

GRI Sustainability Report Index G-4*

Strategy and Analysis

Standard	Description
G4-1	Statement from the most senior decision-maker of the organization.
G4-2	Description of key impacts, risks, and opportunities.

Organizational Profile

G4-3	Name of the organization
G4-4	Primary brands, products, and/or services.
G4-5	Location of organization's headquarters.
G4-6	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.
G4-7	Nature of ownership and legal form.
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).
G4-9	Scale of the reporting organization.
G4-10	Employment labor practices and overall structure broken down by category.
G4-13	Significant changes during the reporting period regarding size, structure, or ownership.
G4-14	Whether and how the precautionary approach or principle is addressed by the organization
G4-15	List of externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.
G4-16	List of memberships of associations (such as industry associations) and national or international advocacy organization in which the organization: holds a position on the governance body, participates in projects or committees, provides substantive funding beyond membership dues, and views membership as a strategic

Identified Material Aspects and Boundaries

G4-17	List of entities included in the organization's consolidated financial systems or equivalent documents; reports of any entity included in the organization's consolidated financial systems or equivalent documents is not covered by the report.
G4-18	Process for defining the report content and the Aspect Boundaries; How the organization has implemented the Reporting Principles for Defining Report Content.
G4-19	List of all material Aspects identified in the process for defining report content.
G4-20	Aspect Boundary for each Aspect within the organization.
G4-21	Aspect Boundary for each Aspect outside of the organization.
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements.
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.
G4-24	List of stakeholder groups engaged by the organization.
G4-25	Basis for identification and selection of stakeholders with whom to engage.
G4-26	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

Report Profile

G4-28	Reporting period (such as fiscal or calendar year) for information provided.
G4-29	Date of most recent previous report (if any).
G4-30	Reporting Cycle (such as annual, biennial).

G4-31	Contact point for questions regarding the report and its contents.
G4-32	Report of the 'in accordance' option the organization has chosen, GRI Content Index for the chosen option, reference to external assurance but it is not a requirement to be 'in accordance' with the Guidelines.
G4-33	Organization's policy and current practice with regard to seeking external assurance for the report, scope and basis of any external assurance provided, relationship between the organization and the assurance providers, and whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.
Governance	
Structure and Composition	
G4-34	Governance structure of the organization, including committees of the highest governance body; Identification of any committees responsible for decision-making on economic, environmental, and social impacts.
G4-35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.
G4-36	Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics, and whether post holders report directly to the highest governance body.
G4-37	Process for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.
G4-38	Composition of the highest governance body and its committees.
G4-39	Whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and reasons for this arrangement).
G4-40	Nomination and selection process for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance members.
G4-41	Process for the highest governance body to ensure conflicts of interest are avoided and managed; report of whether conflicts of interest are reported to stakeholders.
Highest Governance Body's Role in Setting Purpose, Values, and Strategy	
G4-42	Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social impacts.
Highest Governance Body's Competencies and Performance Evaluation	
G4-44	Process for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics; Whether each evaluation is independent or not, and its frequency, and if it is a self-assessment.; Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.
Remuneration and Incentives	
G4-49	Process for communicating critical concerns to the highest governance body.
G4-50	Remuneration policies for the highest governance body and senior executives for fixed pay and variable pay, sign-on bonuses or recruitment incentive payments, termination payments, claw backs, and retirement benefits (including the difference between benefit schemes and contribution rates for different types of employees); How performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental, and social objectives.
Ethics and Integrity	
G4-56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.
Economics	
Economic Performance	
G4-EC1	Direct economic value generated and distributed.
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.
G4-EC3	Coverage of the organization's defined benefit plan obligations.
G4-EC4	Significant financial assistance received from government.
Environmental	
Energy	
G4-EN3	Energy consumption within the organization
G4-EN5	Energy Intensity
G4-EN6	Reduction of energy consumption

Water	
G4-EN8	Total water withdrawal by source.
G4-EN10	Percentage and total volume of water recycled and reused.
Emissions	
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)
G4-EN18	Greenhouse gas (GHG) emissions intensity
G4-EN19	Reduction of greenhouse gas (GHG) emissions
G4-EN21	NOX, SOX, and other significant air emissions
Effluents and Waste	
G4-EN23	Total weight of waste by type and disposal method
Products and Services	
G4-EN27	Extent of impact mitigation of environmental impacts of products and services
Social: Labor Practices & Decent Work	
Occupational Health and Safety	
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.
Training and Education	
G4-LA9	Average hours of training per year per employee by gender, and by employee category
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.
Diversity and Equal Opportunity	
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
Social: Human Rights	
Child Labor	
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor
Forced and Compulsory Labor	
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.
Social: Society	
Corruption	
G4-SO4	Communication and training on anti-corruption policies and procedures.
Notes	
*	<i>This report contains Standard Disclosures from the GRI Sustainability Reporting Guidelines G-4</i>