

UNIVERSAL STANDARDS

GRI 101: FOUNDATION 2016

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 2016

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.
- b. 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 report 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:

- a. Markets served, including:
 - i. 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 industries).
- 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:

- a. 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);
 - iii. 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 externally-developed 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.

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;
 - ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.

GOVERNANCE

*** 102-18: Governance structure**

The reporting organization shall report the following information:

- a. 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:

- a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics.
- b. 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:

- a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.
- b. 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:
 - i. executive or non-executive;
 - ii. independence;
 - iii. tenure on the governance body;
 - iv. 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 information:

- 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:

- a. 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;
 - ii. 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 information:

- a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.
- b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:
 - i. Cross-board membership;
 - ii. Cross-shareholding with suppliers and other stakeholders;
 - iii. 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.
- c. Whether such evaluation is a self-assessment.
- d. 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 information:

- a. 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.
- b. 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.

Disclosure 102-33: Communicating critical concerns

The reporting organization shall report the process for communicating critical concerns to the highest governance body.

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:

- a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:
 - i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
 - ii. Sign-on bonuses or recruitment incentive payments;
 - iii. Termination payments;
 - iv. Clawbacks;
 - v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.
- b. 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:

- 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.

*** 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 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 statements**

The reporting organization shall report the following information:

- a. 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 information:

- 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:
 - i. 'This report has been prepared in accordance with the GRI Standards: Core option';
 - ii. '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:
 - i. the number of the disclosure (for disclosures covered by the GRI Standards);
 - ii. 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 information:

- a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.
- b. If the report has been externally assured:
 - i. 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;
 - ii. The relationship between the organization and the assurance provider;
 - iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.

GRI 103: MANAGEMENT APPROACH 2016

*** 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.
- b. The Boundary for the material topic, which includes a description of:
 - i. where the impacts occur;
 - ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.
 - iii. 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 topic.
- b. A statement of the purpose of the management approach.
- c. A description of the following, if the management approach includes that component:
 - i. Policies
 - ii. Commitments
 - iii. Goals and targets
 - iv. Responsibilities
 - v. Resources
 - 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 report the following information:

- a. An explanation of how the organization evaluates the management approach, including:
 - i. the mechanisms for evaluating the effectiveness of the management approach;
 - ii. the results of the evaluation of the management approach;
 - iii. any related adjustments to the management approach

TOPIC SPECIFIC STANDARDS

GRI 200: ECONOMIC	
GRI 201 ECONOMIC PERFORMANCE 2016	
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 2016	
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 2016	
203-1	Infrastructure investments and services supported
203-2	Significant indirect economic impacts
GRI 204 PROCUREMENT PRACTICES 2016	
204-1	Proportion of spending on local suppliers
GRI 205 ANTI-CORRUPTION 2016	
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 2016	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
GRI 207 TAX 2019	
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	
GRI 301 MATERIALS 2016	
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 2016	
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 AND EFFLUENTS 2018	
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
GRI 304 BIODIVERSITY 2016	
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 2016	
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 WASTE 2020	
306-1	Waste generation and significant waste-related impacts
306-2	Management of significant waste-related impacts
306-3	Waste generated
306-4	Waste diverted from disposal
306-5	Waste directed to disposal
GRI 307 ENVIRONMENTAL COMPLIANCE 2016	
307-1	Non-compliance with environmental laws and regulations
GRI 308 SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	
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 2016	
401-1	New employee hires and employee turnover

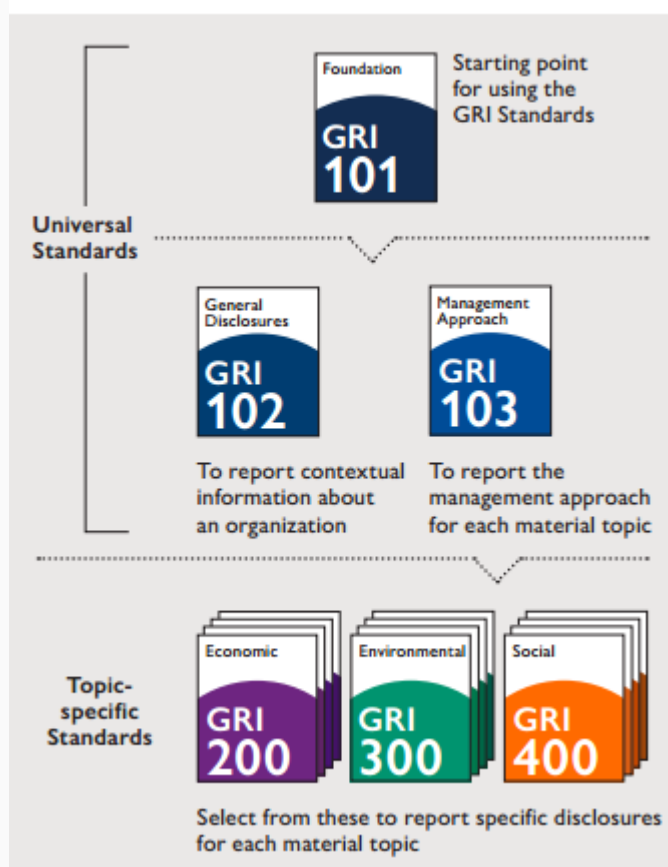
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
401-3	Parental leave
GRI 402 LABOR/MANAGEMENT RELATIONS 2016	
402-1	Minimum notice periods regarding operational changes
GRI 403 OCCUPATIONAL HEALTH AND SAFETY 2018	
403-1	Occupational health and 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
GRI 404 TRAINING AND EDUCATION 2016	
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 2016	
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
GRI 406 NON-DISCRIMINATION 2016	
406-1	Incidents of discrimination and corrective actions taken
GRI 407 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
GRI 408 CHILD LABOR 2016	
408-1	Operations and suppliers at significant risk for incidents of child labor
GRI 409 FORCED OR COMPULSORY LABOR 2016	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor

GRI 410 SECURITY PRACTICES 2016	
410-1	Security personnel trained in human rights policies or procedures
GRI 411 RIGHTS OF INDIGENOUS PEOPLES 2016	
411-1	Incidents of violations involving rights of indigenous peoples
GRI 412 HUMAN RIGHTS ASSESSMENT 2016	
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 2016	
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 2016	
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 2016	
415-1	Political contributions
GRI 416 CUSTOMER HEALTH AND SAFETY 2016	
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 2016	
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 2016	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
GRI 419 SOCIOECONOMIC COMPLIANCE 2016	
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