GRI Standards Content Index

		The Shin-Etsu Polymer Group has reported the information cited in this GRI content index for the period [April 1, 2022 to March 31	I, 2023] with reference to the GRI
Statemer	nt of use	Standards.	
GRI 1 use	ed	GRI 1: Foundation 2021	
GRI 2: Ge	neral Disclosures 2021		
	Disclosure	Reporting Requirements	Sustainability Report 2023/Website
	anization and its reporting practices		
2-1		a. report its legal name; b. report its nature of ownership and legal form;	
		c. report the location of its headquarters;	P4,P65
		d. report its countries of operation.	
2-2	Entities included in the organization's	a. list all its entities included in its sustainability reporting;	
		b. 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; c. if the organization consists of multiple entities, explain the approach used for	
		consolidating the information, including:	P65
		i. whether the approach involves adjustments to information for minority interests;	
		ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities;	
		iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	
2-3		a. specify the reporting period for, and the frequency of, its sustainability reporting;	
	contact point	b. 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;	Ρ4
		c. report the publication date of the report or reported information;	Back cover
		d. specify the contact point for questions about the report or reported information.	
2-4	Restatements of information	a. 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	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:	
		i. provide a link or reference to the external assurance report(s) or assurance statement(s);	_
		ii. 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;	
		iii. describe the relationship between the organization and the assurance provider.	
	es and workers		
2-6		a. report the sector(s) in which it is active;	
	business relationships	 b. describe its value chain, including: i. the organization's activities, products, services, and markets served; 	
			P12
		iii. the entities downstream from the organization and their activities;	
		c. report other relevant business relationships;	
		d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	
2-7	Employees	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,	P47-48
		 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; 	
		ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	
		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	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:	
		is reported: i. in head count, full-time equivalent (FTE), or using another methodology;	-
		ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	
		c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting	
		periods.	
3. Govern			
2-9		a. describe its governance structure, including committees of the highest governance body;	
	composition	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;	DE4 57
		in. Lendre of members of the governance body,	P54-57
		 number of other significant positions and commitments held by each member, and the nature of the commitments; gender; 	
		v. genuer, vi. under-represented social groups;	
		vii. competencies relevant to the impacts of the organization;	
		viii. stakeholder representation.	
2-10	Nomination and selection of the	a. describe the nomination and selection processes for the highest governance body and its committees;	
	highest governance body	b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are	
		taken into consideration:	
			P55
		ii. diversity;	
		 iii. independence; iv. competencies relevant to the impacts of the organization. 	
2-11	Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organization;	
			P55-56
		how conflicts of interest are prevented and mitigated.	
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2-12	in overseeing the management of	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;	
	Impacts	 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: whether and how the highest governance body engages with stakeholders to support these processes; 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. 	P10-11 P54-56
2-13	managing impacts	 a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: whether it has appointed any senior executives with responsibility for the management of impacts; whether it has delegated responsibility for the management of impacts to other employees; 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. 	P10-11 P54-56
2-14	in sustainability reporting	 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. 	P10-11
2-15		 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: cross-board membership; cross-shareholding with suppliers and other stakeholders; existence of controlling shareholders; related parties, their relationships, transactions, and outstanding balances. 	P54 – 56
2-16		 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. 	P54 – 56
2-17	governance body	 a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development. a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization' 	P10 P54 - 56
- 10	highest governance body	 a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization is 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. 	p10 P54-56
2-19	Remuneration policies	 a. describe the remuneration policies for members of the highest governance body and senior executives, including: fixed pay and variable pay; sign-on bonuses or recruitment incentive payments; termination payments; clawbacks; retirement benefits; 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. 	P54-56
2-20	Process to determine remuneration	 a. describe the process for designing its remuneration policies and for determining remuneration, including: whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; 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; report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. 	P55
2-21		 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 the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled. 	-
4. Strateg	y, policies and practices		
2-22	Statement on sustainable development strategy	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.	P7-8
2-23		 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. 	P3,P21, P40,P44
2-24		 a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: how it allocates responsibility to implement the commitments across different levels within the organization; how it integrates the commitments into organizational strategies, operational policies, and operational procedures; how it implements its commitments with and through its business relationships; training that the organization provides on implementing the commitments. 	P10-11, P27-36, P38-52, P54-64
2-25	impacts	 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. 	P40-41 Suppliers Hotline < https://www.shinpoly.co.jp/en/contact/ contact17.html > P60-61

2-26	Mechanisms for seeking advice and	a. describe the mechanisms for individuals to:	P40-41
	raising concerns	i. seek advice on implementing the organization's policies and practices for responsible business conduct;	Suppliers Hotline <
		ii. raise concerns about the organization's business conduct.	https://www.shinpoly.co.jp/en/contact/
			contact17.html >
			P60-61
2-27	Compliance with laws and	a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a	
	regulations	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 non- compliance 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	a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates	
		in a significant role.	
5. Stakeh	nolder engagement		
2-29	Approach to stakeholder engagement	t a. describe its approach to engaging with stakeholders, including:	
		i. the categories of stakeholders it engages with, and how they are identified;	P13
		ii. the purpose of the stakeholder engagement;	
		iii. how the organization seeks to ensure meaningful engagement with stakeholders.	
2-30	Collective bargaining agreements	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: M	laterial Topics 2021 Disclosure	Reporting Requirements	Sustainability Report 2023/Website
2. Disclo	sures on material topics		
3-1	· ·	a. describe the process it has followed to determine its material topics, including:	
1			
		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;	P11
		i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts	P11
		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;	P11
3-2	List of material topics	 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; 	
3-2		 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. 	P11 P11
3-2		 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. a. list its material topics; 	
	List of material topics	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 	
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	List of material topics	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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 activities or business relationships; i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts; iii. actions to address actual negative impacts; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: 	P11
	List of material topics	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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; c. 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; 	P11
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	List of material topics	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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; c. describe the activities or business relationships; c. describe to manage the topic and related impacts; i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts; iii. actions to address actual negative impacts; iii. actions to manage actual and potential positive impacts; iii. actions to track 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; 	P11
3-3	List of material topics Management of material topics	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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; c. 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; iii. goals, targets, and indicators used to evaluate progress; iii. le 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	P11
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3-3 GRI 200:	List of material topics Management of material topics Management of material topics Economic topics Disclosure	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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; c. 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; iii. goals, targets, and indicators used to evaluate progress; iii. le 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	P11
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3-3 GRI 200:	List of material topics Management of material topics Management of material topics Economic topics Disclosure Economic Performance 2016	 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. a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period. 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; c. describe the activities or business relationships; c. 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 address 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. describe 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). 	P11 P10-11

		global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	
201-2		a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:	
	change	i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;	D24.26

		 ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity. 	P34-36 P62-63
201-	3 Defined benefit plan obligations and other retirement plans	 a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, 	-
		or those with financial impact.	

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Image: Section of the length of the section			wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.	-
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207-3 Stakeholder engagement and management of concerns related to i. the approach to engagement with tax authorities; a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:	GRI 206: <i>F</i> 206-1 GRI 207: T 207-1	Anti-competitive Behavior 2016 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Tax 2019 Approach to tax Tax governance, control, and risk	 a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. a. Number of legal actions pending or completed during the reporting period regarding anti- competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments. a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to tax is linked to the business and sustainable development strategies of the organization. a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization befor compliance with the tax strategy; ii. the approach to tax is embedded within the organization; iii. the approach to tax is including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. 	
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	GRI 206: <i>F</i> 206-1 GRI 207: T 207-1 207-2	and actions taken Anti-competitive Behavior 2016 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Fax 2019 Approach to tax Tax governance, control, and risk management	 a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. a. Number of legal actions pending or completed during the reporting period regarding anti- competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to tax is linked to the business and sustainable development strategies of the organization. a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. the approach to tax is linked to the business and sustainable development strategies of the organization. a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. the approach to tax is embedded within the organization; ii. the approach to tax is embedded within the organization; ii. the approach to tax or sembedded within the organization; iii. the approach to tax risks,	Not Applicable
I the approach to public policy advocacy on tax;	GRI 206: <i>P</i> 206-1 GRI 207: T 207-1 207-2 207-2	and actions taken Anti-competitive Behavior 2016 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Fax 2019 Approach to tax Tax governance, control, and risk management Stakeholder engagement and	 a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. a. Number of legal actions pending or completed during the reporting period regarding anti- competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments. a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization. a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; ii. the approach to tax is embedded within the organization; iii. the approach to tax is embedded within the organization; iii. the approach to tax is embedded within the organization; iii. the approach to tax is embedded within the organization; iii. the approach to tax is embedded within the organization; iii. the approach to tax	Not Applicable
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iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	GRI 206: <i>A</i> 206-1 GRI 207: T 207-1 207-2 207-2	Anti-competitive Behavior 2016 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Fax 2019 Approach to tax Tax governance, control, and risk management Stakeholder engagement and management of concerns related to	 a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. a. Number of legal actions pending or completed during the reporting period regarding anti- competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; ii. the approach to tax is linked to the business and sustainable development strategies of the organization. a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. the approach to tax is embedded within the organization; iii. the approach to tax is, including how risks are identified, managed, and monitored; iv. how tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the essurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion. a. A description of the asproach to stakeholder engagement and management of stakeholder conce	Not Applicable

207-4	Country-by-country reporting	a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial	
		information filed on public record, are resident for tax purposes.	
		b. For each tax jurisdiction reported in Disclosure 207-4-a:	
		i. Names of the resident entities;	
		ii. Primary activities of the organization;	
		iii. Number of employees, and the basis of calculation of this number;	
		iv. Revenues from third-party sales;	
		v. Revenues from intra-group transactions with other tax jurisdictions;	
		vi. Profit/loss before tax;	_
		vii. Tangible assets other than cash and cash equivalents;	
		viii. Corporate income tax paid on a cash basis;	
		ix. Corporate income tax accrued on profit/loss;	
		x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to	
		profit/loss before tax.	
		c. The time period covered by the information reported in Disclosure 207-4.	

GRI 300: Environmental topics

	Disclosure	Reporting Requirements	Sustainability Report 2023/Website
	Materials2016		
801-1	Materials used by weight or volume	a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the	
		reporting period, by:	-
		i. non-renewable materials used;	
		ii. renewable materials used.	
801-2	Recycled input materials used	a. Percentage of recycled input materials used to manufacture the organization's primary products and services.	-
301-3	Reclaimed products and their	a. Percentage of reclaimed products and their packaging materials for each product category.	_
	packaging materials	b. How the data for this disclosure have been collected.	-
GRI 302:	Energy 2016		
302-1	Energy consumption within the	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	
	organization	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:	P26-27
		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.	
302-2	Energy consumption outside of the	a. Energy consumption outside of the organization, in joules or multiples.	
	organization	b. Standards, methodologies, assumptions, and/or calculation tools used.	-
		c. Source of the conversion factors used.	
302-3	Energy intensity	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.	P24, P27-29
		d. Whether the ratio uses energy consumption within the organization, outside of it, or both.	
302-4	Reduction of energy consumption	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.	D04.07
		c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	P24,27
		d. Standards, methodologies, assumptions, and/or calculation tools used.	
802-5	Reductions in energy requirements of	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	
	products and services	b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	P24.P27
		c. Standards, methodologies, assumptions, and/or calculation tools used.	
GRI 303:	Water and Effluents 2018		
803-1	Interactions with water as a shared	a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and	
	resource	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.	P33
		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.	
303-2	Management of water discharge-	a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined,	
	related impacts	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;	P33
		iii. any sector-specific standards considered;	
		iv. whether the profile of the receiving waterbody was considered.	

303-3	Water withdrawal	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;	P26,33
		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 (≤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.	
303-4	Water discharge	a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:	
000 1		i. Surface water;	
		ii. Groundwater;	
		iii. Seawater;	
		iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable.	
1			
1		b. A breakdown of total water discharge to all areas in megaliters by the following categories:	
		i. Freshwater (≤1,000 mg/L Total Dissolved Solids);	
1		ii. Other water (>1,000 mg/L Total Dissolved Solids).	
1		c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:	
1			P26,33
1		i. Freshwater (≤1,000 mg/L Total Dissolved Solids);	
		ii. Other water (>1,000 mg/L Total Dissolved Solids).	
1		d. Priority substances of concern for which discharges are treated, including:	
		i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;	
		ii. the approach for setting discharge limits for priority substances of concern;	
		iii. number of incidents of non-compliance with discharge limits.	
		e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and	
1		assumptions used.	
1			
303-5	Water consumption	a. Total water consumption from all areas in megaliters.	
303-5			
		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	P26,33
		assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the	
		משמע המשמע הווים המשמ	
		approach taken for this, such as the use of any sector-specific factors.	
GRI 304: I	Biodiversity 2016		
	-	approach taken for this, such as the use of any sector-specific factors.	
<mark>GRI 304: I</mark> 304-1	Operational sites owned, leased,	approach taken for this, such as the use of any sector-specific factors. a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside	
	Operational sites owned, leased,	approach taken for this, such as the use of any sector-specific factors.	
	Operational sites owned, leased,	approach taken for this, such as the use of any sector-specific factors. a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside	
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304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity	approach taken for this, such as the use of any sector-specific factors. a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected areas; iv. Type of operational site in km ² (or another unit, if appropriate); v. Size of operational site in km ² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of substances totat do not natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility of the impacts. a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity	approach taken for this, such as the use of any sector-specific factors. a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected areas (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operational site in km ⁷ (or another unit, if appropriate); v. Size of operational site in km ⁷ (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); wi. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; iii. Prollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; iii. Extent of areas impacted; iii. Duration of impacts: v. Reversibility or irreversibility of the impacts. a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	
304-1 304-2 304-3	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national	approach taken for this, such as the use of any sector-specific factors. a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected areas; i. Type of operation loffice, manufacturing or production, or extractive); v. Size of operational site in km ² (or another unit, if appropriate); v. Size of operational site in km ² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); wi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); wi. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; iii. Pollution (introduction of invasive species, pests, and pathogens; iv. Reduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; v. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration or impacts; iv. Reversibility or irreversibility of the impacts. a. Size and location of all habitat are	
304-1 304-2 304-3	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with	approach taken for this, such as the use of any sector-specific factors.	
304-1 304-2 304-3	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by	approach taken for this, such as the use of any sector-specific factors.	
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304-1 304-2 304-3	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by	approach taken for this, such as the use of any sector-specific factors.	
304-1 304-2 304-3	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by	approach taken for this, such as the use of any sector-specific factors.	
304-1 304-2 304-3 304-4	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by operations	approach taken for this, such as the use of any sector-specific factors.	
304-1 304-2 304-3 304-4	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Significant impacts of activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by	approach taken for this, such as the use of any sector-specific factors.	

305-1	Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent.	
		b. Gases included in the calculation; whether CO_2 , CH_4 , N_2O , HFCs, PFCs, SF_6 , NF_3 , or all.	
		c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent.	
		d. Base year for the calculation, if applicable, including:	
		i. the rationale for choosing it;	P6,26-28
		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.	
205.2			
305-2	Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent.	
	61113310113	b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	
		c. If available, the gases included in the calculation; whether CO_2 , CH_4 , N_2O , HFCs, PFCs, SF_6 , NF_3 , or all. d. Base year for the calculation, if applicable, including:	
		i. the rationale for choosing it;	
		ii. emissions in the base year;	P28
		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.	
305-3	Other indirect (Scope 3) GHG	a Cross other indirect (Seens 2) CHC emissions is motric tans of CO. equivalent	
305-3	emissions	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	
		c. Biogenic CO_2 emissions in metric tons of CO_2 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;	P28
		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.	
305-4	GHG emissions intensity	a. GHG emissions intensity ratio for the organization.	
505-4		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	P27
		3).	
305-5	Reduction of GHG emissions	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent.	
505 5		b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	
		c. Base year or baseline, including the rationale for choosing it.	P24,P27-28
		d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	FZ4,FZ1-Z0
		e. Standards, methodologies, assumptions, and/or calculation tools used.	
305-6	Emissions of ozone-depleting	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	
000 0	substances (ODS)	b. Substances included in the calculation.	
		c. Source of the emission factors used.	-
		d. Standards, methodologies, assumptions, and/or calculation tools used.	
305-7	Nitrogen oxides (NOx), sulfur oxides	a. Significant air emissions, in kilograms or multiples, for each of the following:	
	(SOx), and other significant air	i. NOx	
	emissions	ii. SOx	
		iii. Persistent organic pollutants (POP)	
		iv. Volatile organic compounds (VOC)	P32
		v. Hazardous air pollutants (HAP)	P32
		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.	
	Waste 2020		
306-1	Waste generation and significant	a. For the organization's significant actual and potential waste-related impacts, a description of:	
	waste-related impacts	i. the inputs, activities, and outputs that lead or could lead to these impacts;	P12,29
		ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in	
000 -		its value chain.	
306-2	Management of significant waste-	a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and	
	related impacts	downstream in its value chain, and to manage significant impacts from waste generated.	210.00
		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.	P12,29
		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.	
306.2	Wasto generated		
306-3	Waste generated	 a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled. 	P26,29
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 composition of the waste.	
		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:	
1		i. Preparation for reuse;	P29
		ii. Recycling;	
		ii. Recycling; iii. Other recovery operations.	
		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:	
		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;	
		 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: onsite; offsite. 	
		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;	

	Waste directed to disposal Supplier Environmental Assessment 20 New suppliers that were screened using environmental criteria Negative environmental impacts in the supply chain and actions taken	 a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: Incineration (with energy recovery); Incineration (without energy recovery); Landfilling; Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: Incineration (with energy recovery); Incineration (without energy recovery); Inc	P26,29 -
		 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. 	-
GRI 400:	Social topics Disclosure	Reporting Requirements	Sustainability Report 2023/Website
	Employment 2016		
401-2	New employee hires and employee turnover Benefits provided to full-time employees that are not provided to temporary or part-time employees	 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. a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'. 	P43 -
	Parental leave abor/Management Relations 2016	 a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender. 	P45
	Minimum notice periods regarding	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant	
	operational changes	operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	-
	Occupational Health and Safety 2018 Occupational health and safety	a. A statement of whether an occupational health and safety management system has been implemented, including whether:	
	management system	 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. 	P49-50
403-2	Hazard identification, risk assessment, and incident investigation	 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: how the organization ensures the quality of these processes, including the competency of persons who carry them out; how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. 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. 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. 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 	P49-50
403-3	Occupational health services	a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and	P49-50
403-4	Worker participation, consultation, and communication on occupational health and safety	 minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to 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. 	P49-50
403-5	Worker training on occupational	a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific	P49-50
	health and safety Promotion of worker health	 work-related hazards, hazardous activities, or hazardous situations. 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. 	P46
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	-

403-8	Workers covered by an occupational health and safety management	a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:	
	system	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;	P49-50
		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.	
403-9	Work-related injuries	a. For all employees:	
403 5		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.	P49-50
		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.	
403-10	Work-related ill health	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.	
CPI 404.	Training and Education 2016		
404-1	Average hours of training per year	a. Average hours of training that the organization's employees have undertaken during the reporting period, by:	
	per employee	i. gender;	-
		ii. employee category.	
404-2	Programs for upgrading employee	a. Type and scope of programs implemented and assistance provided to upgrade employee skills.	
	skills and transition assistance	b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from	P42-43
	programs	retirement or termination of employment.	
404-3	Percentage of employees receiving	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review	
	regular performance and career	during the reporting period.	-
GRI 405.	development reviews Diversity and Equal Opportunity2016		
· · · · · · · · · · · · · · · · · · ·			
405-1	Diversity of governance bodies and	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:	
		a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender;	
	Diversity of governance bodies and		
	Diversity of governance bodies and	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).	D47 48
-	Diversity of governance bodies and	 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: 	P47-48
-	Diversity of governance bodies and	 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; 	P47-48
-	Diversity of governance bodies and	 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; 	P47-48
405-1	Diversity of governance bodies and employees	 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). 	P47-48
	Diversity of governance bodies and employees Ratio of basic salary and	 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). a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. 	P47-48
405-1 405-2	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men	 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). 	
405-1 405-2 GRI 406:	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016	 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). 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'. 	
405-1 405-2	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men	 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). a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. 	
405-1 405-2 GRI 406:	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016 Incidents of discrimination and	 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). 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'. a. Total number of incidents of discrimination during the reporting period.	
405-1 405-2 GRI 406:	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016 Incidents of discrimination and	 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). 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'. a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following:	
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405-1 405-2 GRI 406: 406-1 GRI 407:	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016 Incidents of discrimination and corrective actions taken Freedom of Association and Collective	 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). 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'. a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iiii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	
405-1 405-2 GRI 406: 406-1	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016 Incidents of discrimination and corrective actions taken Freedom of Association and Collective Operations and suppliers in which	 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). 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'. a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. Bargaining 2016 a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at 	
405-1 405-2 GRI 406: 406-1 GRI 407:	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men Non-discrimination 2016 Incidents of discrimination and corrective actions taken Freedom of Association and Collective Operations and suppliers in which the right to freedom of association	 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). 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'. a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. Bargaining 2016 a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: 	
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408-1		a. Operations and suppliers considered to have significant risk for incidents of:	
	significant risk for incidents of child	i. child labor;	
	labor	ii. young workers exposed to hazardous work.	
		 b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; 	-
		ii. countries or geographic areas with operations and suppliers considered at risk.	
		c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	
GRI 109- F	Forced or Compulsory Labor 2016		
		a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:	
100 1	significant risk for incidents of forced		
	or compulsory labor	ii. countries or geographic areas with operations and suppliers considered at risk.	-
		b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory	
		labor.	
GRI 410: S	Security Practices 2016		
410-1	Security personnel trained in human	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and	
		their application to security.	-
		b. Whether training requirements also apply to third-party organizations providing security personnel.	
	Rights of Indigenous Peoples 2016		
411-1		a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.	
	rights of indigenous peoples	 b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; 	
		ii. Remediation plans being implemented;	-
		iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;	
		iv. Incident no longer subject to action.	
GRI 413-1	ocal Communities 2016		
		a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including	
*		the use of:	
	and development programs	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;	P51-52
		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.	
413-2	Operations with significant actual	a. Operations with significant actual and potential negative impacts on local communities, including:	
	and potential negative impacts on	i. the location of the operations;	-
	local communities	ii. the significant actual and potential negative impacts of operations.	
	Supplier Social Assessment 2016		
414-1		a. Percentage of new suppliers that were screened using social criteria.	-
414-2	using social criteria	a Number of outpliers account for accient improve	
414-2		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	P40-41
		agreed upon as a result of assessment.	1 40-41
		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.	
GRI 415: F	Public Policy 2016		
415-1	Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and	
		recipient/beneficiary.	-
		b. If applicable, how the monetary value of in-kind contributions was estimated.	
GRI 416: (Customer Health and Safety 2016		
416-1	Assessment of the health and safety	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	
	impacts of product and service		P14-15
44 -	categories		ļ
416-2		a. 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:	
	impacts of products and services	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 regulations resulting in a warning,	
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is	
GRI 417. M	Marketing and Labeling 2016		
	5 5	a. Whether each of the following types of information is required by the organization's procedures for product and service information and	
*	information and labeling	a. whether each of the following types of mormation is required by the organization's procedures for product and service mormation and labeling:	
	0	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;	D14.15
		iii. Safe use of the product or service;	P14-15
		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.	
417-2		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and	
	concerning product and service	labeling, by:	
	information and labeling	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. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is	
417.0			
417-3		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including	
	concerning marketing communications	advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty;	
		i. incidents of non-compliance with regulations resulting in a me of penalty,	-
		iii. incidents of non-compliance with voluntary codes.	
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is	
GRI 418: (Customer Privacy 2016		

418-1	Substantiated complaints concerning	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:	
	breaches of customer privacy and	i. complaints received from outside parties and substantiated by the organization;	
	losses of customer data	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.	

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