

Reference Guidelines

The following table indicates the information provided in the GRI Sustainability Reporting Guidelines Ver.3.1.

Indicators	Pages
1. Strategy and Analysis	
1.1 Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	3-4, 46
1.2 Description of key impacts, risks, and opportunities.	8,19-20,21-22,23,37-38,42
2. Organizational Profile	
2.1 Name of the organization.	1
2.2 Primary brands, products, and/or services.	annual report
2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	1
2.4 Location of organization's headquarters.	Back cover
2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	annual report
2.6 Nature of ownership and legal form.	1
2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	annual report
2.8 Scale of the reporting organization, including: <ul style="list-style-type: none"> · Number of employees; · Net sales (for private sector organizations) or net revenues (for public sector organizations); · Total capitalization broken down in terms of debt and equity (for private sector organizations); and · Quantity of products or services provided. · Total assets; · Beneficial ownership (including identity and percentage of ownership of largest shareholders); 	1, annual report
2.9 Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> · Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). 	annual report
2.10 Awards received in the reporting period.	44
3. Report Parameters	
Report Profile	
3.1 Reporting period (e.g., fiscal/calendar year) for information provided.	2
3.3 Reporting cycle (annual, biennial, etc.)	2
3.4 Contact point for questions regarding the report or its contents.	Back cover, Questionnaire
Report Scope and Boundary	
3.5 Process for defining report content, including: <ul style="list-style-type: none"> · Determining materiality; · Prioritizing topics within the report; and · Identifying stakeholders the organization expects to use the report. 	2 11-12 2,8
3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	2
3.7 State any specific limitations on the scope or boundary of the report.	2
3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	40-41, 43
GRI Content Index	
3.12 Table identifying the location of the Standard Disclosures in the report.	This table, 2
Assurance	
3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	38
4. Governance, Commitments, and Engagement	
Governance	
4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	7,17-22,39
4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).	17-18
4.3 For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	17-18
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. Include reference to processes regarding: <ul style="list-style-type: none"> · Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body. 	34-35
4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	18
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.	17-18
4.7 Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	17-18, annual report
4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these: <ul style="list-style-type: none"> · Relate to internationally agreed standards. 	1,19-20,21-22,36,39
4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	23,36, annual report
4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	annual report

Indicators	Pages
Commitments to External Initiatives	
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.	19–20,23,33–34,39–42
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	36,39
Stakeholder Engagement	
4.15 Basis for identification and selection of stakeholders with whom to engage.	8
4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	34–35,45
4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	45–46
5. Management Approach and Performance Indicators	
Economic Performance Indicators	
EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	24,26–27,43
EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change.	39–43
EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	23
EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	11–16,25–28
EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts.	3–4
Environmental Performance Indicators	
EN1 Materials used by weight or volume.	41
EN2 Percentage of materials used that are recycled input materials.	41
EN4 Indirect energy consumption by primary source.	41
EN5 Energy saved due to conservation and efficiency improvements.	41
EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	37–39
EN7 Initiatives to reduce indirect energy consumption and reductions achieved.	40–41
EN8 Total water withdrawal by source.	41
EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	11
EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	11,28,38
EN13 Habitats protected or restored.	11
EN14 Strategies, current actions, and future plans for managing impacts on biodiversity.	11
EN16 Total direct and indirect greenhouse gas emissions by weight.	41
EN17 Other relevant indirect greenhouse gas emissions by weight.	41
EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.	40–41
EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	11,37–38,43
EN28 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	41
EN29 Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	40
EN30 Total environmental protection expenditures and investments by type.	43
Labor Practices and Decent Work Performance Indicators	
LA1 Total workforce by employment type, employment contract, and region.	32
LA4 Percentage of employees covered by collective bargaining agreements.	34
LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	33–34
LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	30–34
LA12 Percentage of employees receiving regular performance and career development reviews.	30–32
LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	32
Human Rights Performance Indicators	
HR2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	23
HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	36
HR6 Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	23,36
HR7 Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	23,36
HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	36
HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	36
HR11 Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	22
Society Performance Indicators	
SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.	40–41
SO3 Percentage of employees trained in organization's anti-corruption policies and procedures.	22
SO8 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	22
SO10 Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	23
Product Responsibility Performance Indicators	
PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	22
PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	1