

Leprino Foods Global Responsibility GRI Content Index

To issue this report, we have referenced the 2021 Global Reporting Initiative (GRI) Universal Standards, specifically: GRI 1 (Foundation 2021), GRI 2 (General Disclosures), and GRI 3 (Material Topics). The “location” column references pages on the Global Responsibility website, <https://leprinogr.com>. Disclosure references the GR Website which is updated on a rolling basis. This index will be updated with any necessary changes as updates are made. It is to be used as a map to find where the relevant information is located.

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-1 Organizational details	Overview / About Leprino Foods	
2-2 Entities included in the organization’s sustainability reporting	Overview / About Leprino Foods	
2-3 Reporting period, frequency and contact point	Content Index	Leprino Foods Company is committed to maintaining information current with annual updates to our performance data. Leprino Foods Company Global Responsibility questions may be referred to in the "Contact Us" link on our website.
2-4 Restatements of information	Content Index	Any restatements will be noted where appropriate.
2-5 External assurance	Content Index	Foundational principles and materiality will be reviewed in more depth due to the Innovation Center for U.S. Dairy's expanded efforts. Materiality assessments are externally verified by a third-party as required by the Sustainable Dairy Partnership. Certain scope 1 emissions data is externally verified in the State of California for air quality control purposes. Internally, data is validated by data owners prior to publication. Full 3 rd party verification of GHG data is planned in 2025.
2-6 Activities, value chain and other business relationships	Overview / How To Thrive Strategies / Collaborations for Shared Progress	
2-7 Employees	Overview / About Leprino Foods	

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-8 Workers who are not employees	Content Index	Temporary workers are noted annually during SEDEX Member Ethical Trade Audits (SMETA). Leprino occasionally utilizes a minimal number of temporary workers.
2-9 Governance structure and composition	Content Index	Due to the nature of the board being managing partners at the company, some diversity details are included in other employee diversity figures.
2-10 Nomination and selection of the highest governance body	Content Index	Leprino Foods is a private company, and Leprino family members serve on the board and appoint other board members based on qualifications set forth by the family. There are no investors on the board.
2-11 Chair of the highest governance body	Content Index	Leprino Foods' family member serves as chair of the board. A board charter, plus a legal representative at every board meeting, helps guide ethical operating practices and reduces the potential for conflicts of interest.
2-12 Role of the highest governance body in overseeing the management of impacts	Content Index	Our current president and others who are active in leadership roles at the company, are fully involved in managing impacts directly and discussing them with the board as needed. Leaders are members of our Global Responsibility Steering Committee.
2-13 Delegation of responsibility for managing impacts		
2-14 Role of the highest governance body in sustainability reporting	Content Index	Members of the board review ESG disclosures prior to publication.
2-15 Conflicts of interest	Content Index	This is not applicable to Leprino Foods as a privately held company.

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-16 Communication of critical concerns	Content Index	Senior executives communicate with the Board of Directors on matters raised through corporate-level committees. The company president leads the Leprino Foods Global Responsibility Steering Committee through which matters related to economic, environmental and social topics are raised and communicated. The Leadership Team regularly reviews safety progress and policies while addressing key strategic issues related to health and safety risks.
2-17 Collective knowledge of the highest governance body	Content Index	Updates to Leprino's Global Responsibility Report, now in the form of this website, are shared with the steering team for review and input prior to publication. Opportunities to share information and news on sustainable development topics are encouraged within internal communication channels.
2-18 Evaluation of the performance of the highest governance body	Content Index	Leprino's Global Responsibility Steering Team comprises the top leadership of the company and reviews Global Responsibility (GR) performance regularly. The company's Board of Directors also receives GR updates. Both governance bodies provide feedback, guidance and strategic direction.
2-19 Remuneration policies	Content Index	As a privately held company, details about compensation are considered confidential.
2-20 Process to determine remuneration		
2-21 Annual total compensation ratio		
2-22 Statement on sustainable development strategy	Content Index	Leprino Foods has long taken the lead in promoting positive change throughout the dairy value chain. Participation and leadership in national and international organizations and initiatives enables connecting with peers and key stakeholders, to share strong practices and support industrywide progress. Collectively, these efforts promote dairy's contribution to the UN Sustainable Development Goals (SDGs).

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-23 Policy commitments	Content Index	Leprino Foods HR Policies and Codes of Conduct are submitted as part of SMETA audits addressing company policies related to human rights for employees and business relationships.
2-24 Embedding policy commitments	Content Index	Enforcement of policy commitments is included in annual attestations and compliance trainings, such as anti-corruption and anti-harassment. Leprino Foods Company's Supplier Code of Conduct extends policy commitments to external relationships. The company regularly reviews applicable laws and regulations.
2-25 Processes to remediate negative impacts	Content Index	Employees and external parties are provided with access to <i>EthicsPoint</i> which allows individuals to confidentially report suspected violations.
2-26 Mechanisms for seeking advice and raising concerns	Content Index	Employees are encouraged to communicate concerns about responsible business conduct through annual company training programs, Human Resources representatives and direct reporting managers.
2-27 Compliance with laws and regulations	Product Responsibility / Delivering Quality Content Index	Leprino Foods adheres to national and local laws and regulations and instances of non-compliance are public records.

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-28 Membership associations	Overview/How to Thrive Strategies/Collaborations for Shared Progress Content Index	<p>Leprino Foods employees have long been involved in areas of food safety, traceability, environmental stewardship, and animal care. Members of Leprino Foods' leadership and management teams serve in various governance and committee roles including active participation in the following groups:</p> <p>American Dairy Products Institute Colorado Chamber of Commerce Dairy Institute of California Global Dairy Platform Innovation Center for U.S. Dairy International Dairy Foods Association SAI Platform Dairy Working Group Sustainable Dairy Partnership, part of the Sustainability Agriculture Initiative (SAI) U.S. Dairy Export Council U.S. National Committee of the International Dairy Federation</p>

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
2-29 Approach to stakeholder engagement	Overview/How to Thrive Strategies/Collaborations for Shared Progress Content Index	Leprino Foods engages a broad range of stakeholders incorporating feedback and input that shape Global Responsibility initiatives, such as efforts to update materiality assessments, regulatory and voluntary reporting, and external requests. Stakeholders are engaged for annual reporting to the Sustainable Dairy Partnership through surveys and regularly meet with stakeholders in the value chain. Leprino Foods includes stakeholder feedback in SMETA audits and regularly meets with suppliers who have voluntarily taken Leprino Foods' Supplier Climate Pledge. The company's plant locations all have Community Involvement Teams (CITs) who interact directly with the local community and nonprofit organizations. Employees are involved with industry associations, committees, and working groups listed above. Stakeholder engagement is core to the company's Global Responsibility strategy because we believe we thrive when we and our stakeholders prosper.
2-30 Collective bargaining agreements	Content Index	Three locations include union employees: Remus (25), Lemoore East (305) and Tracy (334).

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
3-1 Process to determine material topics 3-2 List of material topics	Content Index	Global Responsibility at Leprino Foods focuses on product responsibility, supply chain responsibility, employees, environmental responsibility and community engagement. These priorities are evaluated against the U.S. dairy industry materiality assessment. An update to the materiality assessment was completed in CY2024.
3-3 Management of material topics	Overview / How To Thrive Strategies Our Communities / Key Strategies to maximize our community impact	
203-1 Infrastructure investments and services supported	Our Communities / Company Performance and Leprino Foods Company Foundation	
3-3 Management of material topics	Supply Chain Responsibility	
204-1 Proportion of spending on local suppliers	Supply Chain Responsibility / Supporting Supplier Diversity	
3-3 Management of material topics	Environmental Responsibility / Management Approach	
302-1 Energy consumption within the organization	Environmental Responsibility / Key Strategies to Increase Energy Efficiency / Performance	
302-2 Energy consumption outside of the organization	Environmental Responsibility / Key Strategies to Reduce Milk Supply Emissions and Key Strategies to Reduce Non-milk Supply Emissions	
302-3 Energy intensity	Environmental Responsibility / Our Performance / Energy Intensity	
302-4 Reduction of energy consumption	Environmental Responsibility / Key Strategies to Increase Energy Efficiency	
302-5 Reductions in energy requirements of products and services	Environmental Responsibility / Key Strategies to Reduce Milk Supply Emissions	
3-3 Management of material topics	Environmental Responsibility / Water	
303-1 Interactions with water as a shared resource	Environmental Responsibility / Key Strategies to Sustainable Water Use	
303-2 Management of water discharge-related impacts	Environmental Responsibility / Water / Water Capture, Storage and Reuse	

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
303-3 Water withdrawal	Environmental Responsibility / Water / Water Conservation Performance	
303-5 Water consumption	Environmental Responsibility/ Water/ Water Conservation Performance	
3-3 Management of material topics	Overview / How To Thrive Strategies Environmental Responsibility / Management Approach	
305-1 Direct (Scope 1) GHG emissions	Environmental Responsibility / Our Climate Commitment and Operations	
305-2 Energy indirect (Scope 2) GHG emissions	Environmental Responsibility / Our Climate Commitment and Operations	
305-3 Other indirect (Scope 3) GHG emissions	Environmental Responsibility / Key Strategies to Reduce Non-milk Supply Emissions	
305-4 GHG emissions intensity	Environmental Responsibility/ Our Performance Performance / Environmental Responsibility	
305-5 Reduction of GHG emissions	Environmental Responsibility / Our Climate Commitment and Operations	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental Responsibility / Key Strategies to Reduce Milk Supply Emissions	
3-3 Management of material topics	Environmental Responsibility / Management Approach	
306-2 Management of significant waste-related impacts	Environmental Responsibility / Zero Waste	
306-4 Waste diverted from disposal	Environmental Responsibility / Zero Waste	
3-3 Management of material topics	Supply Chain Responsibility / Managing and Sourcing Procurement	
308-1 New suppliers that were screened using environmental criteria	Supply Chain Responsibility / Integrating Global Responsibility	
308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Responsibility / Supplier Assessment and Evaluation Supplier Climate Pledge	
3-3 Management of material topics	Our People / Employee Engagement	

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
401-1 New employee hires and employee turnover	Our People / Employee Engagement / Our Performance / Employee Retention	
3-3 Management of material topics	Our People / Health & Safety	
403-1 Occupational health and safety management system	Our People / Health & Safety / Achieving World-Class Safety	
403-2 Hazard identification, risk assessment, and incident investigation	Our People / Health & Safety / Measurement and Assessment	
403-3 Occupational health services	Our People / Health & Safety / Employee Involvement and Engagement	
403-4 Worker participation, consultation, and communication on occupational health and safety	Our People / Health & Safety / Measurement and Assessment	
403-5 Worker training on occupational health and safety	Our People / Health & Safety / Measurement and Assessment	
403-6 Promotion of worker health	Our People / Health & Safety / Promoting Employee Wellness	
403-8 Workers covered by an occupational health and safety management system	Our People / Health & Safety / Measurement and Assessment	
403-9 Work-related injuries	Our People / Health & Safety / Our Performance	
403-10 Work-related ill health	Our People / Health & Safety / Our Performance	
3-3 Management of material topics	https://leprino.com/careers/engage-and-develop/	
404-2 Programs for upgrading employee skills and transition assistance programs	https://leprino.com/careers/engage-and-develop/	
3-3 Management of material topics	Our People / Employee Engagement / Better Together	
405-1 Diversity of governance bodies and employees	Our People / Better Together: Strengthening Diversity and Inclusion / Our Performance	
405-2 Ratio of basic salary and remuneration of women to men	Our People / Better Together: Strengthening Diversity and Inclusion / Our Performance	
3-3 Management of material topics	Overview / How To Thrive Strategies Our Communities / Community Involvement	

DISCLOSURE	LOCATION	ADDITIONAL DETAIL
413-1 Operations with local community engagement, impact assessments, and development programs	Our Communities / Our Coordinated Approach To Amplify Our Impact	
3-3 Management of material topics	Supply Chain Responsibility / Managing and Sourcing Procurement	
414-1 New suppliers that were screened using social criteria	Supply Chain Responsibility / Integrating Global Responsibility	
414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Responsibility / Supplier Assessment and Evaluation	
3-3 Management of material topics	Product Responsibility / Delivering Quality	
416-1 Assessment of the health and safety impacts of product and service categories	Product Responsibility / Leprino Quality Continuous Improvement (LQCI) Program	
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Responsibility / Ongoing Assessment and Improvement	
3-3 Management of material topics	Supply Chain Responsibility	
417-1 Requirements for product and service information and labeling	Supply Chain Responsibility / Our Leprino Quality Animal Care Program	
417-2 Incidents of non-compliance concerning product and service information and labeling	Supply Chain Responsibility / Our Leprino Quality Animal Care Program / Independent On-Farm Evaluations	
417-3 Incidents of non-compliance concerning marketing communications	Supply Chain Responsibility / Enrollment In A Designated Animal Care Program	
3-3 Management of material topics	https://leprino.com/privacy/	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Content Index	Leprino Foods did not identify substantial breaches in FY2024.

GRI Standard Description of General Disclosures and Material Topics

GRI Standard	Disclosure
GRI 2: General Disclosures 2021	2-1 Organizational details
	The organization shall: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.
	2-2 Entities included in the organization's sustainability reporting
	The organization shall a. list all its entities included in its sustainability reporting; if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; b. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; ii. whether and how the approach differs across the disclosures in this Standard and across material topics.
	2-3 Reporting period, frequency and contact point
	The organization shall: a. specify the reporting period for, and the frequency of, its sustainability reporting; specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; b. c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.
	2-4 Restatements of information
	The organization shall: report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. The effect of the restatements.
	2-5 External assurance
	The organization shall: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: provide a link or reference to the external assurance report(s) or assurance statement(s); i. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; ii. iii. describe the relationship between the organization and the assurance provider.
	2-6 Activities, value chain and other business relationships
	The organization shall: a. report the sector(s) in which it is active; describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities; b. c. report other relevant business relationships; describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.
	2-7 Employees
	The organization shall: a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology; ii. d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.
	2-8 Workers who are not employees
	The organization shall: a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology; ii. c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.

	2-9 Governance structure and composition
	The organization shall: a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.
	2-10 Nomination and selection of the highest governance body
	The organization shall: a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.
	2-11 Chair of the highest governance body
	The organization shall: a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.
	2-12 Role of the highest governance body in overseeing the management of impacts
	The organization shall: a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.
	2-13 Delegation of responsibility for managing impacts
	The organization shall: a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.
	2-14 Role of the highest governance body in sustainability reporting
	The organization shall: a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.
	2-15 Conflicts of interest
	The organization shall: a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.
	2-16 Communication of critical concerns
	The organization shall: a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.
	2-17 Collective knowledge of the highest governance body
	The organization shall: a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.

	2-18 Evaluation of the performance of the highest governance body
	The organization shall: a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.
	2-19 Remuneration policies
	The organization shall: a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.
	2-20 Process to determine remuneration
	The organization shall: a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.
	2-21 Annual total compensation ratio
	The organization shall: a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled.
	2-22 Statement on sustainable development strategy
	The organization shall: a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.
	2-23 Policy commitments
	The organization shall: a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.
	2-24 Embedding policy commitments
	The organization shall: a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.

	2-25 Processes to remediate negative impacts
	The organization shall: a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.
	2-26 Mechanisms for seeking advice and raising concerns
	The organization shall: a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.
	2-27 Compliance with laws and regulations
	The organization shall: a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.
	2-28 Membership associations
	The organization shall: a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.
	2-29 Approach to stakeholder engagement
	The organization shall: a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.
Material topics	2-30 Collective bargaining agreements
	The organization shall: a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.
GRI 3: Material Topics 2021	3-1 Process to determine material topics
	The organization shall: a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.
	3-2 List of material topics
	The organization shall: a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.

Indirect economic impacts	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 203: Indirect Economic Impacts 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	203-1 Infrastructure investments and services supported
	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.
	203-2 Significant indirect economic impacts
	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.
Procurement practices	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 204: Procurement Practices 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	204-1 Proportion of spending on local suppliers
	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.

Energy	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 302: Energy 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
	302-1 Energy consumption within the organization
	<p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. When compiling the information specified in Disclosure 302-1, the reporting organization shall: 2.1.1 avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption; 2.1.2 report fuel consumption separately for non-renewable and renewable fuel sources; 2.1.3 only report energy consumed by entities owned or controlled by the organization; 2.1.4 calculate the total energy consumption within the organization in joules or multiples using the following formula: Total energy consumption within the organization = non-renewable fuel consumed + renewable fuel consumed + electricity, heating, cooling and steam purchased for consumption + self-generated electricity, heating, cooling, and steam, which are not consumed (see clause 2.1.1) - electricity, heating, cooling and steam sold.</p>
	302-2 Energy consumption outside of the organization
	<p>a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used. When compiling the information specified in Disclosure 302-2, the reporting organization shall exclude energy consumption reported in Disclosure 302-1.</p>
	302-3 Energy intensity
	<p>a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both. When compiling the information specified in Disclosure 302-3, the reporting organization shall: 2.5.1 calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator); 2.5.2 if reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately.</p>
	302-4 Reduction of energy consumption
	<p>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 302-4, the reporting organization shall: 2.7.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.7.2 describe whether energy reduction is estimated, modeled, or sourced from direct measurements. If estimation or modeling is used, the organization shall disclose the methods used.</p>

	<p>302-5 Reductions in energy requirements of products and services</p> <p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.</p>
Water and effluents	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 303: Water and Effluents 2018	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
	<p>303-1 Interactions with water as a shared resource</p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p>
	<p>303-2 Management of water discharge-related impacts</p> <p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered.</p>
	<p>303-3 Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. When compiling the information specified in Disclosure 303-3, the reporting organization shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>
	<p>303-5 Water consumption</p> <p>a. Total water consumption from all areas in megaliters. b. Total water consumption from all areas with water stress in megaliters. c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>

Emissions	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 305: Emissions 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
	<p>305-1 Direct (Scope 1) GHG emissions</p> <p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 305-1, the reporting organization shall: 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions; 2.1.2 report biogenic emissions of CO2 from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH4 and N2O), and biogenic emissions of CO2 that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).</p>
	<p>305-2 Energy indirect (Scope 2) GHG emissions</p> <p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 305-2, the reporting organization shall: 2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions; 2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3; 2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the location based method, if it has operations in markets without product or supplier-specific data; 2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the location-based and market-based methods, if it has any operations in markets providing product or supplier-specific data in the form of contractual instruments.</p>

	<p>305-3 Other indirect (Scope 3) GHG emissions</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent. b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 305-3, the reporting organization shall: 2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions; 2.5.2 exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2; 2.5.3 report biogenic emissions of CO₂ from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH₄ and N₂O), and biogenic emissions of CO₂ that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).</p> <p>305-4 GHG emissions intensity</p> <p>a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. When compiling the information specified in Disclosure 305-4, the reporting organization shall: 2.7.1 calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organization-specific metric (the denominator); 2.7.2 if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions.</p> <p>305-5 Reduction of GHG emissions</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent. b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 305-5, the reporting organization shall: 2.9.1 exclude reductions resulting from reduced production capacity or outsourcing; 2.9.2 use the inventory or project method to account for reductions; 2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its associated primary effects and any significant secondary effects; 2.9.4 if reporting two or more Scope types, report the reductions for each separately; 2.9.5 report reductions from offsets separately.</p> <p>305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions</p> <p>a. Significant air emissions, in kilograms or multiples, for each of the following: i. NO_x ii. SO_x iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. When compiling the information specified in Disclosure 305-7, the reporting organization shall select one of the following approaches for calculating significant air emissions: 2.13.1 Direct measurement of emissions (such as online analyzers); 2.13.2 Calculation based on site-specific data; 2.13.3 Calculation based on published emission factors; 2.13.4 Estimation. If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated.</p>
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Waste	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 306: Waste 2020	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	306-2 Management of significant waste-related impacts a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.
	306-4 Waste diverted from disposal a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. When compiling the information specified in Disclosure 306-4, the reporting organization shall: 2.2.1 exclude effluent, unless required by national legislation to be reported under total waste; 2.2.2 use 1000 kilograms as the measure for a metric ton.
Supplier environmental assessment	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 308: Supplier Environmental Assessment 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	308-1 New suppliers that were screened using environmental criteria a. Percentage of new suppliers that were screened using environmental criteria.

	308-2 Negative environmental impacts in the supply chain and actions taken a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.
Employment	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 401: Employment 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	401-1 New employee hires and employee turnover a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.
Occupational health and safety	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 403: Occupational Health and Safety 2018	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	403-1 Occupational health and safety management system Report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.

	403-2 Hazard identification, risk assessment, and incident investigation
	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.
	403-3 Occupational health services
	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.
	403-4 Worker participation, consultation, and communication on occupational health and safety
	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.
	403-5 Worker training on occupational health and safety
	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.
	403-6 Promotion of worker health
	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization: a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.
	403-8 Workers covered by an occupational health and safety management system
	The reporting organization shall report the following information: a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

	<p>403-9 Work-related injuries</p> <p>The reporting organization shall report the following information: a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. When compiling the information specified in Disclosure 403-9, the reporting organization shall: 2.1.1 exclude fatalities in the calculation of the number and rate of high-consequence work-related injuries; 2.1.2 include fatalities as a result of work-related injury in the calculation of the number and rate of recordable work-related injuries; 2.1.3 include injuries as a result of commuting incidents only where the transport has been organized by the organization; 2.1.4 calculate the rates based on either 200,000 or 1,000,000 hours worked, using the following formulas: [Rate of fatalities as a result of work-related injuries = (Number of fatalities as a result of work-related injury/Number of hours worked)*(200,000 or 1,000,000)]; [Rate of high-consequence work-related injuries (excluding fatalities) = (Number of high-consequence work-related injuries (excluding fatalities)/Number of hours worked)*(200,000 or 1,000,000)]; [Rate of work-related recordable injuries = (Number of recordable work-related injuries/Number of hours worked)*(200,000 or 1,000,000)]</p> <p>403-10 Work-related ill health</p> <p>The reporting organization shall report the following information: a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. When compiling the information specified in Disclosure 403-10, the reporting organization shall include fatalities as a result of work-related ill health in the calculation of the number of cases of recordable work-related ill health.</p>
Training and education	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 404: Training and Education 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>

	404-2 Programs for upgrading employee skills and transition assistance programs a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.
Diversity and equal opportunity	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 405: Diversity and Equal Opportunity 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> <p>405-1 Diversity of governance bodies and employees</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>405-2 Ratio of basic salary and remuneration of women to men</p> <p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.</p>
Local communities	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 413: Local Communities 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> <p>413-1 Operations with local community engagement, impact assessments, and development programs</p> <p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.</p>

Supplier social assessment	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 414: Supplier Social Assessment 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	414-1 New suppliers that were screened using social criteria
	a. Percentage of new suppliers that were screened using social criteria.
	414-2 Negative social impacts in the supply chain and actions taken
	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.
Customer health and safety	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 416: Customer Health and Safety 2016	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).
	416-1 Assessment of the health and safety impacts of product and service categories
	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services
	Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. a. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.

Marketing and labeling	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 417: Marketing and Labeling 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> <p>417-1 Requirements for product and service information and labeling</p> <p>a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p> <p>417-2 Incidents of non-compliance concerning product and service information and labeling</p> <p>Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. a. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p> <p>417-3 Incidents of non-compliance concerning marketing communications</p> <p>Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. a. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>
Customer privacy	
GRI 3: Material Topics 2021	3-3 Management of material topics
GRI 418: Customer Privacy 2016	<p>For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>

	<p>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</p> <p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient. 2.1. When compiling the information specified in Disclosure 418-1, the reporting organization shall indicate if a substantial number of these breaches relate to events in preceding years.</p>
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