## **GRI Content Index**

## Global Reporting Initiative (GRI

Established in 1997 as a joint project between the Coalition for Environmentally Responsible Economics (CERES), a nonprofit organization in the United States, and the United Nations Environment Programme (UNEP), the GRI aims to improve the contents of sustainability reports to the level of financial reports while attaining the basic conditions of comparability, credibility, accuracy, appropriateness of timing, and verifiability of the information included in the sustainability reports. The initial guidelines were issued in 2002 revised in fiscal year 2002 and further revised in fiscal year 2004 based on the 2002 revisions.

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1.8   Iri and a line	trategy on economic, environmental and social topics.  Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance. Cover page 2, and the status of their implementation.  Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed tandards, codes of conduct, and principles.  Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.  In ternal Initiatives  Explanation of whether and how the precautionary approach or principle is addressed by the organization.  Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or endorses.  Has positions in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:  Has positions in governance bodies;  Participates in projects or committees;  Provides substantive funding beyond routine membership dues; or  Views membership as strategic.  Hennel is to fits takeholder groups engaged by the organization.  Has for identification and selection of stakeholders with whom to engage.  Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.  Has for identification has responded to those key topics and concerns, including through its reporting.	22, 23, 38, 48, 55 P.37, 48-51, 64 P.37, 64 P.48-51 P.22, 27, 64 P.64	Rule
an a	rocedures of the highest governance body for overseeing the organization's identification and management of economic, novironmental and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed tandards, codes of conduct, and principles.  Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.  Reternal Initiatives  Explanation of whether and how the precautionary approach or principle is addressed by the organization.  Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or endorses.  Has positions in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:  Has positions in governance bodies;  Participates in projects or committees;  Provides substantive funding beyond routine membership dues; or  Views membership as strategic.  Hennel is to distakeholder groups engaged by the organization.  Has for identification and selection of stakeholders with whom to engage.  Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.  Help of the provides and concerns, including through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	P.37, 48-51, 64 P.37, 64 P.48-51 P.22, 27, 64 P.64	Rule
1.10 Pariments to Ext 1.11 E 1.12 C 1.13 C 1.13 C 1.14 L 1.15 B 1.16 A 1.17 K 1.17 K 1.17 K 1.18 Management Apponomic Performan	rocesses for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.  ternal Initiatives  explanation of whether and how the precautionary approach or principle is addressed by the organization.  Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or endorses.  Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:  Has positions in governance bodies;  Participates in projects or committees;  Provides substantive funding beyond routine membership dues; or  Views membership as strategic.  Internal is of stakeholder groups engaged by the organization.  It is of stakeholder groups engaged by the organization.  It is of stakeholder engagement, including frequency of engagement by type and by stakeholder group.  Lev topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	P.48-51 P.22, 27, 64 P.64 —	Rule
.12 E M .1314 Li .15 B .16 A .17 K Management Apponomic pnomic Performan	externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or endorses.  Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic.  International developed groups engaged by the organization.  It is to fistakeholder groups engaged by the organization.  It is to fistakeholder groups engagement, including frequency of engagement by type and by stakeholder group.  It is to fistakeholder engagement, including frequency of engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	P.22, 27, 64 P.64	Rule
keholder Engage .14 Li .15 B .16 A .17 K Management Ap	Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic.  In the strategic substantive funding beyond routine membership dues; or Views membership as strategic.  In the strategic substantive funding beyond routine membership dues; or Views membership as strategic.  In the strategic substantive funding beyond routine membership dues; or Views membership as strategic.  It is to fstakeholder groups engaged by the organization.  It is to fstakeholder groups engaged by the organization.  It is to fstakeholder groups engagement, including frequency of engagement by type and by stakeholder group.  It is to fstakeholder engagement, including frequency of engagement, and how the organization has responded or those key topics and concerns, including through its reporting.	_ _	
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I.16 A I.17 K to Management Aponomic Donomic Performan	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.  (ey topics and concerns that have been raised through stakeholder engagement, and how the organization has responded  those key topics and concerns, including through its reporting.  proach and Performance Indicators	P53-55	
Management Ap onomic onomic Performan	proach and Performance Indicators	P.6-13, 53-55, 58-63	
C1 Core D	Performance  Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	_	
C2 Core F	inancial implications and other risks and opportunities for the organization's activities due to climate change. Coverage of the organization's defined benefit plan obligations. ignificant financial assistance received from government.	_ _ _	
	sence lange of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. lolicy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.		
spect: Indirect Eco	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.  Conomic Impacts  Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind,	— P14 21 54 42	
Co Core o	or pro bono engagement.  Understanding and describing significant indirect economic impacts, including the extent of impacts.	P.16-31, 56-63 —	
spect: Materials	rmance Indicators Materials used by weight or volume.	N.A.	
Aspect: Energy	Percentage of materials used that are recycled input materials.  Direct energy consumption by primary energy source.	N.A. P.48-51	
N5 Additional E	ndirect energy consumption by primary source. Inergy saved due to conservation and efficiency improvements. Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements	P.48-51 P.48-51 P.48-51	
EN7 Additional Ir Aspect: Water	s a result of these initiatives.  nitiatives to reduce indirect energy consumption and reductions achieved.  fotal water withdrawal by source.	-	
N9 Additional W	Vater sources significantly affected by withdrawal of water. Percentage and total volume of water recycled and reused.	N.A. N.A.	
N11 Core Lo	y ocation and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	N.A.	
N13 Additional H	labitats protected or restored.  Strategies, current actions and future plans for managing impacts on biodiversity.	N.A. P.4, 5, 22, 23, 26 27,	
Aspect: Emissions,	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.  Effluents and Waste	58-63 —	
N17 Core C N18 Additional Ir	otal direct and indirect greenhouse gas emissions by weight. Other relevant indirect greenhouse gas emissions by weight. nitiatives to reduce greenhouse gas emissions and reductions achieved.	P.48-51 P.48-51 P.48-51	
:N20 Core N :N21 Core To	imissions of ozone-depleting substances by weight.  IO, SO, and other significant air emissions by type and weight.  Total water discharge by quality and destination.  Total weight of waste by type and disposal method.	— — — P.50	
N23 Core To	oral mengint of waste by type and disposal metriod.  Voial number and volume of significant spills.  Veight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII,  nd percentage of transported waste shipped internationally.	— —	
N25 Additional Ic	dentity, size, protected status and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's lischarges of water and runoff.	-	
	nitiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.  Percentage of products sold and their packaging materials that are reclaimed by category.	P.16-27, 30 N.A.	Rule 8
NI29 Additional Si	Annetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations. ignificant environmental impacts of transporting products and other goods and materials used for the organization's operations,	N.A.	Rule 8
Aspect: Overall N30 Additional To	nd transporting members of the workforce.	_	
Aspect: Employmer	Decent Work Performance Indicators nt		
A2 Core To A3 Additional B	otal workforce by employment type, employment contract, and region.  otal number and rate of employee turnover by age group, gender, and region.  lenefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.		
A4 Core P A5 Core M	tagement Relations  Vercentage of employees covered by collective bargaining agreements.  Alinimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.  The least of the specified in collective agreements.	_	
A6 Additional P	the control of the co	_	
A8 Core E o A9 Additional H	ducation, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. Health and safety topics covered in formal agreements with trade unions.Health and safety topics covered in formal agreements with trade unions.	-	
A11 Additional	d Education  Average hours of training per year per employee by employee category.  Programs for skills management and lifelong learning that support the continued employability of employees and assist them	— P.46-47	
A12 Additional P	n managing career endings.  ercentage of employees receiving regular performance and career development reviews.  and Equal Opportunity  Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership.	-	
A13 Core a	composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, nd other indicators of diversity. Latio of basic salary of men to women by employee category.	P.45 —	
man Rights Perfor spect: Investment	and Procurement Practices	N.A.	
R2 Core P	recentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. Fercentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. ortal hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, acluding the percentage of employees trained.,	N.A. N.A. P.42-47	Rule 1
spect: Non-Discrir R4 Core To		N.A.	
R5 Core C al spect: Child Labor	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, nd actions taken to support these rights.	-	
R6 Core C	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.  I Compulsory Labor Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute	N.A.	
IR7 Core C	o the elimination of forced or compulsory labor. Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that re relevant to operations.	-	
IR7 Core Coto	actices and Indigenous Rights	N.A.	
HR7 Core Core to	actices and Indigenous Rights otal number of incidents of violations involving rights of indigenous people and actions taken.		
ARR Additional Parameter Security Proceedings of the Additional Total Celety Community (COL) Core No. 1011 Core No	otal number of incidents of violations involving rights of indigenous people and actions taken.  Indicators  Volume of incidents of violations involving rights of indigenous people and actions taken.  Indicators  Volume of incidents of violations involving rights of indigenous people and actions taken.	P.58-62	
IR7 Core Core RR8 Additional RR8 Additional RR8 Additional RR8 Additional Telephone RR9 Additional Telephone RR9 Additional Telephone RR9 RR9 RR9 RR9 RR9 RR9 RR9 RR9 RR9 RR	otal number of incidents of violations involving rights of indigenous people and actions taken.  Indicators  V  Auture, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, accluding entering, operating, and exiting.  V  ercentage and total number of business units analyzed for risks related to corruption.	_	D
IRR Additional Parameters Security Practicety Performance Aspect: Community O1 Core Nir Aspect: Community O2 Core PO4 Core Aspect: Public Police Respect: Public	Indicators  Indica	P.58-62  P.38, 39, 52, 53 P. 6-13	Rule 1
IR7 Core Ct tr IR8 Additional Palesspect: Security Priciety Ciety O1 Core Notes Priciety O2 Core Priciety O3 Core Priciety O4 Core Asspect: Public Polic O5 Core Priciety O6 Additional Tr Asspect: Anti-Comprises	indicators  Indica	— P.38, 39, 52, 53 P. 6-13 — —	Rule 1
IR7 Core Control of the IR8 Additional Control of IR8 Additional Transport Section of IR8 Additional Transport Core Control of IR8 Additional Transport Core Core Core Core Core Core Core Core	Indicators  Indica	— P.38, 39, 52, 53	Rule 1
R7 Core  R8 Additional spect: Security Pri R9 Additional iety iety O1 Core Spect: Community O2 Core P O3 Core P O4 Core Additional To Spect: Public Polic O5 Core P O6 Additional To Spect: Anti-Comp O7 Additional To Spect: Anti-Comp O7 Additional To Spect: Compliant O7 Additiona	Indicators  Indica	P.38, 39, 52, 53 P. 6-13   N.A.  N.A.	Rule 1
R7 Core Core R8 Additional Parasspect: Security Pricitely Performance spect: Community O2 Core Po3 Core Po4 Core Po5 Additional Tospect: Public Polic	otal number of incidents of violations involving rights of indigenous people and actions taken.  Indicators  Valature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, ancluding entering, operating, and exiting.  Vercentage and total number of business units analyzed for risks related to corruption.  Vercentage of employees trained in organization's anti-corruption policies and procedures.  Vections taken in response to incidents of corruption.  Expression of the policy positions and participation in public policy development and lobbying.  Vections to a value of financial and in-kind contributions to political parties, politicians, and related institutions by country.  Vetitive Behavior  Vections to a value of financial and in-kind contributions to political parties, politicians, and related institutions by country.  Vetitive Behavior  Vections to a value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.  Vections to a value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.  Vections taken in response to incidents of corruption.	P.38, 39, 52, 53 P. 6-13   N.A.  N.A.	Rule 1

PR9 Core Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services

\* Global Compact

Aspect: Marketing Communications

PR6 Core Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

PR7 Additional Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes.

PR5 Additional Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.

Aspect: Customer Privacy
PR8 Additional Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

P.53-55

N.A.

N.A.