



# GRI Index

GRI Standard	Disclosure	Page No.	Reason for omission/limitations	
<b>GRI 102: GENERAL DISCLOSURES 2016</b>				
<b>Organisational Profile</b>				
GRI 102: General Disclosures 2016	GRI 102-1: Name of the organisation	2		
	GRI 102-2: Activities, brands, products & services	7		
	GRI 102-3: Location of Headquarters	7		
	GRI 102-4: Location of Operations	7, 81		
	GRI 102-5: Ownership and legal form	6		
	GRI 102-6: Markets served	7		
	GRI 102-7: Scale of the organisation	7, 30, 64		
	GRI 102-8: Information on employees and other workers	63		
	GRI 102-11: Precautionary Principle or Approach	9, 14		
	GRI 102-12: External initiatives	2, 80		
	GRI 102-13: Membership of associations	80		
	<b>Strategy</b>			
	GRI 102: General Disclosures 2016	GRI 102-14: Statement from senior decision maker	4	
<b>Ethics &amp; Integrity</b>				
GRI 102: General Disclosures 2016	GRI 102-16: Values, principles, standards and norms of behavior	6, 8, 9		
<b>Governance</b>				
GRI 102: General Disclosures 2016	GRI 102-18: Governance structure	9		
	GRI 102-19: Delegating authority	9		
<b>Stakeholder engagement</b>				
GRI 102: General Disclosures 2016	GRI 102-40: List of stakeholder groups	19		
	GRI 102-41: Collective bargaining agreement	69		
	GRI 102-42: Identifying and selecting stakeholders	18		
	GRI 102-43: Approach to stakeholder assessment	18		
	GRI 102-44: Key topics and concerns raised	19		
<b>Reporting practices</b>				
GRI 102: General Disclosures 2016	GRI 102-45: Entities included in consolidation of financial statements		Details of entities included in consolidation of financial statements can be found in our FY22 <b>Annual Report</b> .	
	GRI 102-46: Defining report content and topic boundaries	2		
	GRI 102-47: List of material topics	23		
	GRI 102-48: Restatements of information	56		
	GRI 102-49: Changes in reporting	2		
	GRI 102-50: Reporting period	2		
	GRI 102-51: Date of most recent report	2		
	GRI 102-52: Reporting cycle	2		
	GRI 102: General Disclosures 2016	GRI 102-53: Contact point for questions regarding the report	2	
		GRI 102-54: Claims of reporting in accordance with GRI standards	2	
GRI 102-55: GRI content Index		83		
	GRI 102-56: External assurance	88		

# GRI Index

GRI Standard	Disclosure	Page No.	Reason for omission/limitations
<b>MATERIAL TOPICS</b>			
<b>Corporate governance</b>			
Risk Management			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	14	
	GRI 103-2: The management approach and its components	14	
	GRI 103-3: Evaluation of the management approach	14	
GRI 102: General Disclosures 2016	GRI 102-15: Key impacts, risks, and opportunities	14	
<b>ESG compliance</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	48	
	GRI 103-2: The management approach and its components	48	
	GRI 103-3: Evaluation of the management approach	48	
GRI 307: Environmental Compliance 2016	GRI 307-1: Non-compliance with environmental laws and regulations	48	
GRI 416: Customer Health and Safety 2016	GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	36	
GRI 417: Marketing and Labelling 2016	GRI 417-2: Incidents of non-compliance concerning product and service information and labelling	36	
	GRI 417-3: Incidents of non-compliance concerning marketing communications	35	
GRI 418: Customer Privacy 2016	GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	41	
<b>Regulatory compliance</b>			
GRI 419: Socioeconomic Compliance 2016	GRI 419-1: Non-compliance with laws and regulations in the social and economic area	13	
<b>Non GRI: Emergency preparedness and response</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	71	
	GRI 103-2: The management approach and its components	71	
	GRI 103-3: Evaluation of the management approach	71	
<b>ESG governance</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	9	
	GRI 103-2: The management approach and its components	9	
	GRI 103-3: Evaluation of the management approach	9	
<b>Business Ethics</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	67	
	GRI 103-2: The management approach and its components	67	
	GRI 103-3: Evaluation of the management approach	67	
<b>INNOVATION AND TECHNOLOGY</b>			
<b>Non GRI: Investments in innovative technology</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	40	
	GRI 103-2: The management approach and its components	40	
	GRI 103-3: Evaluation of the management approach	40	



GRI Standard	Disclosure	Page No.	Reason for omission/limitations
<b>Non GRI: Development of complex molecules</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	38	
	GRI 103-2: The management approach and its components	38	
	GRI 103-3: Evaluation of the management approach	38	
<b>Non GRI: Data integrity and security</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	40	
	GRI 103-2: The management approach and its components	40	
	GRI 103-3: Evaluation of the management approach	40	
<b>Non GRI: Technology and digitisation</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	40	
	GRI 103-2: The management approach and its components	40	
	GRI 103-3: Evaluation of the management approach	40	
<b>PRODUCT STEWARDSHIP</b>			
<b>Non GRI: Product accessibility</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	36	
	GRI 103-2: The management approach and its components	36	
	GRI 103-3: Evaluation of the management approach	36	
<b>Non GRI: Responsible product pricing</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	38	
	GRI 103-2: The management approach and its components	38	
	GRI 103-3: Evaluation of the management approach	38	
<b>Product responsibility</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	32	
	GRI 103-2: The management approach and its components	32	
	GRI 103-3: Evaluation of the management approach	32	
GRI 416: Customer Health and Safety 2016	GRI 416-1: Assessment of the health and safety impacts of product and service categories	32	
	GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	36	
GRI 417: Marketing and Labelling 2016	GRI 417-1: Requirements for product and service information and labelling	36	
	GRI 417-2: Incidents of non-compliance concerning product and service information and labelling	36	
<b>Responsible supply chain management</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	42	
	GRI 103-2: The management approach and its components	42	
	GRI 103-3: Evaluation of the management approach	42	
GRI 102: General Disclosures	GRI 102-9: Supply Chain	42	
	GRI 102-10: Significant changes to the organisation and its supply chain	43	
GRI 204: Procurement Practices 2016	GRI 204-1: Proportion of spending on local suppliers	44	

# GRI Index

GRI Standard	Disclosure	Page No.	Reason for omission/limitations
<b>ENVIRONMENTAL MANAGEMENT</b>			
<b>Waste management</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	56	
	GRI 103-2: The management approach and its components	56	
	GRI 103-3: Evaluation of the management approach	56	
GRI 306: Waste 2020	GRI 306-1: Waste generation and significant waste-related impacts	56	
	GRI 306-2: Management of significant waste-related impacts	56	
	GRI 306-3: Waste generated	56,57	
	GRI 306-4: Waste diverted from disposal	56,57	
	GRI 306-5: Waste directed to disposal	56,57	
<b>Water stewardship</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	58	
	GRI 103-2: The management approach and its components	58	
	GRI 103-3: Evaluation of the management approach	58	
GRI 303: Water and Effluents 2018	GRI 303-1: Interactions with water as a shared resource	58	
	GRI 303-2: Management of water discharge-related impacts	58	
	GRI 303-3: Water withdrawal	58	
	GRI 303-4: Water discharge	59	
	GRI 303-5: Water consumption	59	
<b>Energy management</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	52	
	GRI 103-2: The management approach and its components	52	
	GRI 103-3: Evaluation of the management approach	52	
GRI 302: Energy 2016	GRI 302-1: Energy consumption within the organisation	52	
	GRI 302-3: Energy Intensity	52	
	GRI 302-4: Reduction of energy consumption	54	
<b>Climate Change</b>			
GRI103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	49	
	GRI 103-2: The management approach and its components	49	
	GRI 103-3: Evaluation of the management approach	49	
<b>Energy Efficiency and Carbon emissions</b>			
GRI103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	55	
	GRI 103-2: The management approach and its components	55	
	GRI 103-3: Evaluation of the management approach	55	
GRI 305: Emissions 2016	GRI 305-1: Direct (Scope 1) GHG emissions	55	
	GRI 305-2: Energy indirect (Scope 2) GHG emissions	55	
	GRI 305-3: Other indirect (Scope 3) GHG emissions	55	
	GRI 305-4: GHG Emission Intensity	55	
	GRI 305-6: Emission in Ozone depleting substance	55	
	GRI 305-7: Nitrogen Oxide (NOx), Sulfur oxide (SOX) and other significant air emissions	55	



GRI Standard	Disclosure	Page No.	Reason for omission/limitations
<b>EMPLOYEE WELL-BEING</b>			
<b>Attracting and retaining talent</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	63	
	GRI 103-2: The management approach and its components	63	
	GRI 103-3: Evaluation of the management approach	63	
GRI 401: Employment 2016	GRI 401-1: New employee hires and employee turnover	63	
	GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	63,64,68	
	GRI 401-3: Parental leave	68,69	
GRI 405: Diversity and equal opportunity 2016	GRI 405-1: Diversity of governance bodies and employees	12,63	
	GRI 405-2: Ratio of basic salary and remuneration of women to men	68	
<b>Workforce welfare</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	62	
	GRI 103-2: The management approach and its components	62	
	GRI 103-3: Evaluation of the management approach	62	
GRI 404: Training and Education 2016	GRI 404-1: Average hours of training per year per employee	65	
	GRI 404-2: Programs for upgrading employee skills and transition assistance programs	66	
	GRI 404-3: Percentage of employees receiving regular performance and career development reviews	64	
<b>Occupational health and safety</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	70	
	GRI 103-2: The management approach and its components	70	
	GRI 103-3: Evaluation of the management approach	70	
	GRI 403-1: Occupational health and safety management system	70	
GRI 403: Occupational Health and Safety 2018	GRI 403-2: Hazard identification, risk assessment, and incident investigation	71	
	GRI 403-3: Occupational health services	71	
	GRI 403-4: Worker participation, consultation, and communication on occupational health and safety	73	
	GRI 403-5: Worker training on occupational health and safety	72	
	GRI 403-6: Promotion of worker health	72	
	GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	73	
	GRI 403-8: Workers covered by an occupational health and safety management system	73	
	GRI 403-9: Work-related injuries	73	
	GRI 403-10: Work-related ill health	73	

GRI Standard	Disclosure	Page No.	Reason for omission/limitations
<b>Human Rights</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	69	
	GRI 103-2: The management approach and its components	69	
	GRI 103-3: Evaluation of the management approach	69	
GRI 406: Non-discrimination 2016	GRI 406-1: Incidents of discrimination and corrective actions taken	13	
GRI 407: Freedom of association and collective bargaining 2016	GRI 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	69	
GRI 408: Child labor 2016	GRI 408-1: Operations and suppliers at significant risk for incidents of child labor	69	
GRI 409: Forced or compulsory labor 2016	GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	69	
GRI 412: Human rights assessment 2016	GRI 412-1: Operations that have been subject to human rights reviews or impact assessments	69	
	GRI 412-2: Employee training on human rights policies or procedures	69	
<b>SOCIETAL DEVELOPMENT</b>			
<b>Community development -CSR</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	75	
	GRI 103-2: The management approach and its components	75	
	GRI 103-3: Evaluation of the management approach	75	
GRI 413: Local Communities 2016	GRI 413-1: Operations with local community engagement, impact assessments, and development programs	75	
	GRI 413-2: Operations with significant actual and potential negative impacts on local communities	75	
<b>Non GRI: Health education and prevention</b>			
GRI 103: Management Approach 2016	GRI 103-1: Explanation of the material topic and its boundary	75	
	GRI 103-2: The management approach and its components	75	
	GRI 103-3: Evaluation of the management approach	75	