GRI 101: FOUNDATION

It is the starting point for using the set of GRI Standards.

- 1. Reporting Principles
- 2.* 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 organization

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

The reporting organization shall report:

- a. 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

* 102-6: Markets served

The reporting organization shall report the following information:

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

* 102-7: Scale of the organization

The reporting organization shall report the following information:

- a. Scale of the organization, including:
- i. total number of employees;ii. total number of operations;
- iii. net sales (for private sector organizations) or net
- revenues (for public sector organizations); iv. total capitalization (for private sector organizations)
- broken down in terms of debt and equity;
 v. 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.
- b. Total number of employees by employment contract (permanent and temporary), by region.
- c. Total number of employees by employment type (full-time and part-time), by gender.
- d. 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.
 e. 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
- f. 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, ownership, or supply chain, including:
- i. Changes in the location of, or changes in, operations,
- including facility openings, closings, and expansions;
 ii. 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 behavior

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



UNIVERSAL STANDARDS

102-17: Mechanisms for advice and concerns about ethics

The reporting organization shall report the following information:

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

GOVERNANCE

* 102-18: Governance structure

The reporting organization shall report the following information:

- Governance structure of the organization, including committees of the highest governance body.
- 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:

- a. 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 information:

- 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:

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

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

The reporting organization shall report the following

- a. Whether the chair of the highest governance body is
- also an executive officer in the organization.

 b. 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.
- b. Criteria used for nominating and selecting highest
- governance body members, including whether and how i. stakeholders (including shareholders) are involved;
- diversity is considered;
 iii. 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

- a. 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
- stakeholders; ii. 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 topics.

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 social topics.

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

The reporting organization shall report the following information:

- a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.
 b. 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 material topics are covered.

<u>Disclosure 102-33: Communicating critical concerns</u> 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

- information:

 a Total number and nature of critical concerns that were
- communicated to the highest governance body.

 b. 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:
- i. Sign-on bonuses or recruitment incentive payments;
- iii. Termination payments;

information:

- iv. Clawbacks;
 v. 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

- a. Process for determining remuneration.
- b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.
 c. 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: a. How stakeholders' views are sought and taken into
- account regarding remuneration.

 b. 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 median 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 agreements.

* 102-42: Identifying and selecting stakeholders

The reporting organization shall report the basis for identifying and selecting stakeholders with whom to engage

engagement by type and by stakeholder group, and an

undertaken specifically as part of the report preparation

indication of whether any of the engagement was

* 102-43: Approach to stakeholder engagement

The reporting organization shall report the organization's approach to stakeholder engagement, including frequency of

process. * 102-44: Key topics and concerns raised

The reporting organization shall report the following information:

a. Key topics and concerns that have been raised through

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

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

The reporting organization shall report the following information:

- A list of all entities included in the organization's consolidated financial statements or equivalent documents.
- 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.

102-52: Reporting cycle

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

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:

a. 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 information: a. The GRI content index, which specifies each of the GRI

- Standards used and lists all disclosures included in the report.

 b. 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;
 iii. 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 the report.

 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

If the report has been externally assured:

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

and on what basis, including the assurance standards

senior executives are involved in seeking external assurance for the organization's sustainability report. GRI 103: MANAGEMENT APPROACH

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

For each material topic, the reporting organization shall report the following information:

a. An explanation of why the topic is material.

description of:

i. where the impacts occur;

ii. the organization's involvement with the impacts. For example, whether the organization has caused or

The Boundary for the material topic, which includes a

contributed to the impacts, or is directly linked to the

c. Any specific limitation regarding the topic Boundary. * 103-2: The management approach and its components

For each material topic, the reporting organization shall report the following information:

a. An explanation of how the organization manages the

A description of the following, if the management

- topic.

 b. A statement of the purpose of the management approach.
- approach includes that component:
 i. Policies
- ii. Commitments
- iii. Goals and targetsiv. Responsibilitiesv. Resources

report the following information:

 vi. Grievance mechanisms
 vii. Specific actions, such as processes, projects, programs and initiatives

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

a. An explanation of how the organization evaluates the management approach, including:
 i. the mechanisms for evaluating the effectiveness of the management approach;

- the results of the evaluation of the management approach;
 any related adjustments to the management approach

Sustainability by choice!

statements

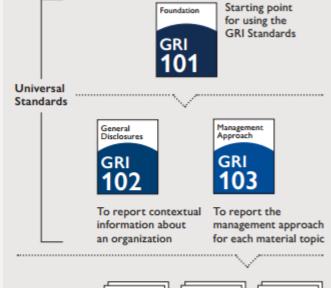
			TOPIC SPECIF	TOPIC SPECIFIC STANDARDS		
GRI 20	GRI 200: ECONOMIC	302-5	Reductions in energy requirements of products and services	401-2	Benefits provided to full-time employees that are not provided to temporary or	
GIXI 20		GRI 30	03 WATER AND EFFLUENTS 2018		part-time employees	
201-1	Direct economic value generated and distributed	303-1	Interactions with water as a shared resource		Parental leave 02 LABOR/MANAGEMENT RELATIONS	
201-2	Financial implications and other risks and opportunities due to climate change	303-2	Management of water discharge-related impacts	2016	Minimum notice periods regarding	
201-3	Defined benefit plan obligations and	303-3	Water withdrawal	402-1	operational changes	
201-0	other retirement plans	303-4	Water discharge	_	03 OCCUPATIONAL HEALTH AND TY 2018	
201-4	Financial assistance received from	303-5	Water consumption	SALL		
001.00	government	GRI 30	04 BIODIVERSITY 2016	403-1	Occupational health and safety management system	
202-1	2 MARKET PRESENCE 2016 Ratios of standard entry level wage by gender compared to local minimum	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity	403-2	Hazard identification, risk assessment, and incident investigation	
	wage		value outside protected areas	403-3	Occupational health services	
202-2	Proportion of senior management hired from the local community	304-2	Significant impacts of activities, products, and services on biodiversity	403-4	Worker participation, consultation, and communication on Occupational health and safety	
GRI 20 2016	3 INDIRECT ECONOMIC IMPACTS	304-3	Habitats protected or restored IUCN Red List species and national	403-5	Worker training on occupational health and safety	
203-1	Infrastructure investments and services supported	304-4	conservation list species with habitats in areas affected by operations	403-6	Promotion of worker health	
203-2	Significant indirect economic impacts	GRI 30	05 EMISSIONS 2016		Prevention and mitigation of	
GRI 20	4 PROCUREMENT PRACTICES 2016	305-1	Direct (Scope 1) GHG emissions	403-7	occupational health and safety impacts directly linked by business relationships	
204-1	Proportion of spending on local suppliers	305-2	Energy indirect (Scope 2) GHG emissions	403-8	Workers covered by an occupational health and safety management system	
GRI 20	5 ANTI-CORRUPTION 2016	305-3	Other indirect (Scope 3) GHG emissions	403-9	Work-related injuries	
205-1	Operations assessed for risks related to	305-4	GHG emissions intensity) Work-related ill health	
	corruption	305-5	Reduction of GHG emissions		04 TRAINING AND EDUCATION 2016	
205-2	Communication and training about anti- corruption policies and procedures	305-6	Emissions of ozone-depleting substances (ODS)	404-1	Average hours of training per year per employee	
205-3	Confirmed incidents of corruption and actions taken	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air	404-2	Programs for upgrading employee skills	
GRI 20	6 ANTI-COMPETITIVE BEHAVIOR 2016		emissions		and transition assistance programs	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	GRI 30 306-1	06 EFFLUENTS AND WASTE 2016 Water discharge by quality and	404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 207 TAX 2019		200.0	destination 306-2 Waste by type and disposal method		GRI 405 DIVERSITY AND EQUAL	
207-1	Approach to tax	306-3	Significant spills	OPPO	RTUNITY 2016	
207-2	Tax governance, control, and risk management		Transport of hazardous waste	405-1	Diversity of governance bodies and employees	
207-3	Stakeholder engagement and management of concerns related to tax	306-5	Water bodies affected by water discharges and/or runoff	405-2	Ratio of basic salary and remuneration of women to men	
207-4	Country-by-country reporting		7 ENVIRONMENTAL COMPLIANCE	GRI 4	06 NON-DISCRIMINATION 2016	
	GRI 300: ENVIRONMENTAL	2016		400.4	Incidents of discrimination and	
GRI 30	11 MATERIALS 2016	307-1	Non-compliance with environmental laws and regulations	406-1	corrective actions taken	
301-1	Materials used by weight or volume	GRI 30	08 SUPPLIER ENVIRONMENTAL		07 FREEDOM OF ASSOCIATION AND	
301-2	Recycled input materials used		SSMENT 2016	COLL	Constitute and symples in which the	
301-3	Reclaimed products and their packaging materials	308-1	New suppliers that were screened using environmental criteria	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 30	2 ENERGY 2016	308-2	Negative environmental impacts in the	GRI 4	08 CHILD LABOR 2016	
302-1	Energy consumption within the organization		supply chain and actions taken GRI 400: SOCIAL	408-1	Operations and suppliers at significant risk for incidents of child labor	
302-2	Energy consumption outside of the organization		D1 EMPLOYMENT 2016 New employee hires and employee	GRI 40 2016	09 FORCED OR COMPULSORY LABOR	
302-3	Energy intensity	401-1	turnover		Operations and suppliers at significant	
302-4	Reduction of energy consumption			409-1	risk for incidents of forced or compulsory labor	
		•				

GRI 410 SECURITY PRACTICES 2016 oloyees ry or Security personnel trained in human rights policies or procedures **GRI 411 RIGHTS OF INDIGENOUS PEOPLES** TIONS 2016 Incidents of violations involving rights of indigenous peoples **GRI 412 HUMAN RIGHTS ASSESSMENT 2016** D Operations that have been subject to human rights reviews or impact 412-1 assessments Employee training on human rights 412-2 policies or procedures sment. contracts that include human rights clauses or that underwent human rights n, and screening health **GRI 413 LOCAL COMMUNITIES 2016** Operations with local community nealth development programs Operations with significant actual and 413-2 potential negative impacts on local npacts communities nships **GRI 414 SUPPLIER SOCIAL ASSESSMENT** onal 2016 system 414-1 Negative social impacts in the supply 2016 414-2 chain and actions taken **GRI 415 PUBLIC POLICY 2016** ar per 415-1 Political contributions e skills **GRI 416 CUSTOMER HEALTH AND SAFETY** ns ng Assessment of the health and safety 416-1 impacts of product and service categories Incidents of non-compliance concerning 416-2 the health and safety impacts of products and services nd **GRI 417 MARKETING AND LABELING 2016** ration Requirements for product and service 417-1 information and labeling 417-2 product and service information and labeling Incidents of non-compliance concerning AND 417-3 marketing communications **GRI 418 CUSTOMER PRIVACY 2016** h the Substantiated complaints concerning nd breaches of customer privacy and isk losses of customer data **GRI 419 SOCIOECONOMIC COMPLIANCE** ificant Non-compliance with laws and ABOR 419-1 regulations in the social and economic area ificant

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



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 Reporting Principles for defining report content report quality Stakeholder Inclusiveness Accuracy Sustainability Context Balance Materiality Clarity Completeness Comparability Reliability **Timeliness**



Significant investment agreements and

engagement, impact assessments, and

New suppliers that were screened using

Incidents of non-compliance concerning