

No.	Reporting elements and performance indicators	Reference page
1 Vision and Strategy		
1.1	Statement of the organisation's vision and strategy regarding its contribution to sustainable development.	6-7
1.2	Statement from the CEO (or equivalent senior manager) describing key elements of the report.	4-5
2 Profile		
Organisational Profile		
2.1	Name of reporting organisation.	51
2.2	Major products and/or services, including brands if appropriate.	7-15
2.3	Operational structure of the organisation.	Organizational Structure
2.4	Description of major divisions, operating companies, subsidiaries, and joint ventures.	51
2.5	Countries in which the organisation's operations are located.	51
2.6	Nature of ownership; legal form.	51
2.7	Nature of markets served.	3-5, 7-15, 51
2.8	Scale of the reporting organisation.	38, 51
2.9	List of stakeholders, key attributes of each, and relationship to the reporting organisation.	3, 6
Report Scope		
2.10	Contact person(s) for the report, including e-mail and web addresses.	51
2.11	Reporting period (e.g., fiscal/calendar year) for information provided.	3
2.12	Date of most recent previous report.	3
2.13	Boundaries of report (countries/regions, products/services, divisions/facilities/joint ventures/subsidiaries) and any specific limitations on the scope.	3
2.14	Significant changes in size, structure, ownership, or products/services that have occurred since the previous report.	3
2.15	Basis for reporting on joint ventures, partially owned subsidiaries, leased facilities, outsourced operations, and other situations that can significantly affect comparability from period to period and/or between reporting organisations.	3
Report Profile		
2.22	Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisation's activities, including facility-specific information.	3, 16, 25, 33, 51
3 Governance Structure and Management Systems		
Structure and Governance		
3.1	Governance structure of the organisation, including major committees under the board of directors that are responsible for setting strategy and for oversight of the organisation.	16
3.2	Percentage of the board of directors that are independent, non-executive directors.	16
3.4	Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.	16-17, 26
3.5	Linkage between executive compensation and achievement of the organisation's financial and non-financial goals.	Annual Report
3.6	Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies.	16-18, 24, 26
3.7	Mission and values statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental, and social performance and the status of implementation.	2, 6-7
3.8	Mechanisms for shareholders to provide recommendations or direction to the board of directors.	16, 32-33
Stakeholder Engagement		
3.9	Basis for identification and selection of major stakeholders.	6
3.10	Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group.	16-17, 20-22, 32-37, 39, 41-43, 50
3.11	Type of information generated by stakeholder consultations.	16-17, 20-22, 32-37, 39, 42-43, 50
3.12	Use of information resulting from stakeholder engagements.	17, 20, 22, 31-35, 39, 41-43, 50
Overarching Policies and Management Systems		
3.13	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	16-31, 34, 36-38, 41-42
3.15	Principal memberships in industry and business associations, and/or national/international advocacy organisations.	15, 29, 48-49
3.16	Policies and/or systems for managing upstream and downstream impacts, including:	36-37
3.19	Programmes and procedures pertaining to economic, environmental, and social performance.	18-25, 30-43, 49
3.20	Status of certification pertaining to economic, environmental, and social management systems.	18, 21, 25, 30
4 GRI Content Index		
4.1	A table identifying location of each element of the GRI Report Content, by section and indicator.	This Table

No.	Reporting elements and performance indicators	Reference page
5 Performance Indicators		
Economic Performance Indicators		
Direct Economic Impacts		
EC1	Net sales.	51
EC3	Cost of all goods, materials, and services purchased.	Annual Report
EC5	Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region.	38
EC6	Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends to be disclosed.	Annual Report
EC7	Increase/decrease in retained earnings at end of period.	Annual Report
EC8	Total sum of taxes of all types paid broken down by country.	Annual Report
EC10	Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	49
EC11	Supplier breakdown by organisation and country.	36
Environmental Performance Indicators		
Energy		
EN17	Initiatives to use renewable energy sources and to increase energy efficiency.	30
Social Performance Indicators		
Social Performance Indicators: Labour Practices and Decent Work : Employment		
LA1	Breakdown of workforce, where possible, by region/country, status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers or workers in co-employment relationships), segmented by region/country.	38
LA2	Net employment creation and average turnover segmented by region/country.	38
LA12	Employee benefits beyond those legally mandated.	41
Social Performance Indicators: Labour Practices and Decent Work : Labour/Management Relations		
LA3	Percentage of employees represented by independent trade union organisations or other bona fide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/country.	42-43
Social Performance Indicators: Labour Practices and Decent Work : Health and Safety		
LA5	Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.	41-42
LA15	Description of formal agreements with trade unions or other bona fide employee representatives covering health and safety at work and proportion of the workforce covered by any such agreements.	41
Social Performance Indicators: Labour Practices and Decent Work : Training and Education		
LA16	Description of programmes to support the continued employability of employees and to manage career endings.	39-41
LA17	Specific policies and programmes for skills management or for lifelong learning.	39-41
Social Performance Indicators: Labour Practices and Decent Work : Diversity and Opportunity		
LA10	Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	38-39
LA11	Composition of senior management and corporate governance bodies (including the board of directors), including female/male ratio and other indicators of diversity as culturally appropriate.	38-39
Human Rights : Strategy and Management		
HR1	Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.	2
HR8	Employee training on policies and practices concerning all aspects of human rights relevant to operations.	42
Human Rights : Disciplinary Practices		
HR9	Description of appeal practices, including, but not limited to, human rights issues.	17, 42
HR10	Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	17, 42
Society : Community		
SO4	Awards received relevant to social, ethical, and environmental performance.	33
Society : Bribery and Corruption		
SO2	Description of the policy, procedures/management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.	2, 36
Society : Political Contributions		
SO3	Description of policy, procedures/management systems, and compliance mechanisms for managing political lobbying and contributions.	2
SO5	Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates.	2
Society : Competition and Pricing		
SO7	Description of policy, procedures/management systems, and compliance mechanisms for preventing anti-competitive behaviour.	2, 17, 36-37, 42
Product Responsibility : Products and Services		
PR8	Description of policy, procedures/management systems, and compliance mechanisms related to customer satisfaction, including results of surveys measuring customer satisfaction. Identify geographic areas covered by policy.	19, 22, 34-35
Product Responsibility : Respect for Privacy		
PR3	Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy. Identify geographic areas covered by policy.	24-25