

TOPIC SPECIFIC STANDARDS

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

303-2	Water sources significantly affected by withdrawal of water
303-3	Water recycled and reused
GRI 304 BIODIVERSITY	
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
GRI 308 SUPPLIER ENVIRONMENTAL ASSESSMENT	
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

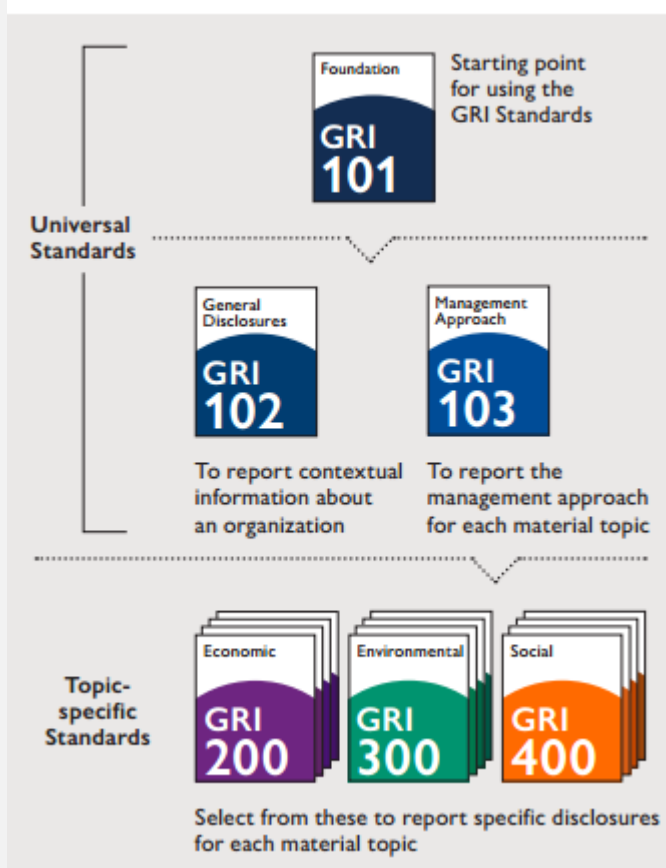
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
401-3	Parental leave
GRI 402 LABOR/MANAGEMENT RELATIONS	
402-1	Minimum notice periods regarding operational changes
GRI 403 OCCUPATIONAL HEALTH AND SAFETY	
403-1	Workers representation in formal joint 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 DIVERSITY AND EQUAL OPPORTUNITY	
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
GRI 407 FREEDOM OF ASSOCIATION AND COLLECTIVE 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 FORCED OR COMPULSORY LABOR	
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 RIGHTS OF INDIGENOUS PEOPLES	
411-1	Incidents of violations involving rights of indigenous peoples
GRI 412 HUMAN 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 LOCAL 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 SUPPLIER 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 PUBLIC POLICY	
415-1	Political contributions
GRI 416 CUSTOMER HEALTH AND SAFETY	
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 MARKETING 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 CUSTOMER PRIVACY	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
GRI 419 SOCIOECONOMIC COMPLIANCE	
419-1	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

Overview of the set of GRI Standards



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	Reporting Principles for defining report quality
<ul style="list-style-type: none"> • Stakeholder Inclusiveness • Sustainability Context • Materiality • Completeness 	<ul style="list-style-type: none"> • Accuracy • Balance • Clarity • Comparability • Reliability • Timeliness