior and organizational integrity.

GOVERNANCE

* 102-18: Governance structure

The reporting organization shall report the following

- Governance structure of the organization, including committees of the highest governance body.
- b. Committees responsible for decision-making on economic, environmental, and social topics.

102-19: Delegating authority

The reporting organization shall report the process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees

102-20: Executive-level responsibility for economic, environmental, and social topics

The reporting organization shall report the following information:

- Whether the organization has appointed an executivelevel position or positions with responsibility for economic, environmental, and social topics.
- Whether post holders report directly to the highest governance body.

102-21: Consulting stakeholders on economic, environmental, and social topics

The reporting organization shall report the following

- Processes for consultation between stakeholders and the highest governance body on economic environmental, and social topics.
- If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body

102-22: Composition of the highest governance body and its committees

The reporting organization shall report the following information:

- Composition of the highest governance body and its committees by:
- executive or non-executive;
- independence;
- tenure on the governance body;
- iv. number of each individual's other significant positions and commitments, and the nature of the commitments;
- membership of under-represented social groups;
- vii. competencies relating to economic, environmental, and social topics;

stakeholder representation. 102-23: Chair of the highest governance body

The reporting organization shall report the following

- Whether the chair of the highest governance body is also an executive officer in the organization.
- If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.

102-24: Nominating and selecting the highest governance body

The reporting organization shall report the following information:

- Nomination and selection processes for the highest governance body and its committees.
- Criteria used for nominating and selecting highest
- governance body members, including whether and how stakeholders (including shareholders) are involved;
- diversity is considered; independence is considered
- iv. expertise and experience relating to economic, environmental, and social topics are considered.

102-25: Conflicts of interest

The reporting organization shall report the following information:

- Processes for the highest governance body to ensure conflicts of interest are avoided and managed.
- Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:
- Cross-board membership;
- Cross-shareholding with suppliers and other
- Existence of controlling shareholder; iv. Related party disclosures.

102-26: Role of highest governance body in setting purpose, values, and strategy

The reporting organization shall report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose value or mission statements, strategies, policies, and goals related to economic, environmental, and social

102-27: Collective knowledge of highest governance body

The reporting organization shall report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and socia

102-28: Evaluating the highest governance body's performance

The reporting organization shall report the following

b.

- Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. Whether such evaluation is independent or not, and its
- frequency. Whether such evaluation is a self-assessment
- Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.

102-29: Identifying and managing economic, environmental, and social impacts

The reporting organization shall report the following

- Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities - including its role in the implementation of due diligence processes
- Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.

102-30: Effectiveness of risk management processes

The reporting organization shall report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.

102-31: Review of economic, environmental, and social topics

The reporting organization shall report the frequency of the highest governance body's review of economic environmental, and social topics and their impacts, risks. and opportunities.

102-32: Highest governance body's role in sustainability reporting

The reporting organization shall report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all naterial topics are covered

Disclosure 102-33: Communicating critical concerns The reporting organization shall report the process for

communicating critical concerns to the highest governance

102-34: Nature and total number of critical concerns

The reporting organization shall report the following

- Total number and nature of critical concerns that were communicated to the highest governance body.
- Mechanism(s) used to address and resolve critical concerns.

102-35: Remuneration policies

The reporting shall report the following information:

- Remuneration policies for the highest governance body and senior executives for the following types of
- Fixed pay and variable pay, including performancebased pay, equity-based pay, bonuses, and deferred or vested shares;
- Sign-on bonuses or recruitment incentive payments;
- Termination payments; Clawbacks;
- Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other
- How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

102-36: Process for determining remuneration

The reporting organization shall report the following

- information:
- Process for determining remuneration. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.
- Any other relationships that the remuneration consultants have with the organization

102-37: Stakeholders' involvement in remuneration The reporting organization shall report the following

information:

- How stakeholders' views are sought and taken into account regarding remuneration.
- If applicable, the results of votes on remuneration policies and proposals.

102-38: Annual total compensation ratio

The reporting organization shall report ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the nedian annual total compensation for all employees (excluding the highest-paid individual) in the same country.

102-39: Percentage increase in annual total compensation ratio

The reporting organization shall report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country

STAKEHOLDER ENGAGEMENT

102-40: List of stakeholder groups

The reporting organization shall report a list of stakeholder groups engaged by the organization.

102-41: Collective bargaining agreements

The reporting organization shall report the percentage of total employees covered by collective bargaining

102-42: Identifying and selecting stakeholders The reporting organization shall report the basis for

identifying and selecting stakeholders with whom to engage 102-43: Approach to stakeholder engagement

The reporting organization shall report the organization'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

102-44: Key topics and concerns raised The reporting organization shall report the following

Key topics and concerns that have been raised through stakeholder engagement, including

- how the organization has responded to those key topics and concerns, including through its reporting; the stakeholder groups that raised each of the key
- topics and concerns.

REPORTING PRACTICE 102-45: Entities included in the consolidated financial

statements

The reporting organization shall report the following

- a. A list of all entities included in the organization's consolidated financial statements or equivalent
- b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report

102-46: Defining report content and topic Boundaries

The reporting organization shall report the following

- a. An explanation of the process for defining the report content and the topic Boundaries.
- b. An explanation of how the organization has implemented the Reporting Principles for defining report content.

102-47: List of material topics

The reporting organization shall report a list of the material topics identified in the process for defining report content.

102-48: Restatements of information The reporting organization shall report the effect of any

restatements of information given in previous reports, and the reasons for such restatements. 102-49: Changes in reporting

The reporting organization shall report significant changes from previous reporting periods in the list of material topics

and topic Boundaries. 102-50: Reporting period

The reporting organization shall report the reporting period for the information provided.

102-51: Date of most recent report The reporting organization shall report the date of the most

recent previous report, If applicable.

report

information:

102-52: Reporting cycle

The reporting organization shall report the reporting cycle. * 102-53: Contact point for questions regarding the

The reporting organization shall report the contact point for questions regarding the report or its contents.

* 102-54: Claims of reporting in accordance with the GRI **Standards** The reporting organization shall report the following

- information: The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either
- This report has been prepared in accordance with the GRI Standards: Core option'; This report has been prepared in accordance with the

GRI Standards: Comprehensive option'. 102-55: GRI content index The reporting organization shall report the following

The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report

- For each disclosure, the content index shall include: the number of the disclosure (for disclosures covered by the GRI Standards): the page number(s) or URL(s) where the information
- can be found, either within the report or in other published materials: if applicable, and where permitted, the reason(s) for

omission when a required disclosure cannot be made. 102-56: External assurance

The reporting organization shall report the following A description of the organization's policy and current

practice with regard to seeking external assurance for If the report has been externally assured: A reference to the external assurance report statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured

and on what basis, including the assurance standards

- used, the level of assurance obtained, and any limitations of the assurance process;
- The relationship between the organization and the assurance provider; Whether and how the highest governance body or

GRI 103: MANAGEMENT APPROACH

senior executives are involved in seeking external assurance for the organization's sustainability report.

103-1: Explanation of the material topic and its **Boundary**

For each material topic, the reporting organization shall report the following information: An explanation of why the topic is material.

The Boundary for the material topic, which includes a description of: where the impacts occur; the organization's involvement with the impacts. For example, whether the organization has caused or

Any specific limitation regarding the topic Boundary.

contributed to the impacts, or is directly linked to the

An explanation of how the organization manages the

103-2: The management approach and its components For each material topic, the reporting organization shall report the following information:

A statement of the purpose of the management approach. A description of the following, if the management

approach includes that component:

- Policies Commitments
- Goals and targets Responsibilities

approach;

- Resources Grievance mechanisms
- Specific actions, such as processes, projects, programs and initiatives

103-3: Evaluation of the management approach For each material topic, the reporting organization shall report the following information:

An explanation of how the organization evaluates the

the mechanisms for evaluating the effectiveness of the management approach; the results of the evaluation of the management

management approach, including:

any related adjustments to the management approach

Sustainability by choice!

Items marked with (*) are required for CORE option. For COMPREHENSIVE option all Universal disclosures are required.

nformation:

SUSTAINABILITY KNOWLEDGE GROUP

TOPIC SPECIFIC STANDARDS

	GRI 200: ECONOMIC	3
GRI 201 I	ECONOMIC PERFORMANCE	
201-1	Direct economic value generated and distributed	3
201-2	Financial implications and other risks and opportunities due to climate change	3
201-3	Defined benefit plan obligations and other retirement plans	
201-4	Financial assistance received from government	3
GRI 202 I	MARKET PRESENCE	3
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	3
202-2	Proportion of senior management hired from the local community	
GRI 203 I	NDIRECT ECONOMIC IMPACTS	3
203-1	Infrastructure investments and services supported	3
203-2	Significant indirect economic impacts	3
GRI 204 I	PROCUREMENT PRACTICES	3
204-1	Proportion of spending on local suppliers	3
GRI 205	ANTI-CORRUPTION	3
205-1	Operations assessed for risks related to corruption	3
205-2	Communication and training about anti-corruption policies and procedures	G
205-3	Confirmed incidents of corruption and actions taken	3
GRI 206	ANTI-COMPETITIVE BEHAVIOR	3
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3
G	GRI 300: ENVIRONMENTAL	3
GRI 301 I	MATERIALS	
301-1	Materials used by weight or volume	
301-2	Recycled input materials used	3
301-3	Reclaimed products and their packaging materials	G
GRI 302 I	ENERGY	******
302-1	Energy consumption within the organization	3
302-2	Energy consumption outside of the organization	3
302-3	Energy intensity	
302-4	Reduction of energy consumption	G
302-5	Reductions in energy requirements of products and services	4
GRI 303 \	WATER	
303-1	Water withdrawal by source	

	TOPIC SPEC	
202.0	Water sources significantly	
303-2	affected by withdrawal of water	
303-3	Water recycled and reused	
GRI 304	One setting of a steep as wood decord	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
304-2	Significant impacts of activities, products, and services on biodiversity	
304-3	Habitats protected or restored	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305	EMISSIONS	
305-1	Direct (Scope 1) GHG emissions	
305-2	Energy indirect (Scope 2) GHG emissions	
305-3	Other indirect (Scope 3) GHG emissions	
305-4	GHG emissions intensity	
305-5	Reduction of GHG emissions	
305-6	Emissions of ozone-depleting substances (ODS)	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	
GRI 306	EFFLUENTS AND WASTE	
306-1	Water discharge by quality and destination	
306-2	Waste by type and disposal method	
306-3	Significant spills	
306-4	Transport of hazardous waste	
306-5	Water bodies affected by water discharges and/or runoff	
GRI 307	ENVIRONMENTAL COMPLIANCE	
307-1	Non-compliance with environmental laws and regulations	
	SUPPLIER ENVIRONMENTAL	
ASSESS		
308-1	New suppliers that were screened using environmental criteria	
308-2	Negative environmental impacts in the supply chain and actions taken	
	GRI 400: SOCIAL	
GRI 401	EMPLOYMENT	
401-1	New employee hires and employee turnover	

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		
401-3	Parental leave		
	LABOR/MANAGEMENT		
RELATION			
402-1	Minimum notice periods regarding operational changes		
GRI 403 SAFETY	OCCUPATIONAL HEALTH AND		
403-1	Workers representation in formal joint management–worker health and safety committees		
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		
403-3	Workers with high incidence or high risk of diseases related to their occupation		
403-4	Health and safety topics covered in formal agreements with trade unions		
GRI 404	TRAINING AND EDUCATION		
404-1	Average hours of training per year per employee		
404-2	Programs for upgrading employee skills and transition assistance programs		
404-3	Percentage of employees receiving regular performance and career development reviews		
GRI 405 OPPOR	DIVERSITY AND EQUAL FUNITY		
405-1	Diversity of governance bodies and employees		
405-2	Ratio of basic salary and remuneration of women to men		
GRI 406	NON-DISCRIMINATION		
406-1	Incidents of discrimination and corrective actions taken		
	FREEDOM OF ASSOCIATION AND CTIVE BARGAINING		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		
GRI 408	CHILD LABOR		
408-1	Operations and suppliers at significant risk for incidents of child labor		
GRI 409 LABOR	FORCED OR COMPULSORY		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		
GRI 410	SECURITY PRACTICES		

410-1	Security personnel trained in human rights policies or procedures
GRI 411 RI PEOPLES	IGHTS OF INDIGENOUS
411-1	Incidents of violations involving rights of indigenous peoples
GRI 412 H	UMAN RIGHTS ASSESSMENT
412-1	Operations that have been subject to human rights reviews or impact assessments
412-2	Employee training on human rights policies or procedures
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
GRI 413 LO	OCAL COMMUNITIES
413-1	Operations with local community engagement, impact assessments, and development programs
413-2	Operations with significant actual and potential negative impacts on local communities
GRI 414 SI	UPPLIER SOCIAL ASSESSMENT
414-1	New suppliers that were screened using social criteria
414-2	Negative social impacts in the supply chain and actions taken
GRI 415 PI	UBLIC POLICY
415-1	Political contributions
GRI 416 CI SAFETY	USTOMER HEALTH AND
416-1	Assessment of the health and safety impacts of product and service categories
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
GRI 417 M	ARKETING AND LABELING
417-1	Requirements for product and service information and labeling
417-2	Incidents of non-compliance concerning product and service information and labeling
417-3	Incidents of non-compliance concerning marketing communications
GRI 418 C	USTOMER PRIVACY
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data

Non-compliance with laws and regulations in the social and

economic area

For CORE option: At least one material topic-specific disclosure

For COMPREHENSIVE option: All material topic-specific disclosures

419-1

Overview of the set of GRI Standards



Starting point for using the **GRI Standards**

Standards



To report contextual To report the information about an organization

management approach for each material topic

Topicspecific Standards







Select from these to report specific disclosures for each material topic

Reason for omission

If, in exceptional cases, an organization preparing a sustainability report in accordance with the GRI Standards cannot report a required disclosure, the organization shall provide in the report a reason for omission that:

- describes the specific information that has been omitted; and
- specifies one of the following reasons for omission from table underneath, including the required explanation for that reason.

Reason for omission	Required explanation in the sustainability report		
Not applicable	Specify the reason(s) why the disclosure is considered to be not applicable.		
Confidentiality constraints	Describe the specific confidentiality constraints prohibiting the disclosure.		
Specific legal prohibitions	Describe the specific legal prohibitions.		
Information unavailable	Describe the specific steps being taken to obtain the information and the expected timeframe for doing so.		
	If the reason for omission is due to the fact that the necessary information cannot be obtained, or is not of adequate quality to report (as may sometimes be the case when the Boundary for a material topic extends beyond the reporting organization), explain this situation.		

Reporting Principles

The Reporting Principles are fundamental to achieving high quality sustainability reporting. An organization is required to apply the Reporting Principles if it wants to claim that its sustainability report has been prepared in accordance with the GRI Standards.

Reporting Principles for defining report content

- Stakeholder Inclusiveness
- Sustainability Context
- Materiality
- Completeness

Reporting Principles for defining report quality

- Accuracy
- Balance
- Clarity
- Comparability
- Reliability
- **Timeliness**

