

GRI content index

This report has been prepared in accordance with the GRI core standards option.

IAR: See the corresponding pages in the FY2022 integrated annual report

AFS: See the corresponding pages in FY2022 annual financial statements

General disclosure

Disclosure number	Disclosure title	Document reference	Page reference
102-1	Name of the organisation	IAR	1
102-2	Activities, brands, products and services	IAR	5 - 8
102-3	Location of headquarters	IAR	Inside back cover
102-4	Location of operations	IAR	7
102-5	Ownership and legal form	IAR	1, 150
102-6	Markets served	IAR	5 - 6
102-7	Scale of the organisation	IAR	6
102-8	Information on employees and other workers	IAR	83-88, 133 - 140
102-9	Supply chain	IAR	52 - 53
102-10	Significant changes to the organisation and its supply chain	IAR	52 - 53
102-11	Precautionary principle or approach	IAR	87 -88
102-12	External initiatives	IAR	82
102-13	Membership of associations	IAR	82
102-14	Statement from senior decision-maker	IAR	25 -26 (chair), 27 (CEO)
102-16	Values, principles, standards and norms of behaviour	IAR	4
102-18	Governance structure	IAR	126
102-40	List of stakeholder groups	IAR	12
102-41	Collective bargaining agreements	IAR	85
102-42	Identifying and selecting stakeholders	IAR	12
102-43	Approach to stakeholder engagement	IAR	13- 15
102-44	Key topics and concerns raised	IAR	13 - 15
102-45	Entities included in the consolidated financial statements	AFS	76 - 77
102-46	Defining report content and topic boundaries	IAR	1
102-47	List of material topics	IAR	10
102-48	Restatements of information	IAR	39

102-49	Changes in reporting	IAR	1
102-50	Reporting period	IAR	1
102-51	Date of most recent report	IAR	1
102-52	Reporting cycle	IAR	1
102-53	Contact point for questions regarding the report	IAR	Inside front cover
102-54	Claims of reporting in accordance with the GRI standards	IAR	1
102-55	GRI content index	-	This online index
102-56	External assurance	IAR	143
103-1	Explanation of the material topic and its boundary	IAR	9
103-2	The management approach and its components	IAR	124 - 132
103-3	Evaluation of the management approach	IAR	124

Topic-specific disclosures

	Disclosure title	Document	Page	Material sustainability issue addressed	External assurance
201-1	Direct economic value generated and distributed	IAR	33	Economic sustainability	
201-2	Financial implications and other risks and opportunities due to climate change	IAR	68, 73	Responsible environmental business practices	
201-3	Defined benefit plan obligations and other retirement plans	AFS	57	People and community	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	IAR	85	People and community	
203-1	Infrastructure investments and services supported	IAR	74	People and community	
203-2	Significant indirect economic impacts	IAR	70-73		
204-1	Proportion of spending on local suppliers	IAR	77	People and community	
205-2	Communication and training about anti-corruption policies and procedures	IAR	131	Governance	
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	IAR	66	Governance	
301-2	Recycled input materials used	IAR	70,71	Responsible environmental business practices	Yes
301-3	Reclaimed products and their packaging materials	IAR	-	Responsible environmental business practices	
302-1	Energy consumption within the organisation	IAR	71, 141	Responsible environmental business practices	Yes
302-3	Energy intensity	IAR	71	Responsible environmental business practices	
302-4	Reduction of energy consumption	IAR	71, 141	Responsible environmental business practices	Yes

	Disclosure title	Document	Page	Material sustainability issue addressed	External assurance
303-1	Water withdrawal by source	IAR	70, 141	Responsible environmental business practices	Yes
303-3	Water recycled and reused	IAR	70, 141	Responsible environmental business practices	
305-1	Direct (scope 1) GHG emissions	IAR	72, 141	Responsible environmental business practices	Yes
305-2	Energy indirect (scope 2) GHG emissions	IAR	72, 141	Responsible environmental business practices	Yes
305-3	Other indirect (scope 3) GHG emissions	IAR	72, 141	Responsible environmental business practices	
305-4	GHG emissions intensity	IAR	72	Responsible environmental business practices	
305-5	Reduction of GHG emissions	IAR	59	Responsible environmental business practices	Yes
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	IAR	141	Responsible environmental business practices	
306-1	Water discharge by quality and destination	IAR	70, 141	Responsible environmental business practices	Yes
306-2	Waste by type and disposal method	IAR	71, 141	Responsible environmental business practices	Yes
306-3	Significant spills	IAR	141	Responsible environmental business practices	
307-1	Non-compliance with environmental laws and regulations	IAR	66(none)141	Responsible environmental business practices	
401-1	New employee hires and employee turnover	IAR	133 - 134	People and community	
401-3	Parental leave	IAR	135	People and community	
402-1	Minimum notice periods regarding operational changes	IAR	105, 115	People and community	
403-1	Workers' representation in formal joint management worker health and safety committees	IAR	88	Health and safety	
403-2	Types of injury and rates of injuries, occupational diseases, lost days, absenteeism and number of work-related fatalities	IAR	87, 140	Health and safety	Yes
403-3	Workers with high incidence or high risk of diseases related to their occupation	IAR	140	Health and safety	Yes
403-9	Work-related injuries	IAR	59, 140	Health and safety	Yes
403-10	Work-related ill health	IAR	134	Health and safety	
404-1	Average hours of training per year per employee	IAR	86, 137	People and community	
404-2	Programmes for upgrading employee skills and transition assistance programs	IAR	138 - 139	People and community	
405-1	Diversity of governance bodies and employees	IAR	84, 86, 123	Governance	Yes
405-2	Ratio of basic salary and remuneration of women to men	IAR	111 (equal)	Governance	
406-1	Incidents of discrimination and corrective actions taken	IAR	-	Governance	
408-1	Operations and suppliers at significant risk for incidents of child labour	IAR	-	People and community	

	Disclosure title	Document	Page	Material sustainability issue addressed	External assurance
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	IAR	-	People and community	
410-1	Security personnel trained in human rights policies or procedures	IAR	-	People and community	
411-1	Incidents of violations involving rights of indigenous peoples	IAR	-	People and community	
413-1	Operations with local community engagement, impact assessments and development programs	IAR	77 - 80	People and community	
415-1	Political contributions	IAR	-	Governance	
416-1	Assessment of the health and safety impacts of product and service categories	IAR	56	Health and safety	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	IAR	88, 140	Health and safety	Yes
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	IAR	-	Governance	
419-1	Non-compliance with laws and regulations in the social and economic area	IAR	66	Governance	



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