



TOPIC SPECIFIC STANDARDS

GRI 200: ECONOMIC	
<b>GRI 201 ECONOMIC PERFORMANCE 2016</b>	
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
<b>GRI 202 MARKET PRESENCE 2016</b>	
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
<b>GRI 203 INDIRECT ECONOMIC IMPACTS 2016</b>	
203-1	Infrastructure investments and services supported
203-2	Significant indirect economic impacts
<b>GRI 204 PROCUREMENT PRACTICES 2016</b>	
204-1	Proportion of spending on local suppliers
<b>GRI 205 ANTI-CORRUPTION 2016</b>	
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
<b>GRI 206 ANTI-COMPETITIVE BEHAVIOR 2016</b>	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
<b>GRI 207 TAX 2019</b>	
207-1	Approach to tax
207-2	Tax governance, control, and risk management
207-3	Stakeholder engagement and management of concerns related to tax
207-4	Country-by-country reporting
GRI 300: ENVIRONMENTAL	
<b>GRI 301 MATERIALS 2016</b>	
301-1	Materials used by weight or volume
301-2	Recycled input materials used
301-3	Reclaimed products and their packaging materials
<b>GRI 302 ENERGY 2016</b>	
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
<b>GRI 303 WATER AND EFFLUENTS 2018</b>	
303-1	Interactions with water as a shared resource
303-2	Management of water discharge-related impacts
303-3	Water withdrawal
303-4	Water discharge
303-5	Water consumption
<b>GRI 304 BIODIVERSITY 2016</b>	
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
<b>GRI 305 EMISSIONS 2016</b>	
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
<b>GRI 306 EFFLUENTS AND WASTE 2016</b>	
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
<b>GRI 307 ENVIRONMENTAL COMPLIANCE 2016</b>	
307-1	Non-compliance with environmental laws and regulations
<b>GRI 308 SUPPLIER ENVIRONMENTAL ASSESSMENT 2016</b>	
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	
<b>GRI 401 EMPLOYMENT 2016</b>	
401-1	New employee hires and employee turnover

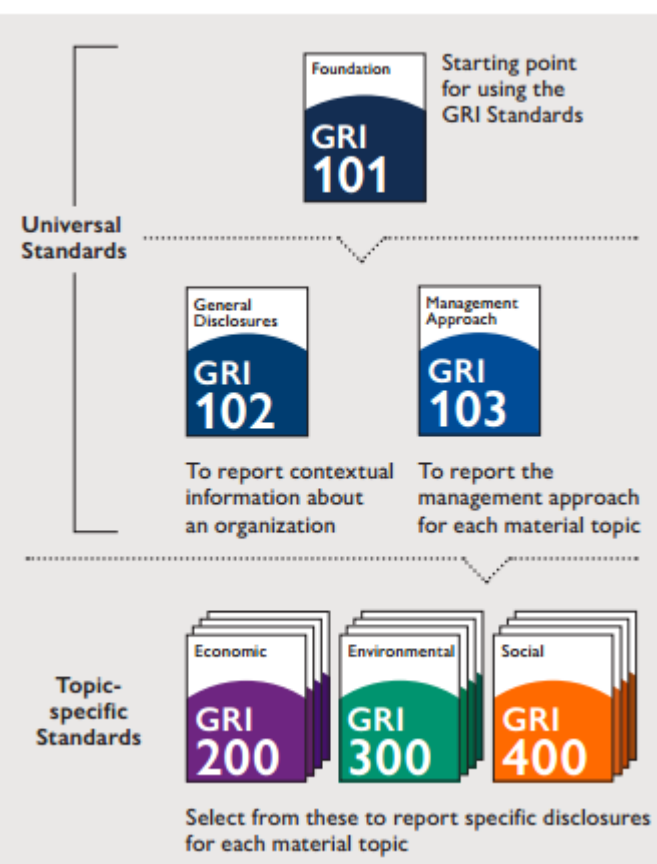
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
401-3	Parental leave
<b>GRI 402 LABOR/MANAGEMENT RELATIONS 2016</b>	
402-1	Minimum notice periods regarding operational changes
<b>GRI 403 OCCUPATIONAL HEALTH AND SAFETY 2018</b>	
403-1	Occupational health and safety management system
403-2	Hazard identification, risk assessment, and incident investigation
403-3	Occupational health services
403-4	Worker participation, consultation, and communication on Occupational health and safety
403-5	Worker training on occupational health and safety
403-6	Promotion of worker health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
403-8	Workers covered by an occupational health and safety management system
403-9	Work-related injuries
403-10	Work-related ill health
<b>GRI 404 TRAINING AND EDUCATION 2016</b>	
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
<b>GRI 405 DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
<b>GRI 406 NON-DISCRIMINATION 2016</b>	
406-1	Incidents of discrimination and corrective actions taken
<b>GRI 407 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
<b>GRI 408 CHILD LABOR 2016</b>	
408-1	Operations and suppliers at significant risk for incidents of child labor
<b>GRI 409 FORCED OR COMPULSORY LABOR 2016</b>	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor

<b>GRI 410 SECURITY PRACTICES 2016</b>	
410-1	Security personnel trained in human rights policies or procedures
<b>GRI 411 RIGHTS OF INDIGENOUS PEOPLES 2016</b>	
411-1	Incidents of violations involving rights of indigenous peoples
<b>GRI 412 HUMAN RIGHTS ASSESSMENT 2016</b>	
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
<b>GRI 413 LOCAL COMMUNITIES 2016</b>	
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
<b>GRI 414 SUPPLIER SOCIAL ASSESSMENT 2016</b>	
414-1	New suppliers that were screened using social criteria
414-2	Negative social impacts in the supply chain and actions taken
<b>GRI 415 PUBLIC POLICY 2016</b>	
415-1	Political contributions
<b>GRI 416 CUSTOMER HEALTH AND SAFETY 2016</b>	
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
<b>GRI 417 MARKETING AND LABELING 2016</b>	
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
<b>GRI 418 CUSTOMER PRIVACY 2016</b>	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
<b>GRI 419 SOCIOECONOMIC COMPLIANCE 2016</b>	
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"> <li>• Stakeholder Inclusiveness</li> <li>• Sustainability Context</li> <li>• Materiality</li> <li>• Completeness</li> </ul>	<ul style="list-style-type: none"> <li>• Accuracy</li> <li>• Balance</li> <li>• Clarity</li> <li>• Comparability</li> <li>• Reliability</li> <li>• Timeliness</li> </ul>