

# GLOBAL REPORTING INITIATIVE (GRI) INDEX

The first column contains the GRI indicator number; the second contains the associated text; the third column contains the page numbers where the indicators are discussed. The G3 guidelines which were released in October 2006 in Amsterdam, Netherlands has been used as the reporting platform for this report.

GRI Ref	Pages
<b>Strategy and analysis</b>	
1.1 Statement from the most senior decision maker of the organisation	7 – 19
1.2 Description of key impacts, risks, and opportunities.	97, 98, 108
<b>Organisational profile</b>	
2.1 Name of reporting organisation	back cover
2.2 Primary brands, products, and/or services.	3
2.3 Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	2, trace
2.4 Location of organisation's headquarters.	inside back cover
2.5 Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	5
2.6 Nature of ownership, legal form	3, 78
2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	5
2.8 Scale of organisation	1, 2, 3, 4, 5
<ul style="list-style-type: none"> <li>• Number of employees;</li> <li>• Net sales (for private sector organisations) or</li> <li>• Net revenues (for public sector organisations);</li> <li>• Total capitalisation broken down in terms of debt and equity (for private sector organisations); and</li> <li>• Quantity of products or services provided.</li> <li>• Total assets;</li> <li>• Beneficial ownership (including identity and percentage of ownership of largest shareholders); and</li> <li>• Breakdowns by country/region of the following: <ul style="list-style-type: none"> <li>• Sales/revenues by countries/regions that make up 5% or more of total revenues;</li> <li>• Costs by countries/regions that make up 5% or more of total revenues; and</li> <li>• Employees.</li> </ul> </li> </ul>	
2.9 Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> <li>• The location of, or changes in operations, including facility openings, closings, and expansions; and</li> <li>• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations).</li> </ul>	8, 16, 106
2.10 Awards received in the reporting period.	79
<b>REPORT PARAMETERS</b>	
<b>Report profile</b>	
3.1 Reporting period	inside back cover
3.2 Date of most recent previous report (if any)	inside back cover
3.3 Reporting cycle (annual, biennial, etc.)	inside back cover
3.4 Contact point for questions regarding the report or its contents.	inside back cover

**GRI Ref****Pages**

<b>GRI Ref</b>	<b>Pages</b>
<b>Report scope and boundary</b>	
3.5 Process for defining report content, including: <ul style="list-style-type: none"> <li>• Determining materiality;</li> <li>• Prioritising topics within the report; and</li> <li>• Identifying stakeholders the organisation expects to use the report.</li> <li>• Include an explanation of how the organisation has applied the 'Guidance on Defining Report Content' and the associated principles.</li> </ul>	106
3.6 Boundaries of report	106, inside back cover
3.7 State any specific limitations on the scope or boundary of the report	106
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	106
3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	137
3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (eg, mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	137
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	N/A
<b>GRI content index</b>	
3.12 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found: <ul style="list-style-type: none"> <li>• Strategy and analysis 1.1 – 1.2;</li> <li>• Organisational profile 2.1 – 2.10;</li> <li>• Report parameters 3.1 – 3.13;</li> <li>• Governance, commitments, and engagement 4.1 – 4.17;</li> <li>• Disclosure of management approach, per category;</li> <li>• Core Performance Indicators;</li> <li>• Any GRI additional indicators that were included; and</li> <li>• Any GRI sector supplement Indicators included in the report.</li> </ul>	
<b>Assurance</b>	
3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organisation and the assurance provider(s).	141
<b>Governance, commitments, and engagement</b>	
<b>Governance</b>	
4.1. Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.  Describe the mandate and composition (including number of independent members and/or non-executive members) of such committees and indicate any direct responsibility for economic, social, and environmental performance.	78, 104

GRI Ref	Pages	
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement).	79, 82, 83
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.  State how the organisation defines 'independent' and 'non-executive'. This element applies only for organisations that have unitary board structures. See the glossary for a definition of 'independent'.	79 – 83
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. Include reference to processes regarding: <ul style="list-style-type: none"> <li>• The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and</li> <li>• Informing and consulting employees about the working relationships with formal representation bodies such as organisation level 'work councils', and representation of employees in the highest governance body.</li> <li>• Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.</li> </ul>	101, 119
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	92 – 96
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	71, 82, 83
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics.	84, 86, 97, 98
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: <ul style="list-style-type: none"> <li>• Are applied across the organisation in different regions and department/units; and</li> <li>• Relate to internationally agreed standards.</li> </ul>	100, 107, 116
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles. Include frequency with which the highest governance body assesses sustainability performance.	97, 98, 108
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	97, 98
<b>Commitments to external initiatives</b>		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.  Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organisation's approach to risk management in operational planning or the development and introduction of new products.	N/D

GRI Ref	Pages
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.  Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (eg, multi-stakeholder, etc). Differentiate between non-binding, voluntary initiatives and those with which the organisation has an obligation to comply.	78, 127, 129
4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: <ul style="list-style-type: none"> <li>• Has positions in governance bodies;</li> <li>• Participates in projects or committees;</li> <li>• Provides substantive funding beyond routine membership dues; or</li> <li>• Views membership as strategic.</li> </ul> <p>This refers primarily to memberships maintained at the organisational level.</p>	130
<b>Stakeholder engagement</b>	
4.14 List of stakeholder groups engaged by the organisation. Examples of stakeholder groups are: <ul style="list-style-type: none"> <li>• Communities;</li> <li>• Civil society;</li> <li>• Customers;</li> <li>• Shareholders and providers of capital;</li> <li>• Suppliers; and</li> <li>• Employees, other workers, and their trade unions.</li> </ul>	101, 106, 112 119, 128, 130, 132
4.15 Basis for identification and selection of stakeholders with whom to engage. <i>This includes the organisation's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.</i>	112, 128
4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. <i>This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. The organisation should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.</i>	101, 112, 119, 128
4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting.	128, 130
<b>Management approach and performance indicators</b>	
<b>Economic performance indicators</b>	
<b>Aspect: Economic performance</b>	
EC1 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.	
EC2 Financial implications and other risks and opportunities for the organisation's activities due to climate change.	N/D
EC3 Coverage of the organisation's defined benefit plan obligations.	95, 142
EC4 Significant financial assistance received from government.	N/A

GRI Ref		Pages
<b>Aspect: Market presence</b>		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	N/D
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	129
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	N/D
<b>Aspect: Indirect economic impacts</b>		
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	129, 132
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	129, 132, 142
<b>Environmental performance indicators</b>		
<b>Aspect: Materials</b>		
EN1	Materials used by weight or volume.	135
EN2	Percentage of materials used that are recycled input materials.	135, 139
<b>Aspect: Energy</b>		
EN3	Direct energy consumption by primary energy source	135, 136
EN4	Indirect energy consumption by primary source	N/D
EN5	Energy saved due to conservation and efficiency improvements.	N/D
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	136
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	N/D
<b>Aspect: Water</b>		
EN8	Total water withdrawal by source.	136, 137
EN9	Water sources significantly affected by withdrawal of water.	
EN10	Percentage and total volume of water recycled and reused.	137
<b>Aspect: Biodiversity</b>		
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	140
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	140
EN13	Habitats protected or restored.	N/A
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	N/D
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	N/D
<b>Aspect: Emissions, effluents, and waste</b>		
EN16	Total direct and indirect greenhouse gas emissions by weight.	137, 139
EN17	Other relevant indirect greenhouse gas emissions by weight.	N/D
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	N/D
EN19	Emissions of ozone-depleting substances by weight.	137, 139
EN20	NO, SO, and other significant air emissions by type and weight.	137, 139

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EN21 Total water discharge by quality and destination.	137
EN22 Total weight of waste by type and disposal method.	139
EN23 Total number and volume of significant spills.	N/D
EN24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	N/D
EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting	140
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	134, 140
EN27 Percentage of products sold and their packaging materials that are reclaimed by category	N/D
<b>Aspect: Compliance</b>	
EN28 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	140
<b>Aspect: Transport</b>	
EN29 Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	N/D
<b>Aspect: Overall</b>	
EN30 Total environmental protection expenditures and investments by type.	N/D
<b>Social performance indicators</b>	
<b>Labour practices and decent work performance indicators</b>	
<b>Aspect: Employment</b>	
LA1 Total workforce by employment type, employment contract, and region.	112, 113
LA2 Total number and rate of employee turnover by age group, gender, and region.	113, 115
LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	116
<b>Aspect: Labor/management relations</b>	
LA4 Percentage of employees covered by collective bargaining agreements	N/D
LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	N/D
<b>Aspect: Occupational health and safety</b>	
LA6 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	126
LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region.	124 – 126
LA8 Education, training, counselling, prevention, and risk-control programmes in place to assist workforce members, their families, or community members regarding serious diseases.	126 – 127
LA9 Health and safety topics covered in formal agreements with trade unions.	N/D
<b>Aspect: Training and education</b>	
LA10 Average hours of training per year per employee by employee category.	N/D
LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	116

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LA12	Percentage of employees receiving regular performance and career development reviews	116, 118
	<b>Aspect: Diversity and equal opportunity</b>	
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	119
LA14	Ratio of basic salary of men to women by employee category.	N/D
	<b>Human rights performance indicators</b>	
	<b>Aspect: Investment and procurement practices</b>	
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	N/D
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	N/D
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	N/D
	<b>Aspect: Non-discrimination</b>	
HR4	Total number of incidents of discrimination and actions taken	127
	<b>Aspect: Freedom of association and collective bargaining</b>	
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	127
	<b>Aspect: Child labour</b>	
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	127
	<b>Aspect: Forced and compulsory labour</b>	
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	127
	<b>Aspect: Security practices</b>	
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	N/D
	<b>Aspect: Indigenous rights</b>	
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	N/D
	<b>Society performance indicators</b>	
	<b>Aspect: Community</b>	
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	132
	<b>Aspect: Corruption</b>	
SO2	Percentage and total number of business units analysed for risks related to corruption.	N/D
SO3	Percentage of employees trained in organisation's anti-corruption policies and procedures.	N/D
SO4	Actions taken in response to incidents of corruption	100

GRI Ref		Pages
<b>Aspect: Public policy</b>		
SO5	Public policy positions and participation in public policy development and lobbying.	132
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	132
<b>Aspect: Anti-competitive behaviour</b>		
SO7	Total number of legal actions for anticompetitive behaviour, anti-trust, and monopoly practices and their outcomes.	N/D
<b>Aspect: Compliance</b>		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	N/D
<b>Product responsibility performance indicators</b>		
<b>Aspect: Customer health and safety</b>		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	N/D
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	N/A
<b>Aspect: Product and service labeling</b>		
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	134
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	134
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	131
<b>Aspect: Marketing communications</b>		
PR6	Programmes for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	131
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	131
<b>Aspect: Customer privacy</b>		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	N/D
<b>Aspect: Compliance</b>		
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	N/D