

GRI

Linking

# Linking the SDGs and the GRI Standards

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SUSTAINABLE  
DEVELOPMENT  
GOALS

GRI supports  
the Sustainable  
Development  
Goals

 Sweden  
Sverige

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# Foreword

As the global framework for a sustainable and inclusive future for all, the 2030 Agenda for Sustainable Development is in everyone's best interests. However, its achievement is heavily reliant on the business sector and the level of engagement shown by companies the world over – both large and small.

At the core of what we do at GRI, is our mission to deliver the highest level of transparency for organizational impacts on the economy, the environment, and people, all the while helping businesses understand where they can improve and understand where there are potential business opportunities. Following the adoption of the Sustainable Development Goals (SDGs), we have supported businesses in measuring and reporting on their impacts – and hence their contribution towards the goal of sustainable development – through a number of reporting tools. This mapping document is the latest addition that we bring to the table, to help accelerate progress and drive bolder action.

GRI played a key role in shaping the very process of having sustainability reporting reflected in the SDGs. As an organization, GRI is committed to the implementation of SDG 12.6, which requires member states to encourage businesses – especially large and transnational companies – to adopt sustainable practices and integrate sustainability-related information into their reporting cycle. The practice of corporate sustainability reporting can support this target, by helping businesses better understand and manage their impacts, and track progress. This, in turn, also benefits data users – including national governments and investors – as the publicly disclosed information by the private sector eases the decision-making process and, ultimately, contributes to the set goals.

As the provider of the GRI Standards – the most widely used sustainability reporting standards in the world – we are uniquely positioned to address reporting on the SDGs. The GRI Standards are the only set of standards to cover most of the Global Goals.

We are hoping that, by linking the SDGs to the GRI Standards with this mapping document, we will give a helping hand to companies on their reporting journey.

**Peter Paul van de Wijs,**  
*GRI's Chief External Affairs Officer*

# Introduction

In 2015, the United Nations (UN) member states adopted the Sustainable Development Goals (SDGs) and the 2030 Agenda as the blueprint for a sustainable future for all. The SDGs set the global agenda for sustainability as well as the goals to be reached by 2030, calling on all actors of society - including the private sector - to commit to its implementation. Following the adoption of the SDGs, GRI and its network of partners played a pivotal role in supporting reporting practitioners in measuring and reporting on their impact and contributions to the SDGs.

The document *Linking the SDGs and the GRI Standards* contains a list of the existing disclosures in the GRI Standards mapped against the 17 UN Sustainable Development Goals at the target level.

This document also assists reporting practitioners to disclose their impact and contributions to the SDGs through the GRI Standards. Any organization can use the GRI Standards – regardless of size, type, geographic location, or reporting experience – to report information about how it negatively or positively contributes to sustainable development.

This updated version from May 2022 includes the revised GRI Universal Standards 2021 as well as GRI 11: Oil and Gas Sector 2021. This document, therefore, replaces a previous version from 2021. It also contains two main tables that map the GRI Standards to the SDGs:

1. The first table maps the 17 SDGs to the GRI Universal Standards 2021 and related Topic Standards;
2. The second table maps the SDGs to the additional sector disclosures included in the GRI Sector Standards, such as GRI 11: Oil and Gas Sector 2021. The rest of the listed disclosures included in the GRI Sector Standards are already mapped in the first table.


The Annex introduces the G4 Sector Disclosures with GRI's previous sector-specific reporting guidance, developed to be used together with the GRI G4 Guidelines. The G4 Guidelines have been superseded by the GRI Standards. The G4 Sector Disclosures were not updated when transitioning to the GRI Standards. Instead, as part of its Sector Program, GRI is developing the Sector Standards that will provide

more up-to-date, authoritative guidance for sector-specific sustainability reporting. For more information, please visit: [globalreporting.org/standards/sector-program/](https://globalreporting.org/standards/sector-program/).


This document should be used together with the GRI Standards to get a better understanding of the disclosure requirements, related guidance and recommendations, and defined terms.


The SDGs represent an all-encompassing, complex and interconnected agenda. When measuring and disclosing impact on the SDGs, reporting practitioners need to take into account the interlinkages (synergies and trade-offs) of the SDGs and their targets. Sustainability topics, such as human rights and tax, cut across the three dimensions of sustainable development (economy, environment and people) and underpin the 17 Goals. Therefore, companies are encouraged to identify and assess the interlinkages between these cross-cutting themes, the 17 SDGs and 169 targets beyond the links stated in this document.


# GRI Universal Standards and Topic Standards

SDG	Target	Available Disclosures	Disclosure	Sources
<b>1</b> NO POVERTY 	1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day	a. A description of the approach to tax, including: <ul style="list-style-type: none"> <li>i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>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;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.</li> </ul>	207-1	GRI 207: Tax 2019
		a. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the organization;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.           c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	207-2	GRI 207: Tax 2019
		a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	207-3	GRI 207: Tax 2019





SDG	Target	Available Disclosures	Disclosure	Sources
<b>1</b> NO POVERTY 	1.1 <i>continued</i>	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. For each tax jurisdiction reported in Disclosure 207-4-a: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>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.</li> </ul> </li> <li>c. The time period covered by the information reported in Disclosure 207-4.</li> </ul>	207-4	GRI 207: Tax 2019
	1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	<ul style="list-style-type: none"> <li>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</li> <li>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</li> <li>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</li> <li>d. The definition used for 'significant locations of operation'.</li> </ul>	202-1	GRI 202: Market Presence 2016
		<ul style="list-style-type: none"> <li>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</li> <li>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</li> </ul>	203-2	GRI 203: Indirect Economic Impacts 2016


SDG	Target	Available Disclosures	Disclosure	Sources
 <p>1 NO POVERTY</p>	<p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</p>	<p>a. A description of the approach to tax, including:</p> <ul style="list-style-type: none"> <li>i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>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;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.</li> </ul>	207-1	GRI 207: Tax 2019
		<p>a. A description of the tax governance and control framework, including:</p> <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the organization;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> <p>b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.</p> <p>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</p>	207-2	GRI 207: Tax 2019
		<p>a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:</p> <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	207-3	GRI 207: Tax 2019


SDG	Target	Available Disclosures	Disclosure	Sources
<b>1</b> NO POVERTY 	1.3 <i>continued</i>	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. For each tax jurisdiction reported in Disclosure 207-4-a: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>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.</li> </ul> </li> <li>c. The time period covered by the information reported in Disclosure 207-4.</li> </ul>	207-4	GRI 207: Tax 2019
	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	<ul style="list-style-type: none"> <li>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</li> <li>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</li> </ul>	203-2	GRI 203: Indirect Economic Impacts 2016
		<p>Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> <li>i. The location of the operations;</li> <li>ii. The significant actual and potential negative impacts of operations.</li> </ul>	413-2-a	GRI 413: Local Communities 2016





SDG	Target	Available Disclosures	Disclosure	Sources
 <p>2 ZERO HUNGER</p>	<p>2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment</p>	<p>a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	411-1	GRI 411: Rights of Indigenous Peoples 2016
		<p>Operations with significant actual and potential negative impacts on local communities, including:</p> <p>i. The location of the operations;</p> <p>ii. The significant actual and potential negative impacts of operations</p>	413-2-a	GRI 413: Local Communities 2016

SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	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'.	401-2-a	GRI 401: Employment 2016
	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	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.	403-6-b	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.3 <i>continued</i>	<ul style="list-style-type: none"> <li>a. For all employees:               <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> </li> <li>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:               <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> </li> <li>c. The work-related hazards that pose a risk of ill health, including:               <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> </li> <li>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</li> <li>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</li> </ul>	403-10	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	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.	403-10	GRI 403: Occupational Health and Safety 2018
	3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	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.	403-6-b	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents	Report the information for all employees about: <ol style="list-style-type: none"> <li>The number and rate of fatalities as a result of work-related injury;</li> <li>The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>The number and rate of recordable work-related injuries;</li> <li>The main types of work-related injury;</li> <li>The number of hours worked.</li> </ol> Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	403-9-a	GRI 403: Occupational Health and Safety 2018
		Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization: <ol style="list-style-type: none"> <li>The number and rate of fatalities as a result of work-related injury;</li> <li>The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>The number and rate of recordable work-related injuries;</li> <li>The main types of work-related injury;</li> <li>The number of hours worked.</li> </ol> Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	403-9-b	GRI 403: Occupational Health and Safety 2018
		The work-related hazards that pose a risk of high-consequence injury, including: <ol style="list-style-type: none"> <li>how these hazards have been determined;</li> <li>which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ol> Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	403-9-c	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	403-6-a	GRI 403: Occupational Health and Safety 2018
		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.	403-6-b	GRI 403: Occupational Health and Safety 2018
	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	203-2	GRI 203: Indirect Economic Impacts 2016
		An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	403-6-a	GRI 403: Occupational Health and Safety 2018
	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	a. Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. Gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent	305-1	GRI 305: Emissions 2016
		a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. c. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or al	305-2	GRI 305: Emissions 2016





SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.9 <i>continued</i>	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	305-3	GRI 305: Emissions 2016
		Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent	305-6-a	GRI 305: Emissions 2016
		a. Significant air emissions, in kilograms or multiples, for each of the following: i. NO <sub>x</sub> ii. SO <sub>x</sub> iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) 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.	305-7	GRI 305: Emissions 2016
		a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain."	306-1	GRI 306: Waste 2020

SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.9 <i>continued</i>	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>iv. Other (to be specified by the organization)</li> </ul>	306-2-a	GRI 306: Waste 2016
		Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>iv. Other (to be specified by the organization)</li> </ul>	306-2-b	GRI 306: Waste 2016
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020
		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.	306-2-b	GRI 306: Waste 2020
		The processes used to collect and monitor waste-related data.	306-2-c	GRI 306: Waste 2020
		Total number and total volume of recorded significant spills	306-3-a	GRI 306: Waste 2016
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-3-a	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.9 <i>continued</i>	<p>The following additional information for each spill that was reported in the organization's financial statements:</p> <ul style="list-style-type: none"> <li>i. Location of spill;</li> <li>ii. Volume of spill;</li> <li>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization)</li> </ul>	306-3-b	GRI 306: Waste 2016
		Impacts of significant spills	306-3-c	GRI 306: Waste 2016
		<p>Total weight for each of the following:</p> <ul style="list-style-type: none"> <li>i. Hazardous waste transported</li> <li>ii. Hazardous waste imported</li> <li>iii. Hazardous waste exported</li> <li>iv. Hazardous waste treated</li> </ul>	306-4-a	GRI 306: Waste 2016
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-4-a	GRI 306: Waste 2020
		Percentage of hazardous waste shipped internationally	306-4-b	GRI 306: Waste 2016
		<p>Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul>	306-4-b	GRI 306: Waste 2020
		<p>Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul>	306-4-c	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.9 <i>continued</i>	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:	306-4-d	GRI 306: Waste 2020
		<ul style="list-style-type: none"> <li>i. onsite;</li> <li>ii. offsite.</li> </ul>		
		Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	306-5-a	GRI 306: Waste 2020
		Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> <li>i. Incineration (with energy recovery);</li> <li>ii. Incineration (without energy recovery);</li> <li>iii. Landfilling;</li> <li>iv. Other disposal operations.</li> </ul>	306-5-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> <li>i. Incineration (with energy recovery);</li> <li>ii. Incineration (without energy recovery);</li> <li>iii. Landfilling;</li> <li>iv. Other disposal operations.</li> </ul>	306-5-c	GRI 306: Waste 2020
		For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: <ul style="list-style-type: none"> <li>i. onsite;</li> <li>ii. offsite.</li> </ul>	306-5-d	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.9 <i>continued</i>	<p>Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> <p>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	403-9-b	GRI 403: Occupational Health and Safety 2018
		<p>The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> <p>Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p>	403-9-c	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
 <p>3 GOOD HEALTH AND WELL-BEING</p>	3.9 <i>continued</i>	<ul style="list-style-type: none"> <li>a. For all employees:               <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> </li> <li>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:               <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> </li> <li>c. The work-related hazards that pose a risk of ill health, including:               <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> </li> <li>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</li> <li>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</li> </ul>	403-10	GRI 403: Occupational Health and Safety 2018





SDG	Target	Available Disclosures	Disclosure	Sources
<b>4</b> QUALITY EDUCATION 	4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category</li> </ul>	404-1-a	GRI 404: Training and Education 2016
	4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category.</li> </ul>	404-1-a	GRI 404: Training and Education 2016
	4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category.</li> </ul>	404-1-a	GRI 404: Training and Education 2016

SDG	Target	Available Disclosures	Disclosure	Sources
<b>5</b> GENDER EQUALITY 	5.1 End all forms of discrimination against all women and girls everywhere	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.	202-1	GRI 202: Market Presence 2016
		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.	401-1	GRI 401: Employment 2016
		Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	404-1-a	GRI 404: Training and Education 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.	401-3	GRI 401: Employment 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>5</b> GENDER EQUALITY 	5.1 <i>continued</i>	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period	404-3-a	GRI 404: Training and Education 2016
		a. Percentage of individuals within the organization's governance bodies 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	GRI 405: Diversity and Equal Opportunity 2016
		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).		
		Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	405-2-a	GRI 405: Diversity and Equal Opportunity 2016
	5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation	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.	406-1	GRI 406: Non-discrimination 2016
		Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work.	408-1-a	GRI 408: Child Labor 2016
		Operations and suppliers considered to have significant risk for incidents of forced or compulsory 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	409-1-a	GRI 409: Forced Or Compulsory Labor 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>5</b> GENDER EQUALITY 	5.2 <i>continued</i>	Percentage of new suppliers that were screened using social criteria	414-1-a	GRI 414: Supplier Social Assessment 2016
		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 agreed upon as a result of assessment. 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.	414-2	GRI 414: Supplier Social Assessment 2016
	5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	203-1	GRI 203: Indirect Economic Impacts 2016
		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'.	401-2	GRI 401: Employment 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>5</b> GENDER EQUALITY 	5.4 <i>continued</i>	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.	401-3	GRI 401: Employment 2016
	5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	c. describe the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> <li>i. executive and non-executive members;</li> <li>ii. independence;</li> <li>iii. tenure of members on the governance body;</li> <li>iv. number of other significant positions and commitments held by each member, and the nature of the commitments;</li> <li>v. gender;</li> <li>vi. under-represented social groups;</li> <li>vii. competencies relevant to the impacts of the organization;</li> <li>viii. stakeholder representation.</li> </ul>	2-9-c	GRI 2: General Disclosures 2021
		a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> <li>i. views of stakeholders (including shareholders);</li> <li>ii. diversity;</li> <li>iii. independence;</li> <li>iv. competencies relevant to the impacts of the organization.</li> </ul>	2-10	GRI 2: General Disclosures 2021


SDG	Target	Available Disclosures	Disclosure	Sources
<b>5</b> GENDER EQUALITY 	5.5 <i>continued</i>	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> b. Percentage of employees per employee category in each of the following diversity categories: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul>	405-1	GRI 405: Diversity and Equal Opportunity 2016





SDG	Target	Available Disclosures	Disclosure	Sources
<b>6</b> CLEAN WATER AND SANITATION 	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and 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).	303-1-a	GRI 303: Water and Effluents 2018
		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.	303-1-c	GRI 303: Water and Effluents 2018
		A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: <ul style="list-style-type: none"> <li>i. how standards for facilities operating in locations with no local discharge requirements were determined;</li> <li>ii. any internally developed water quality standards or guidelines;</li> <li>iii. any sector-specific standards considered;</li> <li>iv. whether the profile of the receiving waterbody was considered."</li> </ul>	303-2-a	GRI 303: Water and Effluents 2018
		Report a breakdown of total water discharge to all area in megaliters by level of treatment levels were determined	303-4	GRI 303: Water and Effluents 2018 (recommendation 2.4.2)
		a. For the organization's significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> <li>i. the inputs, activities, and outputs that lead or could lead to these impacts;</li> <li>ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.</li> </ul>	306-1	GRI 306: Waste 2020
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020
		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.	306-2-b	GRI 306: Waste 2020
		The processes used to collect and monitor waste-related data.	306-2-c	GRI 306: Waste 2020

SDG	Target	Available Disclosures	Disclosure	Sources
<b>6</b> CLEAN WATER AND SANITATION 	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and 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).	303-1-a	GRI 303: Water and Effluents 2018
		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.	303-1-c	GRI 303: Water and Effluents 2018
		Report 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: <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul>	303-3-c	GRI 303: Water and Effluents 2018
		Report the total water consumption from all areas in megaliters.	303-5-a	GRI 303: Water and Effluents 2018
		Report the total water consumption from all areas with water stress in megaliters.	303-5-b	GRI 303: Water and Effluents 2018
	6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes	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: <ul style="list-style-type: none"> <li>i. Geographic location;</li> <li>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>iv. Type of operation (office, manufacturing or production, or extractive);</li> <li>v. Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li>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);</li> <li>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ul>	304-1-a	GRI 304: Biodiversity 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>6</b> CLEAN WATER AND SANITATION 	6.6 <i>continued</i>	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ol style="list-style-type: none"> <li>Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>Introduction of invasive species, pests, and pathogens;</li> <li>Reduction of species;</li> <li>Habitat conversion;</li> <li>Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ol> b. Significant direct and indirect positive and negative impacts with reference to the following: <ol style="list-style-type: none"> <li>Species affected;</li> <li>Extent of areas impacted;</li> <li>Duration of impacts;</li> <li>Reversibility or irreversibility of the impacts.</li> </ol>	304-2	GRI 304: Biodiversity 2016
		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.	304-3-a	GRI 304: Biodiversity 2016
		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.	304-3-b	GRI 304: Biodiversity 2016
		Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: <ol style="list-style-type: none"> <li>Critically endangered</li> <li>Endangered</li> <li>Vulnerable</li> <li>Near threatened</li> <li>Least concern</li> </ol>	304-4-a	GRI 304: Biodiversity 2016
		Total volume of planned and unplanned water discharges by: <ol style="list-style-type: none"> <li>Destination;</li> <li>Quality of the water, including treatment method;</li> <li>Whether the water was reused by another organization.</li> </ol>	306-1-a	GRI 306: Waste 2016
		Total number and total volume of recorded significant spills.	306-3-a	GRI 306: Waste 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>6</b> CLEAN WATER AND SANITATION 	6.6 <i>continued</i>	The following additional information for each spill that was reported in the organization's financial statements:	306-3-b	GRI 306: Waste 2016
		<ul style="list-style-type: none"> <li>i. Location of spill;</li> <li>ii. Volume of spill;</li> <li>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).</li> </ul>		
		Impacts of significant spills.	306-3-c	GRI 306: Waste 2016
	6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies	Water bodies and related habitats that are significantly affected by water discharges and/ or runoff, including information on:	306-5-a	GRI 306: Waste 2016
		<ul style="list-style-type: none"> <li>i. The size of the water body and related habitat;</li> <li>ii. Whether the water body and related habitat is designated as a nationally or internationally protected area;</li> <li>iii. The biodiversity value, such as total number of protected species.</li> </ul>		
		A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and 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).	303-1-a	GRI 303: Water and Effluents 2018
		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.	303-1-c	GRI 303: Water and Effluents 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>6</b> CLEAN WATER AND SANITATION 	6.b Support and strengthen the participation of local communities in improving water and sanitation management	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and 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).	303-1-a	GRI 303: Water and Effluents 2018
		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.	303-1-c	GRI 303: Water and Effluents 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>7</b> AFFORDABLE AND CLEAN ENERGY 	7.2 By 2030, increase substantially the share of renewable energy in the global energy mix	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. 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: 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.	302-1	GRI 302: Energy 2016
		Energy consumption outside of the organization, in joules or multiples.	302-2	GRI 302: Energy 2016
	7.3 By 2030, double the global rate of improvement in energy efficiency	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. 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: 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.	302-1	GRI 302: Energy 2016
		Energy consumption outside of the organization, in joules or multiples.	302-2-a	GRI 302: Energy 2016





SDG	Target	Available Disclosures	Disclosure	Sources
<b>7</b> AFFORDABLE AND CLEAN ENERGY 	7.3 <i>continued</i>	Energy intensity ratio for the organization.	302-3-a	GRI 302: Energy 2016
		Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	302-4-a	GRI 302: Energy 2016
		Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	302-5-a	GRI 302: Energy 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's 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: <ul style="list-style-type: none"> <li>i. Direct economic value generated: revenues;</li> <li>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ul> b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	201-1	GRI 201: Economic Performance 2016
	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's 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: <ul style="list-style-type: none"> <li>i. Direct economic value generated: revenues;</li> <li>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ul> b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	201-1	GRI 201: Economic Performance 2016
		a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.           b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	203-2	GRI 203: Indirect Economic Impacts 2016
		Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category.</li> </ul>	404-1-a	GRI 404: Training and Education 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.2 <i>continued</i>	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	404-2	GRI 404: Training and Education 2016
	8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	203-2	GRI 203: Indirect Economic Impacts 2016
		Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	204-1-a	GRI 204: Procurement Practices 2016

SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead	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: <ul style="list-style-type: none"> <li>i. Non-renewable materials used;</li> <li>ii. Renewable materials used.</li> </ul>	301-1-a	GRI 301: Materials 2016
		Percentage of recycled input materials used to manufacture the organization's primary products and services.	301-2-a	GRI 301: Materials 2016
		a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	301-3	GRI 301: Materials 2016
		a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. 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: <ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul> d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul> 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.	302-1	GRI 302: Energy 2016
		Energy consumption outside of the organization, in joules or multiples.	302-2-a	GRI 302: Energy 2016
		Energy intensity ratio for the organization.	302-3-a	GRI 302: Energy 2016
		Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	302-4-a	GRI 302: Energy 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.4 <i>continued</i>	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	302-5-a	GRI 302: Energy 2016
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020
	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	a. report the total number of employees, and a breakdown of this total by gender and by region.	2-7-a	GRI 2: General Disclosures 2021
		b. report the total number of: <ul style="list-style-type: none"> <li>i. permanent employees, and a breakdown by gender and by region;</li> <li>ii. temporary employees, and a breakdown by gender and by region;</li> <li>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</li> <li>iv. full-time employees, and a breakdown by gender and by region;</li> <li>v. part-time employees, and a breakdown by gender and by region.</li> </ul>	2-7-b	GRI 2: General Disclosures 2021
		a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: <ul style="list-style-type: none"> <li>i. the most common types of worker and their contractual relationship with the organization;</li> <li>ii. the type of work they perform.</li> </ul>	2-8-a	GRI 2: General Disclosures 2021
		a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.	202-1	GRI 202: Market Presence 2016
		b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.		
		c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.		
		d. The definition used for 'significant locations of operation'.		


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.5 <i>continued</i>	Percentage of senior management at significant locations of operation that are hired from the local community.	202-2-a	GRI 202: Market Presence 2016
		a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	203-2	GRI 203: Indirect Economic Impacts 2016
		b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.		
		a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.	401-1	GRI 401: Employment 2016
		b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		
		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:	401-2-a	GRI 401: Employment 2016
		<ul style="list-style-type: none"> <li>i. Life insurance;</li> <li>ii. Health care;</li> <li>iii. Disability and invalidity coverage;</li> <li>iv. Parental leave;</li> <li>v. Retirement provision;</li> <li>vi. Stock ownership;</li> <li>vii. Others.</li> </ul>		
		a. Total number of employees that were entitled to parental leave, by gender.	401-3	GRI 401: Employment 2016
		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.		
		Average hours of training that the organization's employees have undertaken during the reporting period, by:	404-1-a	GRI 404: Training and Education 2016
		<ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category.</li> </ul>		


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.5 <i>continued</i>	a. Type and scope of programs implemented and assistance provided to upgrade employee skills.	404-2	GRI 404: Training and Education 2016
		b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.		
		Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	404-3-a	GRI 404: Training and Education 2016
		a. Percentage of individuals within the organization's governance bodies 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	GRI 405: Diversity and Equal Opportunity 2016
		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).		
		Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	405-2-b	GRI 405: Diversity and Equal Opportunity 2016
	8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training	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.	401-1	GRI 401: Employment 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	<b>8.7</b> Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	a. Operations and suppliers considered to have significant risk for incidents of: <ul style="list-style-type: none"> <li>i. child labor;</li> <li>ii. young workers exposed to hazardous work.</li> </ul>	408-1	GRI 408: Child Labor 2016
		b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: <ul style="list-style-type: none"> <li>i. type of operation (such as manufacturing plant) and supplier;</li> <li>ii. countries or geographic areas with operations and suppliers considered at risk.</li> </ul>		
		c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.		
		Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: <ul style="list-style-type: none"> <li>i. Type of operation (such as manufacturing plant) and supplier;</li> <li>ii. Countries or geographic areas with operations and suppliers considered at risk.</li> </ul>	409-1	GRI 409: Forced or Compulsory Labor 2016
		Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	409-1-b	GRI 409: Forced or Compulsory Labor 2016
	<b>8.8</b> Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	a. report the percentage of total employees covered by collective bargaining agreements;	2-30	GRI 2: General Disclosures 2021
		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.		
		a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.	402-1	GRI 402: Labor/ Management Relations 2016
		b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.		





SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.8 <i>continued</i>	<p>A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <ul style="list-style-type: none"> <li>i. the system has been implemented because of legal requirements and, if so, a list of the requirements;</li> <li>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.</li> </ul>	403-1-a	GRI 403: Occupational Health and Safety 2018
		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.	403-1-b	GRI 403: Occupational Health and Safety 2018
		<p>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:</p> <ul style="list-style-type: none"> <li>i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;</li> <li>ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</li> </ul>	403-2-a	GRI 403: Occupational Health and Safety 2018
		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.	403-2-b	GRI 403: Occupational Health and Safety 2018
		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.	403-2-c	GRI 403: Occupational Health and Safety 2018
		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 occupational health and safety management system.	403-2-d	GRI 403: Occupational Health and Safety 2018
		A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	403-3-a	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.8 <i>continued</i>	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.	403-4-a	GRI 403: Occupational Health and Safety 2018
		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.	403-4-b	GRI 403: Occupational Health and Safety 2018
		A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations	403-5-a	GRI 403: Occupational Health and Safety 2018
		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.	403-7-a	GRI 403: Occupational Health and Safety 2018
		a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: <ol style="list-style-type: none"> <li>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;</li> <li>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;</li> <li>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.</li> </ol> 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.	403-8	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.8 continued	<ul style="list-style-type: none"> <li>a. For all employees:               <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> </li> <li>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:               <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> </li> <li>c. The work-related hazards that pose a risk of high-consequence injury, including:               <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> </li> <li>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</li> <li>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</li> <li>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</li> <li>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</li> </ul>	403-9	GRI 403: Occupational Health and Safety 2018

SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.8 <i>continued</i>	a. For all employees: <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> c. The work-related hazards that pose a risk of ill health, including: <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	403-10	GRI 403: Occupational Health and Safety 2018
		e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		
		a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: <ul style="list-style-type: none"> <li>i. Incident reviewed by the organization;</li> <li>ii. Remediation plans being implemented;</li> <li>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li>iv. Incident no longer subject to action.</li> </ul>	406-1	GRI 406: Non-discrimination 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: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	407-1	GRI 407: Freedom of Association and Collective Bargaining 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.8 <i>continued</i>	Percentage of new suppliers that were screened using social criteria.	414-1-a	GRI 414: Supplier Social Assessment 2016
		<ul style="list-style-type: none"> <li>a. Number of suppliers assessed for social impacts.</li> <li>b. Number of suppliers identified as having significant actual and potential negative social impacts.</li> <li>c. Significant actual and potential negative social impacts identified in the supply chain.</li> <li>d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.</li> <li>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.</li> </ul>	414-2	GRI 414: Supplier Social Assessment 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's 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: <ol style="list-style-type: none"> <li>Direct economic value generated: revenues;</li> <li>Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ol> b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	201-1	GRI 201: Economic Performance 2016
		a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	203-1	GRI 203: Indirect Economic Impacts 2016
	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's 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: <ol style="list-style-type: none"> <li>Direct economic value generated: revenues;</li> <li>Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ol> b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	201-1	GRI 201: Economic Performance 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	9.4 <i>continued</i>	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	203-1	GRI 203: Indirect Economic Impacts 2016
	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's 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: <ol style="list-style-type: none"> <li>Direct economic value generated: revenues;</li> <li>Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li>Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ol> b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	201-1	GRI 201: Economic Performance 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>10</b> REDUCED INEQUALITIES 	10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard	a. report the total number of employees, and a breakdown of this total by gender and by region.	2-7-a	GRI 2: General Disclosures 2021
		b. report the total number of: <ul style="list-style-type: none"> <li>i. permanent employees, and a breakdown by gender and by region;</li> <li>ii. temporary employees, and a breakdown by gender and by region;</li> <li>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</li> <li>iv. full-time employees, and a breakdown by gender and by region;</li> <li>v. part-time employees, and a breakdown by gender and by region.</li> </ul>	2-7-b	GRI 2: General Disclosures 2021
		a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.	401-1	GRI 401: Employment 2016
		b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		
		Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Employee category.</li> </ul>	404-1-a	GRI 404: Training and Education 2016
		Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	404-3-a	GRI 404: Training and Education 2016
		Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	405-2-a	GRI 405: Diversity and Equal Opportunity 2016
	10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality	a. A description of the approach to tax, including: <ul style="list-style-type: none"> <li>i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>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;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.</li> </ul>	207-1	GRI 207: Tax 2019





SDG	Target	Available Disclosures	Disclosure	Sources
<b>10</b> REDUCED INEQUALITIES 	10.4 <i>continued</i>	a. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the organization;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.           c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	207-2	GRI 207: Tax 2019
		a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	207-3	GRI 207: Tax 2019


SDG	Target	Available Disclosures	Disclosure	Sources
	10.4 <i>continued</i>	<ul style="list-style-type: none"> <li>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.</li> <li>b. For each tax jurisdiction reported in Disclosure 207-4-a: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>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.</li> </ul> </li> <li>c. The time period covered by the information reported in Disclosure 207-4</li> </ul>	207-4	GRI 207: Tax 2019


SDG	Target	Available Disclosures	Disclosure	Sources
<b>11</b> SUSTAINABLE CITIES AND COMMUNITIES 	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons	a. Extent of development of significant infrastructure investments and services supported.	203-1	GRI 203: Indirect Economic Impacts 2016
		b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.		
		c. Whether these investments and services are commercial, in-kind, or pro bono engagements.		
	11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management	a. For the organization's significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> <li>i. the inputs, activities, and outputs that lead or could lead to these impacts;</li> <li>ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.</li> </ul>	306-1	GRI 306: Waste 2020
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020
		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.	306-2-b	GRI 306: Waste 2020
		The processes used to collect and monitor waste-related data.	306-2-c	GRI 306: Waste 2020
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-3-a	GRI 306: Waste 2020
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-4-a	GRI 306: Waste 2020

SDG	Target	Available Disclosures	Disclosure	Sources
<b>11</b> SUSTAINABLE CITIES AND COMMUNITIES 	11.6 <i>continued</i>	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	306-4-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	306-4-c	GRI 306: Waste 2020
		A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	306-4-d	GRI 306: Waste 2020
		Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	306-5-a	GRI 306: Waste 2020
		Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-c	GRI 306: Waste 2020
		For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	306-5-d	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.2 By 2030, achieve the sustainable management and efficient use of natural resources	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:	301-1-a	GRI 301: Materials 2016
		<ul style="list-style-type: none"> <li>i. Non-renewable materials used;</li> <li>ii. Renewable materials used.</li> </ul>		
		Percentage of recycled input materials used to manufacture the organization's primary products and services.	301-2-a	GRI 301: Materials 2016
		Percentage of reclaimed products and their packaging materials for each product category.	301-3-a	GRI 301: Materials 2016
		a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	302-1	GRI 302: Energy 2016
		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:		
		<ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul>		
		d. In joules, watt-hours or multiples, the total:		
		<ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul>		
		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.		
		Energy consumption outside of the organization, in joules or multiples.	302-2-a	GRI 302: Energy 2016
		Energy intensity ratio for the organization.	302-3-a	GRI 302: Energy 2016
		Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	302-4-a	GRI 302: Energy 2016
		Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	302-5-a	GRI 302: Energy 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and 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).	303-1-a	GRI 303: Water and Effluents 2018
		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.	303-1-c	GRI 303: Water and Effluents 2018
		a. Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. Gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent.	305-1	GRI 305: Emissions 2016
		a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. c. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all.	305-2	GRI 305: Emissions 2016
		a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	305-3	GRI 305: Emissions 2016
		Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	305-6-a	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 <i>continued</i>	a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> <li>i. NO<sub>x</sub></li> <li>ii. SO<sub>x</sub></li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	305-7	GRI 305: Emissions 2016
		a. For the organization's significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> <li>i. the inputs, activities, and outputs that lead or could lead to these impacts;</li> <li>ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.</li> </ul>	306-1	GRI 306: Waste 2020
		Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>ix. Other (to be specified by the organization)</li> </ul>	306-2-a	GRI 306: Waste 2016
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 <i>continued</i>	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:	306-2-b	GRI 306: Waste 2016
		<ul style="list-style-type: none"> <li>i. Reuse</li> <li>i. Recycling</li> <li>ii. Composting</li> <li>iii. Recovery, including energy recovery</li> <li>iv. Incineration (mass burn)</li> <li>v. Deep well injection</li> <li>vi. Landfill</li> <li>vii. On-site storage</li> <li>viii. Other (to be specified by the organization)</li> </ul>		
		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.	306-2-b	GRI 306: Waste 2020
		The processes used to collect and monitor waste-related data.	306-2-c	GRI 306: Waste 2020
		Total number and total volume of recorded significant spills.	306-3-a	GRI 306: Waste 2016
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-3-a	GRI 306: Waste 2020
		The following additional information for each spill that was reported in the organization's financial statements:	306-3-b	GRI 306: Waste 2016
		<ul style="list-style-type: none"> <li>i. Location of spill;</li> <li>ii. Volume of spill;</li> <li>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).</li> </ul>		
		Impacts of significant spills.	306-3-c	GRI 306: Waste 2016
		Total weight for each of the following:	306-4-a	GRI 306: Waste 2016
		<ul style="list-style-type: none"> <li>i. Hazardous waste transported</li> <li>ii. Hazardous waste imported</li> <li>iii. Hazardous waste exported</li> <li>iv. Hazardous waste treated</li> </ul>		





SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 <i>continued</i>	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-4-a	GRI 306: Waste 2020
		Percentage of hazardous waste shipped internationally.	306-4-b	GRI 306: Waste 2016
		Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	306-4-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	306-4-c	GRI 306: Waste 2020
		A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	306-4-d	GRI 306: Waste 2020
		Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	306-5-a	GRI 306: Waste 2020
		Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-c	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 <i>continued</i>	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	306-5-d	GRI 306: Waste 2020
	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	Percentage of recycled input materials used to manufacture the organization's primary products and services.	301-2-a	GRI 301: Materials 2016
		Percentage of reclaimed products and their packaging materials for each product category.	301-3-a	GRI 301: Materials 2016
		a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	306-1	GRI 306: Waste 2020
		Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	306-2-a	GRI 306: Waste 2016
		Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	306-2-a	GRI 306: Waste 2020


SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.5 <i>continued</i>	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> <li>i. Reuse</li> <li>ii. Recycling</li> <li>iii. Composting</li> <li>iv. Recovery, including energy recovery</li> <li>v. Incineration (mass burn)</li> <li>vi. Deep well injection</li> <li>vii. Landfill</li> <li>viii. On-site storage</li> <li>ix. Other (to be specified by the organization)</li> </ul>	306-2-b	GRI 306: Waste 2016
		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.	306-2-b	GRI 306: Waste 2020
		The processes used to collect and monitor waste-related data.	306-2-c	GRI 306: Waste 2020
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-3-a	GRI 306: Waste 2020
		Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	306-4-a	GRI 306: Waste 2020
		Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul>	306-4-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> <li>i. Preparation for reuse;</li> <li>ii. Recycling;</li> <li>iii. Other recovery operations.</li> </ul>	306-4-c	GRI 306: Waste 2020

SDG	Target	Available Disclosures	Disclosure	Sources
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.5 <i>continued</i>	A breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	306-4-d	GRI 306: Waste 2020
		Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	306-5-a	GRI 306: Waste 2020
		Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-b	GRI 306: Waste 2020
		Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	306-5-c	GRI 306: Waste 2020
		For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite.	306-5-d	GRI 306: Waste 2020
	12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature	a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: 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; iii. Safe use of the product or service; 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.	417-1	GRI 417: Marketing and Labeling 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>13</b> CLIMATE ACTION 	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol style="list-style-type: none"> <li>A description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li>A description of the impact associated with the risk or opportunity;</li> <li>The financial implications of the risk or opportunity before action is taken;</li> <li>The methods used to manage the risk or opportunity;</li> <li>The costs of actions taken to manage the risk or opportunity.</li> </ol>	201-2-a	GRI 201: Economic Performance 2016
		a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	302-1	GRI 302: Energy 2016
		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: <ol style="list-style-type: none"> <li>electricity consumption</li> <li>heating consumption</li> <li>cooling consumption</li> <li>steam consumption</li> </ol>		
		d. In joules, watt-hours or multiples, the total: <ol style="list-style-type: none"> <li>electricity sold</li> <li>heating sold</li> <li>cooling sold</li> <li>steam sold</li> </ol>		
		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.		
		Energy consumption outside of the organization, in joules or multiples.	302-2-a	GRI 302: Energy 2016
		Energy intensity ratio for the organization.	302-3-a	GRI 302: Energy 2016
		Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	302-4-a	GRI 302: Energy 2016
		Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	302-5-a	GRI 302: Energy 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>13</b> CLIMATE ACTION 	13.1 <i>continued</i>	a. Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. Gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent.	305-1	GRI 305: Emissions 2016
		a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. c. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all.	305-2	GRI 305: Emissions 2016
		a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	305-3	GRI 305: Emissions 2016
		GHG emissions intensity ratio for the organization.	305-4-a	GRI 305: Emissions 2016
		GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO <sub>2</sub> equivalent.	305-5-a	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans	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: <ol style="list-style-type: none"> <li>Geographic location;</li> <li>Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>Type of operation (office, manufacturing or production, or extractive);</li> <li>Size of operational site in km2 (or another unit, if appropriate);</li> <li>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);</li> <li>Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ol>	304-1-a	GRI 304: Biodiversity 2016
		a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ol style="list-style-type: none"> <li>Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>Introduction of invasive species, pests, and pathogens;</li> <li>Reduction of species;</li> <li>Habitat conversion;</li> <li>Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ol> b. Significant direct and indirect positive and negative impacts with reference to the following: <ol style="list-style-type: none"> <li>Species affected;</li> <li>Extent of areas impacted;</li> <li>Duration of impacts;</li> <li>Reversibility or irreversibility of the impacts.</li> </ol>	304-2	GRI 304: Biodiversity 2016
		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.	304-3-a	GRI 304: Biodiversity 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	14.2 <i>continued</i>	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.	304-3-b	GRI 304: Biodiversity 2016
		Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: <ul style="list-style-type: none"> <li>i. Critically endangered</li> <li>ii. Endangered</li> <li>iii. Vulnerable</li> <li>iv. Near threatened</li> <li>v. Least concern</li> </ul>	304-4-a	GRI 304: Biodiversity 2016
	14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels	<ul style="list-style-type: none"> <li>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-1	GRI 305: Emissions 2016





SDG	Target	Available Disclosures	Disclosure	Sources
	14.3 <i>continued</i>	<ul style="list-style-type: none"> <li>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-2	GRI 305: Emissions 2016
		<ul style="list-style-type: none"> <li>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</li> <li>e. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-3	GRI 305: Emissions 2016
		GHG emissions intensity ratio for the organization.	305-4-a	GRI 305: Emissions 2016
		GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO <sub>2</sub> equivalent.	305-5-a	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	14.3 <i>continued</i>	<ul style="list-style-type: none"> <li>a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> <li>i. NO<sub>x</sub></li> <li>ii. SO<sub>x</sub></li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> </li> <li>b. Source of the emission factors used.</li> <li>c. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-7	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements	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: <ol style="list-style-type: none"> <li>Geographic location;</li> <li>Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>Type of operation (office, manufacturing or production, or extractive);</li> <li>Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li>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);</li> <li>Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ol>	304-1-a	GRI 304: Biodiversity 2016
		<ol style="list-style-type: none"> <li>Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:               <ol style="list-style-type: none"> <li>Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>Introduction of invasive species, pests, and pathogens;</li> <li>Reduction of species;</li> <li>Habitat conversion;</li> <li>Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ol> </li> <li>Significant direct and indirect positive and negative impacts with reference to the following:               <ol style="list-style-type: none"> <li>Species affected;</li> <li>Extent of areas impacted;</li> <li>Duration of impacts;</li> <li>Reversibility or irreversibility of the impacts.</li> </ol> </li> </ol>	304-2	GRI 304: Biodiversity 2016

SDG	Target	Available Disclosures	Disclosure	Sources
	15.1 <i>continued</i>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. Status of each area based on its condition at the close of the reporting period.</li> <li>d. Standards, methodologies, and assumptions used.</li> </ul>	304-3	GRI 304: Biodiversity 2016
		Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: <ul style="list-style-type: none"> <li>i. Critically endangered</li> <li>ii. Endangered</li> <li>iii. Vulnerable</li> <li>iv. Near threatened</li> <li>v. Least concern</li> </ul>	304-4-a	GRI 304: Biodiversity 2016
		Total number and total volume of recorded significant spills.	306-3-a	GRI 306: Waste 2016
		Impacts of significant spills.	306-3-b	GRI 306: Waste 2016
		The following additional information for each spill that was reported in the organization's financial statements: <ul style="list-style-type: none"> <li>i. Location of spill;</li> <li>ii. Volume of spill;</li> <li>iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).</li> </ul>	306-3-c	GRI 306: Waste 2016
		Water bodies and related habitats that are significantly affected by water discharges and/ or runoff, including information on: <ul style="list-style-type: none"> <li>i. The size of the water body and related habitat;</li> <li>ii. Whether the water body and related habitat is designated as a nationally or internationally protected area;</li> <li>iii. The biodiversity value, such as total number of protected species.</li> </ul>	306-5-a	GRI 306: Waste 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	a. Gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. Gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. c. Biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; 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.	305-1	GRI 305: Emissions 2016
		a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO <sub>2</sub> equivalent. c. If available, the gases included in the calculation; whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; 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.	305-2	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	15.2 <i>continued</i>	<ul style="list-style-type: none"> <li>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</li> <li>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</li> <li>e. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. the rationale for choosing it;</li> <li>ii. emissions in the base year;</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-3	GRI 305: Emissions 2016
		GHG emissions intensity ratio for the organization	305-4-a	GRI 305: Emissions 2016
		GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO <sub>2</sub> equivalent.	305-5-a	GRI 305: Emissions 2016
		<ul style="list-style-type: none"> <li>a. Significant air emissions, in kilograms or multiples, for each of the following:               <ul style="list-style-type: none"> <li>i. NO<sub>x</sub></li> <li>ii. SO<sub>x</sub></li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> </li> <li>b. Source of the emission factors used.</li> <li>c. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	305-7	GRI 305: Emissions 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species	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: <ul style="list-style-type: none"> <li>i. Geographic location;</li> <li>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>iv. Type of operation (office, manufacturing or production, or extractive);</li> <li>v. Size of operational site in km2 (or another unit, if appropriate);</li> <li>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);</li> <li>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ul>	304-1-a	GRI 304: Biodiversity 2016
		a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ul style="list-style-type: none"> <li>i. Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>iii. Introduction of invasive species, pests, and pathogens;</li> <li>iv. Reduction of species;</li> <li>v. Habitat conversion;</li> <li>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ul> b. Significant direct and indirect positive and negative impacts with reference to the following: <ul style="list-style-type: none"> <li>i. Species affected;</li> <li>ii. Extent of areas impacted;</li> <li>iii. Duration of impacts;</li> <li>iv. Reversibility or irreversibility of the impacts.</li> </ul>	304-2	GRI 304: Biodiversity 2016


SDG	Target	Available Disclosures	Disclosure	Sources
	15.5 <i>continued</i>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. Status of each area based on its condition at the close of the reporting period.</li> <li>d. Standards, methodologies, and assumptions used.</li> </ul>	304-3	GRI 304: Biodiversity 2016
		<p>Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> <li>i. Critically endangered</li> <li>ii. Endangered</li> <li>iii. Vulnerable</li> <li>iv. Near threatened</li> <li>v. Least concern</li> </ul>	304-4-a	GRI 304: Biodiversity 2016





SDG	Target	Available Disclosures	Disclosure	Sources
	16.1 Significantly reduce all forms of violence and related death rates everywhere	<p>Report the information for all employees about:</p> <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> <p>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	403-9-a	GRI 403: Occupational Health and Safety 2018
		<p>Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> <li>i. The number and rate of fatalities as a result of work-related injury;</li> <li>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</li> <li>iii. The number and rate of recordable work-related injuries;</li> <li>iv. The main types of work-related injury;</li> <li>v. The number of hours worked.</li> </ul> <p>Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	403-9-b	GRI 403: Occupational Health and Safety 2018
		<p>The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> <p>Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p>	403-9-c	GRI 403: Occupational Health and Safety 2018


SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.1 <i>continued</i>	a. For all employees: <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: <ul style="list-style-type: none"> <li>i. The number of fatalities as a result of work-related ill health;</li> <li>ii. The number of cases of recordable work-related ill health;</li> <li>iii. The main types of work-related ill health.</li> </ul> c. The work-related hazards that pose a risk of ill health, including: <ul style="list-style-type: none"> <li>i. how these hazards have been determined;</li> <li>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</li> <li>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</li> </ul> d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	403-10	GRI 403: Occupational Health and Safety 2018
		e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.  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.	410-1	GRI 410: Security Practices 2016
		Percentage of new suppliers that were screened using social criteria	414-1-a	GRI 414: Supplier Social Assessment 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.1 <i>continued</i>	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 agreed upon as a result of assessment. 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.	414-2	GRI 414: Supplier Social Assessment 2016
	16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children	a. Operations and suppliers considered to have significant risk for incidents of: <ol style="list-style-type: none"> <li>child labor;</li> <li>young workers exposed to hazardous work.</li> </ol> b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: <ol style="list-style-type: none"> <li>type of operation (such as manufacturing plant) and supplier;</li> <li>countries or geographic areas with operations and suppliers considered at risk.</li> </ol> c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	408-1	GRI 408: Child Labor 2016
	16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all	a. describe its policy commitments for responsible business conduct, including: <ol style="list-style-type: none"> <li>the authoritative intergovernmental instruments that the commitments reference;</li> <li>whether the commitments stipulate conducting due diligence;</li> <li>whether the commitments stipulate applying the precautionary principle;</li> <li>whether the commitments stipulate respecting human rights;</li> </ol> b. describe its specific policy commitment to respect human rights, including: <ol style="list-style-type: none"> <li>the internationally recognized human rights that the commitment covers;</li> <li>the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment.</li> </ol>	2-23-a 2-23-b	GRI 2: General Disclosures 2021

SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.3 <i>continued</i>	Disclosure 2-26 Mechanisms for seeking advice and raising concerns a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	2-26	GRI 2: General Disclosures 2021
		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.	206-1	GRI 206: Anti-competitive Behavior 2016
		Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. Total monetary value of significant fines; ii. Total number of non-monetary sanctions; iii. Cases brought through dispute resolution mechanisms.	307-1-a	GRI 307: Environmental Compliance 2016
		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: 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 sufficient.	416-2	GRI 416: Customer Health and Safety 2016
		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: 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 sufficient.	417-2	GRI 417: Marketing and Labeling 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.3 <i>continued</i>	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: <ul style="list-style-type: none"> <li>i. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>ii. incidents of non-compliance with regulations resulting in a warning;</li> <li>iii. incidents of non-compliance with voluntary codes.</li> </ul> b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	417-3	GRI 417: Marketing and Labeling 2016
		a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ul style="list-style-type: none"> <li>i. complaints received from outside parties and substantiated by the organization;</li> <li>ii. complaints from regulatory bodies.</li> </ul> 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.	418-1	GRI 418: Customer Privacy 2016
		Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: <ul style="list-style-type: none"> <li>i. Total monetary value of significant fines;</li> <li>ii. Total number of non-monetary sanctions;</li> <li>iii. Cases brought through dispute resolution mechanism</li> </ul>	419-1-a	GRI 419: Socioeconomic Compliance 2016
	16.5 Substantially reduce corruption and bribery in all their forms	a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	205-1	GRI 205: Anti-corruption 2016


SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.5 <i>continued</i>	a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	205-2	GRI 205: Anti-corruption 2016
		b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.		
		c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.		
		d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.		
		e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.		
		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.	205-3	GRI 205: Anti-corruption 2016
		Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.	415-1-a	GRI 415: Public Policy 2016
	16.6 Develop effective, accountable and transparent institutions at all levels	a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	2-11	GRI 2: General Disclosures 2021


SDG	Target	Available Disclosures	Disclosure	Sources
	16.6 <i>continued</i>	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: <ol style="list-style-type: none"> <li>cross-board membership;</li> <li>cross-shareholding with suppliers and other stakeholders;</li> <li>existence of controlling shareholders;</li> <li>related parties, their relationships, transactions, and outstanding balances.</li> </ol>	2-15	GRI 2: General Disclosures 2021
	16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	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; 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: <ol style="list-style-type: none"> <li>whether and how the highest governance body engages with stakeholders to support these processes;</li> <li>how the highest governance body considers the outcomes of these processes;</li> </ol> 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.	2-12	GRI 2: General Disclosures 2021
		c. describe the composition of the highest governance body and its committees by: <ol style="list-style-type: none"> <li>executive and non-executive members;</li> <li>independence;</li> <li>tenure of members on the governance body;</li> <li>number of other significant positions and commitments held by each member, and the nature of the commitments;</li> <li>gender;</li> <li>under-represented social groups;</li> <li>competencies relevant to the impacts of the organization;</li> <li>stakeholder representation.</li> </ol>	2-9-c	GRI 2: General Disclosures 2021

SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.7 <i>continued</i>	a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	2-10	GRI 2: General Disclosures 2021
		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.	403-4-a	GRI 403: Occupational Health and Safety 2018
		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.	403-4-b	GRI 403: Occupational Health and Safety 2018
	16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; 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.	418-1	GRI 418: Customer Privacy 2016



SDG	Target	Available Disclosures	Disclosure	Sources
<b>17</b> PARTNERSHIPS FOR THE GOALS 	17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	a. A description of the approach to tax, including: <ul style="list-style-type: none"> <li>i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;</li> <li>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;</li> <li>iii. the approach to regulatory compliance;</li> <li>iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.</li> </ul>	207-1	GRI 207: Tax 2019
		a. A description of the tax governance and control framework, including: <ul style="list-style-type: none"> <li>i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</li> <li>ii. how the approach to tax is embedded within the organization;</li> <li>iii. the approach to tax risks, including how risks are identified, managed, and monitored;</li> <li>iv. how compliance with the tax governance and control framework is evaluated.</li> </ul> b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	207-2	GRI 207: Tax 2019
		a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	207-3	GRI 207: Tax 2019





SDG	Target	Available Disclosures	Disclosure	Sources
<b>17</b> PARTNERSHIPS FOR THE GOALS  	17.1 <i>continued</i>	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	207-4	GRI 207: Tax 2019
	17.3 Mobilize additional financial resources for developing countries from multiple sources	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.	207-1	GRI 207: Tax 2019
		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; iii. the approach to 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 mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	207-2	GRI 207: Tax 2019

SDG	Target	Available Disclosures	Disclosure	Sources
<b>17</b> PARTNERSHIPS FOR THE GOALS  	17.3 <i>continued</i>	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <ul style="list-style-type: none"> <li>i. the approach to engagement with tax authorities;</li> <li>ii. the approach to public policy advocacy on tax;</li> <li>iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.</li> </ul>	207-3	GRI 207: Tax 2019
		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: <ul style="list-style-type: none"> <li>i. Names of the resident entities;</li> <li>ii. Primary activities of the organization;</li> <li>iii. Number of employees, and the basis of calculation of this number;</li> <li>iv. Revenues from third-party sales;</li> <li>v. Revenues from intra-group transactions with other tax jurisdictions;</li> <li>vi. Profit/loss before tax;</li> <li>vii. Tangible assets other than cash and cash equivalents;</li> <li>viii. Corporate income tax paid on a cash basis;</li> <li>ix. Corporate income tax accrued on profit/loss;</li> <li>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.</li> </ul> c. The time period covered by the information reported in Disclosure 207-4	207-4	GRI 207: Tax 2019

# GRI Sector Standards: additional sector disclosures



## SDG Targets

## GRI 11: Oil and Gas Sector 2021

SDG	Target	Available Disclosures	Disclosure	Sources
<b>1</b> NO POVERTY 	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	11.16.2	GRI 11: Oil and Gas Sector 2021
<b>6</b> CLEAN WATER AND SANITATION 	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	<p>The following additional sector disclosures are for organizations with oil sands mining operations.</p> <ul style="list-style-type: none"> <li>List the organization's tailings facilities.</li> <li>For each tailings facility: <ul style="list-style-type: none"> <li>describe the tailings facility;</li> <li>report whether the facility is active, inactive or closed;</li> <li>report the date and main findings of the most recent risk assessment.</li> </ul> </li> <li>Describe actions taken to: <ul style="list-style-type: none"> <li>manage impacts from tailings facilities, including during closure and post-closure;</li> <li>prevent catastrophic failures of tailings facilities."</li> </ul> </li> </ul>	11.8.4	GRI 11: Oil and Gas Sector 2021
<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	List the decommissioned structures left in place and describe the rationale for leaving them in place.	11.7.5	GRI 11: Oil and Gas Sector 2021
<b>11</b> SUSTAINABLE CITIES AND COMMUNITIES 	11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	11.16.2	GRI 11: Oil and Gas Sector 2021




## SDG Targets

## GRI 11: Oil and Gas Sector 2021

SDG	Target	Available Disclosures	Disclosure	Sources
<b>11</b> SUSTAINABLE CITIES AND COMMUNITIES 	11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage	List the locations of operations where indigenous peoples are present or affected by activities of the organization.	11.17.3	GRI 11: Oil and Gas Sector 2021
	11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations	Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage).	11.8.3	GRI 11: Oil and Gas Sector 2021
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity (e.g., exploration, development, production, closure and rehabilitation, refining, processing, transportation, storage).	11.8.3	GRI 11: Oil and Gas Sector 2021
		<p>The following additional sector disclosures are for organizations with oil sands mining operations.</p> <ul style="list-style-type: none"> <li>List the organization's tailings facilities.</li> <li>For each tailings facility: <ul style="list-style-type: none"> <li>describe the tailings facility;</li> <li>report whether the facility is active, inactive or closed;</li> <li>report the date and main findings of the most recent risk assessment.</li> </ul> </li> <li>Describe actions taken to: <ul style="list-style-type: none"> <li>manage impacts from tailings facilities, including during closure and post-closure;</li> <li>prevent catastrophic failures of tailings facilities.</li> </ul> </li> </ul>	11.8.4	GRI 11: Oil and Gas Sector 2021



## SDG Targets

## GRI 11: Oil and Gas Sector 2021

SDG	Target	Available Disclosures	Disclosure	Sources
<b>13</b> CLIMATE ACTION 	13.2 Integrate climate change measures into national policies, strategies and planning	<p>Describe the organization's approach to public policy development and lobbying on climate change, including:</p> <ul style="list-style-type: none"> <li>the organization's stance on significant issues related to climate change that are the focus of its participation in public policy development and lobbying, and any differences between these positions and its stated policies, goals, or other public positions;</li> <li>whether it is a member of, or contributes to, any representative associations or committees that participate in public policy development and lobbying on climate change, including: <ul style="list-style-type: none"> <li>the nature of this contribution;</li> <li>any differences between the organization's stated policies, goals, or other public positions on significant issues related to climate change; and the positions of the representative associations or committees.</li> </ul> </li> </ul>	11.2.4	GRI 11: Oil and Gas Sector 2021
<b>15</b> LIFE ON LAND 	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements	<p>List the operational sites that:</p> <ul style="list-style-type: none"> <li>Have closure and rehabilitation plans in place;</li> <li>have been closed;</li> <li>are in the process of being closed.</li> </ul> <p>Report the total monetary value of financial provisions for closure and rehabilitation made by the organization, including post-closure monitoring and aftercare for operational sites.</p>	11.7.4  11.7.6	GRI 11: Oil and Gas Sector 2021  GRI 11: Oil and Gas Sector 2021
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.1 Significantly reduce all forms of violence and related death rates everywhere	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	11.16.2	GRI 11: Oil and Gas Sector 2021
	16.5 Substantially reduce corruption and bribery in all their forms	<p>Describe the approach to contract transparency, including:</p> <ul style="list-style-type: none"> <li>whether contracts and licenses are made publicly and, if so, where they are published;</li> <li>if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.</li> </ul>	11.20.5	GRI 11: Oil and Gas Sector 2021

## SDG Targets

## GRI 11: Oil and Gas Sector 2021



SDG	Target	Available Disclosures	Disclosure	Sources
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.6 Develop effective, accountable and transparent institutions at all levels	<p>Report the number and type of grievances from local communities identified, including:</p> <ul style="list-style-type: none"> <li>percentage of the grievances that were addressed and resolved;</li> <li>percentage of the grievances that were resolved through remediation.</li> </ul>	11.15.4	GRI 11: Oil and Gas Sector 2021
		<p>Describe the approach to contract transparency, including:</p> <ul style="list-style-type: none"> <li>whether contracts and licenses are made publicly and, if so, where they are published;</li> <li>if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.</li> </ul>	11.20.5	GRI 11: Oil and Gas Sector 2021
		<p>List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers.</p>	11.20.6	GRI 11: Oil and Gas Sector 2021
		<p>For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report:</p> <ul style="list-style-type: none"> <li>volumes and types of oil and gas purchased;</li> <li>full names of the buying entity and the recipient of the payment;</li> <li>payments made for the purchase.</li> </ul>	11.21.8	GRI 11: Oil and Gas Sector 2021
	16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels	<p>Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities, including, in each case:</p> <ul style="list-style-type: none"> <li>whether the process has been mutually accepted by the organization and the affected indigenous peoples;</li> <li>whether an agreement has been reached, and if so, if the agreement is publicly available.</li> </ul>	11.17.4	GRI 11: Oil and Gas Sector 2021
<b>17</b> PARTNERSHIPS FOR THE GOALS 	17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	<p>For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report:</p> <ul style="list-style-type: none"> <li>volumes and types of oil and gas purchased;</li> <li>full names of the buying entity and the recipient of the payment;</li> <li>payments made for the purchase.</li> </ul>	11.21.8	GRI 11: Oil and Gas Sector 2021



## Annex: GRI G4 Sector Disclosures


### Legend for G4 Sector Disclosures


AO: Airport Operators; CRE: Construction and Real Estate; EU: Electric Utilities; EO: Event Organizers; FS: Financial Services; FP: Food Processing; M: Media; MM: Mining and Metals; and OG: Oil and Gas.




SDG	Target	Available Disclosures	Disclosure	Source
 	1.4	Percentage of the portfolio for business lines by specific region, size (e.g. micro/sme/large) and by sector	FS6	G4 Sector Disclosures 2008
	1.4	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosures 2008
	1.4	Access points in low-populated or economically disadvantaged areas by type	FS13	G4 Sector Disclosures 2008
	1.4	Initiatives to improve access to financial services for disadvantaged people	FS14	G4 Sector Disclosures 2008
	1.4	Initiatives to enhance financial literacy by type of beneficiary	Former FS16	G4 Sector Disclosures 2008
	1.4	Total number of operations taking place in or adjacent to indigenous peoples' territories, and number and percentage of operations or sites where there are formal agreements with indigenous peoples' communities	MM5	G4 Sector Disclosures 2010
	1.4	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples	MM6	G4 Sector Disclosures 2010
	1.4	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples, and the outcomes	MM7	G4 Sector Disclosures 2010
	1.4	Number (and percentage) of company operating sites where artisanal and small-scale mining (asm) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosures 2010
	1.4	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place	OG9	G4 Sector Disclosures 2012
	1.4	Number and description of significant disputes with local communities and indigenous peoples	OG10	G4 Sector Disclosures 2012
	1.4	Number of sites that have been decommissioned and sites that are in the process of being decommissioned	OG11	G4 Sector Disclosures 2012
	1.4	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosures 2012
	1.4	Percentage of population unserved in licensed distribution or service areas	EU26	G4 Sector Disclosures 2009


SDG	Target	Available Disclosures	Disclosure	Source
 	1.4	Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	EU27	G4 Sector Disclosures 2009
	1.4	Power outage frequency	EU28	G4 Sector Disclosures 2009
	1.4	Average power outage duration	EU29	G4 Sector Disclosures 2009
	1.4	Average plant availability factor by energy source and by regulatory regime	EU30	G4 Sector Disclosures 2009
	1.4	Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	Former EU23	G4 Sector Disclosures 2010
	1.4	Practices to address language, cultural, low literacy and disability related barriers to access and safely use electricity and customer support services	Former EU24	G4 Sector Disclosures 2010
	1.4	Number of persons physically or economically displaced, either voluntarily or involuntarily, by the airport operator or on its behalf by a governmental or other entity, and compensation provided	AO8	G4 Sector Disclosures 2011
	1.4	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project	CRE7	G4 Sector Disclosure 2011
	1.4	Number of people physically or economically displaced and compensation, broken down by type of project	EU22	G4 Sector Disclosure 2009
	1.4	Stakeholder participation in decision making processes related to energy planning and infrastructure development	former EU19	G4 Sector Disclosure 2010
	1.4	Approach to managing the impacts of displacement	Former EU20	G4 Sector Disclosure 2010
	1.4	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process	MM9	G4 Sector Disclosure 2010
	1.4	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	OG12	G4 Sector Disclosure 2012
	1.5	Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	Former EU21	G4 Sector Disclosure 2010


SDG	Target	Available Disclosures	Disclosure	Source
<b>2</b> ZERO HUNGER 	2.1	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	FP5	G4 Sector Disclosure 2008
	2.1	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	FP12	G4 Sector Disclosure 2010
	2.1	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements	Former FP8	G4 Sector Disclosure 2010
	2.2	Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need	Former FP4	G4 Sector Disclosure 2010
	2.2	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	FP6	G4 Sector Disclosure 2010
	2.2	Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	FP7	G4 Sector Disclosure 2010
	2.3	Total number of operations taking place in or adjacent to indigenous peoples' territories, and number and percentage of operations or sites where there are formal agreements with indigenous peoples' communities	MM5	G4 Sector Disclosure 2010
	2.3	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples	MM6	G4 Sector Disclosure 2010
	2.3	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples, and the outcomes	MM7	G4 Sector Disclosure 2010
	2.3	Number (and percentage) of company operating sites where artisanal and small-scale mining (asm) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010
	2.3	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place	OG9	G4 Sector Disclosure 2012
	2.3	Number and description of significant disputes with local communities and indigenous peoples	OG10	G4 Sector Disclosure 2012

SDG	Target	Available Disclosures	Disclosure	Source
<b>2</b> ZERO HUNGER 	2.3	Number of sites that have been decommissioned and sites that are in the process of being decommissioned	OG11	G4 Sector Disclosure 2010
	2.3	Number of people physically or economically displaced and compensation, broken down by type of project	EU22	G4 Sector Disclosure 2009
	2.3	Number of persons physically or economically displaced, either voluntarily or involuntarily, by the airport operator or on its behalf by a governmental or other entity, and compensation provided	AO8	G4 Sector Disclosure 2011
	2.3	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project	CRE7	G4 Sector Disclosure 2011
	2.3	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	OG12	G4 Sector Disclosure 2010
	2.3	Stakeholder participation in decision making processes related to energy planning and infrastructure development	former EU19	G4 Sector Disclosure 2009
	2.3	Approach to managing the impacts of displacement	Former EU20	G4 Sector Disclosure 2009
	2.3	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process	MM9	G4 Sector Disclosure 2010
	2.3	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2012
	2.4	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	FP2	G4 Sector Disclosure 2010
	2.4	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2012
	2.5	Percentage and total of animals raised and/or processed, by species and breed type	FP9	G4 Sector Disclosure 2010


SDG	Target	Available Disclosures	Disclosure	Source
<b>3</b> GOOD HEALTH AND WELL-BEING 	3.2	Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need	former FP4	G4 Sector Disclosure 2010
	3.5	Actions taken to improve performance in relation to content dissemination issues (accessibility and protection of vulnerable audiences and informed decision making) and results obtained	M4	G4 Sector Disclosure 2012
	3.5	Number and nature of responses (feedback/complaints) related to content dissemination, including protection of vulnerable audiences and informed decision making and accessibility, and processes for addressing these responses	M5	G4 Sector Disclosure 2012
	3.9	Aircraft and pavement de-icing/anti-icing fluid used and treated by m <sup>3</sup> and/or metric tonnes	AO6	G4 Sector Disclosure 2011
	3.9	Ambient air quality levels according to pollutant concentrations in microgram per cubic meter (µg/m <sup>3</sup> ) or parts per million (ppm) by regulatory regime	AO5	G4 Sector Disclosure 2011
	3.9	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	OG7	G4 Sector Disclosure 2012
	3.9	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	3.9	Benzene, lead and sulfur content in fuels	OG8	G4 Sector Disclosure 2012
	3.9	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	3.9	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010
	3.9	Number of process safety events, by business activity	OG13	G4 Sector Disclosure 2012
	3.9	Quality of storm water by applicable regulatory standards	AO4	G4 Sector Disclosure 2011
	3.9	Total amounts of overburden, rock, tailings, and sludges and their associated risks	MM3	G4 Sector Disclosure 2010
	3.9	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012


SDG	Target	Available Disclosures	Disclosure	Source
<div>3</div> <div>GOOD HEALTH AND WELL-BEING</div> 	3.9	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012


SDG	Target	Available Disclosures	Disclosure	Source
<b>4</b> QUALITY EDUCATION 	4.4	Programs and processes to ensure the availability of a skilled workforce	Former EU14	G4 Sector Disclosure 2009
	4.6	Actions taken to empower audiences through media literacy skills development and results obtained	M7	G4 Sector Disclosure 2012
	4.7	Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change, and results achieved	EO11	G4 Sector Disclosure 2012
	4a	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011


SDG	Target	Available Disclosures	Disclosure	Source
<b>6</b> CLEAN WATER AND SANITATION 	6.3	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	OG7	G4 Sector Disclosure 2012
	6.3	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	6.3	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	6.3	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010
	6.3	Number of process safety events, by business activity	OG13	G4 Sector Disclosure 2012
	6.3	Quality of storm water by applicable regulatory standards	AO4	G4 Sector Disclosure 2011
	6.3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	MM3	G4 Sector Disclosure 2010
	6.3	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	6.4	Building water intensity	CRE2	G4 Sector Disclosure 2011
	6.4	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	6.4	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	6.6	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	6.6	Biodiversity of offset habitats compared to the biodiversity of the affected areas	EU13	G4 Sector Disclosure 2009
	6.6	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	6.6	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010





SDG	Target	Available Disclosures	Disclosure	Source
<b>6</b> CLEAN WATER AND SANITATION 	6.6	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	OG4	G4 Sector Disclosure 2012
	6.6	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	MM2	G4 Sector Disclosure 2010
	6.6	Total amounts of overburden, rock, tailings, and sludges and their associated risks	MM3	G4 Sector Disclosure 2010


SDG	Target	Available Disclosures	Disclosure	Source
<b>7</b> AFFORDABLE AND CLEAN ENERGY 	7.1	Average plant availability factor by energy source and by regulatory regime	EU30	G4 Sector Disclosure 2009
	7.1	Average power outage duration	EU29	G4 Sector Disclosure 2009
	7.1	Management approach to ensure short and long-term electricity availability and reliability	Former EU6	G4 Sector Disclosure 2009
	7.1	Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	EU27	G4 Sector Disclosure 2009
	7.1	Percentage of population unserved in licensed distribution or service areas	EU26	G4 Sector Disclosure 2009
	7.1	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	EU10	G4 Sector Disclosure 2009
	7.1	Power outage frequency	EU28	G4 Sector Disclosure 2009
	7.1	Practices to address language, cultural, low literacy and disability related barriers to access and safely use electricity and customer support services	Former EU24	G4 Sector Disclosure 2009
	7.1	Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	Former EU23	G4 Sector Disclosure 2009
	7.2	Installed capacity, broken down by primary energy source and by regulatory regime	EU1	G4 Sector Disclosure 2009
	7.2	Net energy output broken down by primary energy source and by regulatory regime	EU2	G4 Sector Disclosure 2009
	7.2	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009
	7.2	Total amount invested in renewable energy	OG2	G4 Sector Disclosure 2012
	7.2	Total amount of renewable energy generated by source	OG3	G4 Sector Disclosure 2012
	7.2	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2012
	7.3	Average generation efficiency of thermal plants by energy source and by regulatory regime	EU11	G4 Sector Disclosure 2009
	7.3	Building energy intensity	CRE1	G4 Sector Disclosure 2011


SDG	Target	Available Disclosures	Disclosure	Source
<b>7</b> AFFORDABLE AND CLEAN ENERGY 	7.3	Demand-side management programs including residential, commercial, institutional and industrial programs	Former EU7	G4 Sector Disclosure 2009
	7.3	Programs and progress relating to materials stewardship	Former MM1	G4 Sector Disclosure 2010
	7.3	Transmission and distribution losses as a percentage of total energy	EU12	G4 Sector Disclosure 2009
	7.3	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	7.3	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012
	7a	Programs and progress relating to materials stewardship	Former MM11	G4 Sector Disclosure 2010
	7a	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009
	7a	Total amount invested in renewable energy	OG2	G4 Sector Disclosure 2012
	7b	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009

SDG	Target	Available Disclosures	Disclosure	Source
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.1	Total amount of cargo tonnage	AO3	G4 Sector Disclosure 2011
	8.1	Total annual number of aircraft movements by day and night, broken down by commercial passenger, commercial cargo, general aviation, and state aviation flights	AO2	G4 Sector Disclosure 2011
	8.1	Total number of passengers annually, broken down by passengers on international and domestic flights, and broken down by origin-and-destination and transfer passengers, including transit passengers	AO1	G4 Sector Disclosure 2011
	8.2	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012
	8.3	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosure 2008
	8.3	Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector	FS6	G4 Sector Disclosure 2008
	8.4	Average generation efficiency of thermal plants by energy source and by regulatory regime	EU11	G4 Sector Disclosure 2009
	8.4	Building energy intensity	CRE1	G4 Sector Disclosure 2011
	8.4	Building water intensity	CRE2	G4 Sector Disclosure 2011
	8.4	Demand-side management programs including residential, commercial, institutional and industrial programs	Former EU7	G4 Sector Disclosure 2009
	8.4	Programs and progress relating to materials stewardship	Former EU11	G4 Sector Disclosure 2009
	8.4	Transmission and distribution losses as a percentage of total energy	EU12	G4 Sector Disclosure 2009
	8.4	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	8.4	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	8.4	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012


SDG	Target	Available Disclosures	Disclosure	Source
<b>8</b> DECENT WORK AND ECONOMIC GROWTH 	8.5	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	EU15	G4 Sector Disclosure 2009
	8.5	Programs and processes to ensure the availability of a skilled workforce	Former EU14	G4 Sector Disclosure 2009
	8.8	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	EU17	G4 Sector Disclosure 2009
	8.8	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010
	8.8	Number of process safety events, by business activity	OG13	G4 Sector Disclosure 2012
	8.8	Number of strikes and lock-outs exceeding one week's duration, by country	MM4	G4 Sector Disclosure 2010
	8.8	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	EU18	G4 Sector Disclosure 2009
	8.8	Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system	CRE6	G4 Sector Disclosure 2011
	8.8	Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country	FP3	G4 Sector Disclosure 2010
	8.8	Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors	Former EU16	G4 Sector Disclosure 2009
	8.10	Access points in low-populated or economically disadvantaged areas by type	FS13	G4 Sector Disclosure 2008
	8.10	Initiatives to enhance financial literacy by type of beneficiary	Former FS16	G4 Sector Disclosure 2008
	8.10	Initiatives to improve access to financial services for disadvantaged people	FS14	G4 Sector Disclosure 2008
	8.10	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosure 2008
	8.10	Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector	FS6	G4 Sector Disclosure 2008


SDG	Target	Available Disclosures	Disclosure	Source
<b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE 	9.1	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012
	9.1	Stakeholder participation in decision making processes related to energy planning and infrastructure development	Former EU19	G4 Sector Disclosure 2009
	9.3	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosure 2008
	9.3	Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector	FS6	G4 Sector Disclosure 2008
	9.4	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009
	9.4	Total amount invested in renewable energy	OG2	G4 Sector Disclosure 2012
	9.5	Number, type and impact of physical and technological legacies	EU13	G4 Sector Disclosure 2009
	9.5	Programs and progress relating to materials stewardship	MM11	G4 Sector Disclosure 2010
	9.5	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009
	9.5	Total amount invested in renewable energy	OG2	G4 Sector Disclosure 2012
	9a	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012
	9a	Stakeholder participation in decision making processes related to energy planning and infrastructure development	Former EU19	G4 Sector Disclosure 2009


SDG	Target	Available Disclosures	Disclosure	Source
<b>10</b> REDUCED INEQUALITIES 	10.2	Access points in low-populated or economically disadvantaged areas by type	FS13	G4 Sector Disclosure 2008
	10.2	Actions taken to improve performance in relation to content dissemination issues (accessibility and protection of vulnerable audiences and informed decision making) and results obtained	M4	G4 Sector Disclosure 2012
	10.2	Initiatives to enhance financial literacy by type of beneficiary	Former FS16	G4 Sector Disclosure 2008
	10.2	Initiatives to improve access to financial services for disadvantaged people	FS14	G4 Sector Disclosure 2008
	10.2	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosure 2008
	10.2	Number and nature of responses (feedback/complaints) related to content dissemination, including protection of vulnerable audiences and informed decision making and accessibility, and processes for addressing these responses	M5	G4 Sector Disclosure 2012
	10.2	Significant environmental and socio-economic impacts of transporting attendees to and from the event, and initiatives taken to address the impacts	EO3	G4 Sector Disclosure 2012
	10.2	Type and impacts of initiatives to create a socially inclusive event	EO5	G4 Sector Disclosure 2012
	10.2	Type and impacts of initiatives to create an accessible environment	EO6	G4 Sector Disclosure 2010
	10.2	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	10.5	Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures	Former FS9	G4 Sector Disclosure 2008
	10.5	Interaction with clients/investees/business partners regarding environmental and social risks and opportunities	Former FS5	G4 Sector Disclosure 2008
	10.5	Percentage and number of companies held in the institution's portfolio with which the reporting organisation has interacted on environmental or social issues	FS10	G4 Sector Disclosure 2008
	10.5	Percentage of assets subject to positive and negative environmental or social screening	FS11	G4 Sector Disclosure 2008
	10.5	Policies for the fair design and sale of financial products and services	Former FS15	G4 Sector Disclosure 2008
	10.5	Policies with specific environmental and social components applied to business lines	Former FS1	G4 Sector Disclosure 2008


SDG	Target	Available Disclosures	Disclosure	Source
<b>10</b> REDUCED INEQUALITIES 	10.5	Procedures for assessing and screening environmental and social risks in business lines	Former FS2	G4 Sector Disclosure 2008
	10.5	Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines	Former FS4	G4 Sector Disclosure 2008
	10.5	Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions	Former FS3	G4 Sector Disclosure 2008





SDG	Target	Available Disclosures	Disclosure	Source
<b>11</b> SUSTAINABLE CITIES AND COMMUNITIES 	11.1	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	FS7	G4 Sector Disclosure 2008
	11.2	Modes of transport taken by attendees as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options	EO2	G4 Sector Disclosure 2012
	11.2	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012
	11.2	Significant environmental and socio-economic impacts of transporting attendees to and from the event, and initiatives taken to address the impacts	EO3	G4 Sector Disclosure 2012
	11.3	Number and percentage change of people residing in areas affected by noise	AO7	G4 Sector Disclosure 2011
	11.3	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	11.4	Actions taken to improve adherence to content creation values, and results obtained	M3	G4 Sector Disclosure 2012
	11.4	Approach to managing the impacts of displacement	Former EU20	G4 Sector Disclosure 2009
	11.4	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	OG12	G4 Sector Disclosure 2012
	11.5	Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	Former EU21	G4 Sector Disclosure 2009
	11.5	Number of process safety events, by business activity	OG13	G4 Sector Disclosure 2012
	11.7	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012


SDG	Target	Available Disclosures	Disclosure	Source
<b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION 	12.2	Average generation efficiency of thermal plants by energy source and by regulatory regime	EU11	G4 Sector Disclosure 2009
	12.2	Building energy intensity	CRE1	G4 Sector Disclosure 2011
	12.2	Building water intensity	CRE2	G4 Sector Disclosure 2011
	12.2	Demand-side management programs including residential, commercial, institutional and industrial programs	Former EU7	G4 Sector Disclosure 2009
	12.2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	FP2	G4 Sector Disclosure 2010
	12.2	Programs and progress relating to materials stewardship	Former MM11	G4 Sector Disclosure 2010
	12.2	Transmission and distribution losses as a percentage of total energy	EU12	G4 Sector Disclosure 2009
	12.2	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	12.2	Type and sustainability performance of sourcing initiatives	EO9	G4 Sector Disclosure 2012
	12.2	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	12.2	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012
	12.4	Aircraft and pavement de-icing/anti-icing fluid used and treated by m <sup>3</sup> and/or metric tonnes	AO6	G4 Sector Disclosure 2011
	12.4	Ambient air quality levels according to pollutant concentrations in microgram per cubic meter (µg/m <sup>3</sup> ) or parts per million (ppm) by regulatory regime	AO5	G4 Sector Disclosure 2011
	12.4	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	OG7	G4 Sector Disclosure 2012
	12.4	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010


SDG	Target	Available Disclosures	Disclosure	Source
	12.4	Benzene, lead and sulfur content in fuels	OG8	G4 Sector Disclosure 2012
	12.4	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	12.4	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	MM8	G4 Sector Disclosure 2010
	12.4	Provisions for decommissioning of nuclear power sites	Former EU9	G4 Sector Disclosure 2009
	12.4	Quality of storm water by applicable regulatory standards	AO4	G4 Sector Disclosure 2011
	12.4	Total amounts of overburden, rock, tailings, and sludges and their associated risks	MM3	G4 Sector Disclosure 2010
	12.4	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	12.4	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012
	12.5	Aircraft and pavement de-icing/anti-icing fluid used and treated by m <sup>3</sup> and/or metric tonnes	AO6	G4 Sector Disclosure 2011
	12.5	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	OG7	G4 Sector Disclosure 2012
	12.5	Programs and progress relating to materials stewardship	Former MM11	G4 Sector Disclosure 2010
	12.5	Total amounts of overburden, rock, tailings, and sludges and their associated risks	MM3	G4 Sector Disclosure 2010
	12.5	Type and sustainability performance of sourcing initiatives	EO9	G4 Sector Disclosure 2012
	12.5	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012

SDG	Target	Available Disclosures	Disclosure	Source
<b>13</b> CLIMATE ACTION 	13.1	Allocation of CO <sub>2</sub> e emissions allowances or equivalent, broken down by carbon trading framework	EU5	G4 Sector Disclosure 2009
	13.1	Average generation efficiency of thermal plants by energy source and by regulatory regime	EU11	G4 Sector Disclosure 2009
	13.1	Building energy intensity	CRE1	G4 Sector Disclosure 2011
	13.1	Demand-side management programs including residential, commercial, institutional and industrial programs	Former EU7	G4 Sector Disclosure 2009
	13.1	Greenhouse gas emissions intensity from buildings	CRE3	G4 Sector Disclosure 2011
	13.1	Greenhouse gas emissions intensity from new construction and redevelopment activity	CRE4	G4 Sector Disclosure 2011
	13.1	Programs and progress relating to materials stewardship	MM11	G4 Sector Disclosure 2010
	13.1	Transmission and distribution losses as a percentage of total energy	EU12	G4 Sector Disclosure 2009
	13.1	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	CRE8	G4 Sector Disclosure 2011
	13.1	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012


SDG	Target	Available Disclosures	Disclosure	Source
	14.1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	14.1	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	14.1	Volume and disposal of formation or produced water	OG5	G4 Sector Disclosure 2012
	14.2	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	14.2	Biodiversity of offset habitats compared to the biodiversity of the affected areas	EU13	G4 Sector Disclosure 2009
	14.2	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	14.2	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	OG4	G4 Sector Disclosure 2012
	14.2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	MM2	G4 Sector Disclosure 2010
	14.3	Allocation of CO <sub>2</sub> e emissions allowances or equivalent, broken down by carbon trading framework	EU5	G4 Sector Disclosure 2009
	14.3	Average generation efficiency of thermal plants by energy source and by regulatory regime	EU11	G4 Sector Disclosure 2009
	14.3	Greenhouse gas emissions intensity from buildings	CRE3	G4 Sector Disclosure 2011
	14.3	Greenhouse gas emissions intensity from new construction and redevelopment activity	CRE4	G4 Sector Disclosure 2011
	14.3	Net energy output broken down by primary energy source and by regulatory regime	EU2	G4 Sector Disclosure 2009
	14.3	Transmission and distribution losses as a percentage of total energy	EU12	G4 Sector Disclosure 2009
	14.3	Volume of flared and vented hydrocarbon	OG6	G4 Sector Disclosure 2012
	14.4	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	FP2	G4 Sector Disclosure 2010
	14.4	Type and sustainability performance of sourcing initiatives	EO9	G4 Sector Disclosure 2012

SDG	Target	Available Disclosures	Disclosure	Source
	15.1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	15.1	Biodiversity of offset habitats compared to the biodiversity of the affected areas	EU13	G4 Sector Disclosure 2009
	15.1	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	15.1	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	OG4	G4 Sector Disclosure 2012
	15.1	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	MM2	G4 Sector Disclosure 2010
	15.2	Allocation of CO <sub>2</sub> e emissions allowances or equivalent, broken down by carbon trading framework	EU5	G4 Sector Disclosure 2009
	15.2	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	15.2	Greenhouse gas emissions intensity from buildings	CRE3	G4 Sector Disclosure 2011
	15.2	Greenhouse gas emissions intensity from new construction and redevelopment activity	CRE4	G4 Sector Disclosure 2011
	15.2	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	15.2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	FP2	G4 Sector Disclosure 2010
	15.2	Type and sustainability performance of sourcing initiatives	EO9	G4 Sector Disclosure 2012
	15.2	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2010
	15.3	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	15.3	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011

SDG	Target	Available Disclosures	Disclosure	Source
	15.4	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	15.4	Biodiversity of offset habitats compared to the biodiversity of the affected areas	EU13	G4 Sector Disclosure 2009
	15.4	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	15.4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	OG4	G4 Sector Disclosure 2012
	15.4	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	MM2	G4 Sector Disclosure 2010
	15.4	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2012
	15.5	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	MM1	G4 Sector Disclosure 2010
	15.5	Biodiversity of offset habitats compared to the biodiversity of the affected areas	EU13	G4 Sector Disclosure 2009
	15.5	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations	CRE5	G4 Sector Disclosure 2011
	15.5	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	OG4	G4 Sector Disclosure 2012
	15.5	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	FP2	G4 Sector Disclosure 2010
	15.5	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	MM2	G4 Sector Disclosure 2010
	15.5	Type and sustainability performance of sourcing initiatives	EO9	G4 Sector Disclosure 2012
	15.5	Volume of biofuels produced and purchased meeting sustainability criteria	OG14	G4 Sector Disclosure 2012
	15.6	Percentage and total of animals raised and/or processed, by species and breed type	FP9	G4 Sector Disclosure 2010

SDG	Target	Available Disclosures	Disclosure	Source
<b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS 	16.1	Actions taken to improve performance in relation to content dissemination issues (accessibility and protection of vulnerable audiences and informed decision making) and results obtained	M4	G4 Sector Disclosure 2012
	16.1	Number and nature of responses (feedback/complaints) related to content dissemination, including protection of vulnerable audiences and informed decision making and accessibility, and processes for addressing these responses	M5	G4 Sector Disclosure 2012
	16.7	Stakeholder participation in decision making processes related to energy planning and infrastructure development	Former EU19	G4 Sector Disclosure 2009
	16.10	Expressions of dissent by type, issue, scale and response	EO4	G4 Sector Disclosure 2012
	16.10	Methods to interact with audiences and results	M6	G4 Sector Disclosure 2010
	16.10	Nature and extent of knowledge transfer of best practice, and lessons learned	EO12	G4 Sector Disclosure 2012



SDG	Target	Available Disclosures	Disclosure	Source
<b>17</b> PARTNERSHIPS FOR THE GOALS  	17.7	Number, type and impact of physical and technological legacies	EO13	G4 Sector Disclosure 2012
	17.7	Programs and progress relating to materials stewardship	Former MM11	G4 Sector Disclosure 2010
	17.7	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Former EU8	G4 Sector Disclosure 2009
	17.7	Total amount invested in renewable energy	OG2	G4 Sector Disclosure 2012



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#### Contact

**GRI**  
Barbara Strozzilaan 336  
1083 HN Amsterdam  
The Netherlands

Telephone: +31(0) 20 531 00 00  
Email: [info@globalreporting.org](mailto:info@globalreporting.org)

