

— OUT OF THE ORDINARY

2023

GRI Index



GRI INDEX

		IAR page number
GRI 101: Foundation		2 to 4
GRI 102: General disclosures		
Organisational profile		
102-1	Name of the organisation	12
102-2	Activities, brands, products, and services	12 to 17
102-3	Location of headquarters	204
102-4	Location of operations	29
102-5	Ownership and legal form	15 and 188
102-6	Markets served	16 to 17
102-7	Scale of the organisation	15
102-8	Information on employees and other workers	85 to 87
102-9	Supply chain	41 to 45
102-10	Significant changes to the organisation and its supply chain	15
102-11	Precautionary Principle or approach	74 to 84
102-12	External initiatives	87 to 91
102-13	Membership of associations	74
Strategy		
102-14	Statement from senior decision-maker	52 to 53
102-15	Key impacts, risks, and opportunities	46 to 50
Ethics and integrity		
102-16	Values, principles, standards, and norms of behaviour	13 and 96
102-17	Mechanisms for advice and concerns about ethics	101
Governance		
102-18	Governance structure	93
102-19	Delegating authority	93
102-20	Executive-level responsibility for economic, environmental, and social topics	101
102-21	Consulting stakeholders on economic, environmental, and social topics	34 to 38
102-22	Composition of the highest governance body and its committees	93
102-23	Chair of the highest governance body	93
102-24	Nominating and selecting the highest governance body	93
102-25	Conflicts of interest	96
102-26	Role of highest governance body in setting purpose, values, and strategy	93
102-27	Collective knowledge of highest governance body	20 to 24
102-28	Evaluating the highest governance body's performance	98 to 99
102-29	Identifying and managing economic, environmental, and social impacts	101
102-30	Effectiveness of risk management processes	46
102-31	Review of economic, environmental, and social topics	41 to 45
102-32	Highest governance body's role in sustainability reporting	101
102-33	Communicating critical concerns	34 to 38
102-34	Nature and total number of critical concerns	43 to 45
102-35	Remuneration policies	100
102-36	Process for determining remuneration	100
102-37	Stakeholders' involvement in remuneration	34 to 38
102-38	Annual total compensation ratio	N/A
102-39	Percentage increase in annual total compensation ratio	N/A

		IAR page number
Stakeholder engagement		
102-40	List of stakeholder groups	2
102-41	Collective bargaining agreements	N/A
102-42	Identifying and selecting stakeholders	34
102-43	Approach to stakeholder engagement	34
102-44	Key topics and concerns raised	34 to 38
Reporting practice		
102-45	Entities included in the consolidated financial statements	2
102-46	Defining report content and topic boundaries	2
102-47	List of material topics	3
102-48	Restatements of information	179-180
102-49	Changes in reporting	N/A
102-50	Reporting period	2
102-51	Date of most recent report	2
102-52	Reporting cycle	2
102-53	Contact point for questions regarding the report	3
102-54	Claims of reporting in accordance with the GRI Standards	3
102-55	GRI content index	This table
102-56	External assurance	4
GRI 103: Management approach		
103-1	Explanation of the material topic and its boundary	34 to 38
103-2	The management approach and its components	34 to 38
103-3	Evaluation of the management approach	N/A
GRI 200: Economic standards		
GRI 201: Economic performance		
201-1	Direct economic value generated and distributed	122 to 182
201-2	Financial implications and other risks and opportunities due to climate change	79
201-3	Defined benefit plan obligations and other retirement plans	N/A
201-4	Financial assistance received from government	N/A
GRI:202 Market presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	N/A
202-2	Proportion of senior management hired from the local community	N/A
GRI 203: Indirect economic impact		
203-1	Infrastructure investments and services supported	58,70
203-2	Significant indirect economic impacts	44
GRI 204: Procurement practices		
204-1	Proportion of spending on local suppliers	36
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	N/A
205-2	Communication and training about anti-corruption policies and procedures	N/A
205-3	Confirmed incidents of corruption and actions taken	N/A

GRI INDEX CONTINUED

		IAR page number
GRI 206: Anti-competitive behaviour		
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	N/A
GRI 207: Tax		
207-1	Approach to tax	134
207-2	Tax governance, control and risk management	134
207-3	Stakeholder engagement and management of concerns related to tax	134
207-4	Country-by-country reporting	58,70
GRI 300: Environmental standards		
GRI 301: Materials		
301-1	Materials used by weight or volume	N/A
301-2	Recycled input materials used	N/A
301-3	Reclaimed products and their packaging materials	N/A
GRI 302: Energy		
302-1	Energy consumption within the organisation	81 to 82
302-2	Energy consumption outside of the organisation	81 to 82
302-3	Energy intensity	81 to 82
302-4	Reduction of energy consumption	81 to 82
302-5	Reductions in energy requirements of products and services	81 to 82
GRI 303: Water and effluents		
303-1	Interactions with water as a shared resource	83
303-2	Management of water discharge-related impacts	83
303-3	Water withdrawal	N/A
303-4	Water discharge	N/A
303-5	Water consumption	83
GRI 304: Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	N/A
304-2	Significant impacts of activities, products, and services on biodiversity	N/A
304-3	Habitats protected or restored	N/A
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	77
305-2	Energy indirect (Scope 2) GHG emissions	77
305-3	Other indirect (Scope 3) GHG emissions	77
305-4	GHG emissions intensity	77
305-5	Reduction of GHG emissions	77
305-6	Emissions of ozone-depleting substances (ODS)	N/A
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	N/A

		IAR page number
GRI 300: Environmental standards <i>continued</i>		
GRI 306: Effluents and waste		
306-1	Waste generation and significant waste-related impacts	83
306-2	Management of significant waste-related impacts	83
306-3	Total weight of waste by type and disposal method	77
306-4	Waste diverted from disposal, including hazardous and non-hazardous waste	77
306-5	Waste directed to disposal, including type and method	77
GRI 307: Environmental compliance		
307-1	Non-compliance with environmental laws and regulations	N/A
GRI 308: Supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	N/A
308-2	Negative environmental impacts in the supply chain and actions taken	N/A
GRI 400: Social standards		
GRI 401: Employment		
401-1	New employee hires and employee turnover	85
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	85
401-3	Parental leave	85
GRI 402: Labour management		
402-1	Minimum notice periods regarding operational changes	N/A
GRI 403: Occupational health and safety		
403-1	Occupational health and safety management systems	86
403-2	Hazards identification, risk assessment, and incident investigation	46
403-3	Occupational health services	86
403-4	Worker participation, consultation and communication on occupational health and safety	86
403-5	Worker training on occupational health and safety	86
403-6	Promotion and worker health	86
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	45
GRI 404: Training and education		
404-1	Average hours of training per year per employee	86
404-2	Programs for upgrading employee skills and transition assistance programs	86
404-3	Percentage of employees receiving regular performance and career development reviews	86
GRI 405: Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	86
405-2	Ratio of basic salary and remuneration of women to men	N/A
GRI 406: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	86

GRI INDEX CONTINUED

		IAR page number
GRI 407: Freedom of association and collective bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A
GRI: 408 Child labour		
408-1	Operations and suppliers at significant risk for incidents of child labour	N/A
GRI 409: Forced and compulsory labour		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	85
GRI 410: Security practises		
410-1	Security personnel trained in human rights policies or procedures	86
GRI 411: Rights of indigenous people		
411-1	Incidents of violations involving rights of indigenous peoples	N/A
GRI 412: Human rights assessment		
412-1	Operations that have been subject to human rights reviews or impact assessments	86
412-2	Employee training on human rights policies or procedures	86
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	86
GRI 413: Local communities		
413-1	Operations with local community engagement, impact assessments, and development programs	38
413-2	Operations with significant actual and potential negative impacts on local communities	N/A
GRI 414: Supplier social agreement		
414-1	New suppliers that were screened using social criteria	36
414-2	Negative social impacts in the supply chain and actions taken	N/A
GRI 415: Public policy		
415-1	Political contributions	N/A
GRI 416: Customer health and safety		
416-1	Assessment of the health and safety impacts of product and service categories	N/A
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	N/A
GRI 417: Marketing and labelling		
417-1	Requirements for product and service information and labelling	N/A
417-2	Incidents of non-compliance concerning product and service information and labelling	N/A
417-3	Incidents of non-compliance concerning marketing communications	N/A
GRI 418: Customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A
GRI 419: Socio-economic compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	96