



From October 1st 2022 to November
30th 2022

yogatrst01

TRST01

Table of Contents

1. Metrics and Disclosures	3
<hr/>	
Universal Standards	3
Topic-specific Standards	20
<hr/>	

Metrics and Disclosures

Universal Standards

102 Organizational profile

102-1 Name of the Organization

102-1-a Name of the organization

TRST01

102-2 Activities, brands, products, and services

102-2-a A description of the organization's activities

102-2-b Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets

102-3 Location of Headquarters

102-3-a Location of the organization's headquarters

102-4 Location of operations

102-4-a Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.

Names of countries

102-5 Ownership and legal form

102-5-a Nature of ownership and legal form

102-6 Markets served

102-6-a Markets served, including:

- i. geographic locations where products and services are offered;
- ii. sectors served;
- iii. types of customers and beneficiaries.

102-7 Scale of the organization

102-7-a Scale of the organization, including:

- i. Total number of employees
- ii. Total number of operations
- v. Quantity of products or services provided

102-8 Information on employees and other workers

102-8-a Total number of employees by employment contract (permanent and temporary), by gender.

Female

102-8-b Total number of employees by employment contract (permanent and temporary), by region.

102-8-c Total number of employees by employment type (full-time and part-time), by gender.

Male

Female

102-8-d Description of the nature and scale of work performed by workers who are not employees

102-8-e Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).

102-8-f An explanation of how the data have been compiled, including any assumptions made

102-9 Supply chain

102-9-a A description of the organization's supply chain, including its main elements as they relate to the organization's activities,

primary brands, products, and services.

102-10 Significant changes to the organization and its supply chain

102-10-a Significant changes to the organization's size, structure, ownership, or supply chain, including:

- i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;
- ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);
- iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.

102-11 Precautionary Principle or approach

102-11-a Whether and how the organization applies the Precautionary Principle or approach.

102-12 External initiatives

102-12-a A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.

102-13 Membership of associations

102-13-a A list of the main memberships of industry or other associations, and national or international advocacy organizations.

102 Strategy

102-14 Statement from senior decision-maker

102-14-a A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.

102-15 Key impacts, risks, and opportunities

102-15-a A description of key impacts, risks, and opportunities.

102 Ethics and Integrity

102-16 Values, principles, standards, and norms of behavior

102-16-a A description of the organization's values, principles, standards, and norms of behavior.

102-17 Mechanisms for advice and concerns about ethics

102-17-a A description of internal and external mechanisms for:

- i. Seeking advice about ethical and lawful behavior, and

organizational integrity;

ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity.

102 Governance

102-18 Governance structure

102-18-a Governance structure of the organization, including committees of the highest governance body.

102-18-b Committees responsible for decision-making on economic, environmental, and social topics.

102-19 Delegating authority

102-19-a Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.

102-20 Executive-level responsibility for economic, environmental, and social topics

102-20-a Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics

102-20-b Whether post holders report directly to the highest

governance body.

102-21 Consulting stakeholders on economic, environmental, and social topics

102-21-a Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.

102-21-b If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.

102-22 Composition of the highest governance body and its committees

102-22-a Composition of the highest governance body and its committees by:

- i. Executive or non-executive
- ii. Independence
- iii. Tenure on the governance body
- iv. Number of each individual's other significant positions and commitments, and the nature of the commitments
- v. Gender
- vi. membership of under-represented social groups

- vii. competencies relating to economic, environmental, and social topics
 - viii. stakeholder representation
-

102-23 Chair of the highest governance body

102-23-a Whether the chair of the highest governance body is also an executive officer in the organization.

102-23-b If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.

102-24 Nominating and selecting the highest governance body

102-24-a Nomination and selection processes for the highest governance body and its committees.

102-24-b Criteria used for nominating and selecting highest governance body members, including whether and how:

- i. Stakeholders (including shareholders) are involved
 - ii. Diversity is considered
 - iii. Independence is considered
 - iv. Expertise and experience relating to economic, environmental, and social topics are considered
-

102-25 Conflicts of interest

102-25-a Processes for the highest governance body to ensure conflicts of interest are avoided and managed.

102-25-b Whether conflicts of interest are disclosed to stakeholders.

102-26 Role of highest governance body in setting purpose, values, and strategy

102-26-a Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.

102-27 Collective knowledge of highest governance body

102-27-a Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.

102-28 Evaluating the highest governance body's performance

102-28-a Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.

102-28-b Whether such evaluation is independent or not, and its frequency.

102-28-c Whether such evaluation is a self-assessment.

102-28-d Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.

102-29 Identifying and managing economic, environmental, and social impacts

102-29-a Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.

102-29-b Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.

102-30 Effectiveness of risk management processes

102-30-a Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.

102-31 Review of economic, environmental, and social topics

102-31-a Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.

102-32 Highest governance body's role in sustainability reporting

102-32-a The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.

102-33 Communicating critical concerns

102-33-a Process for communicating critical concerns to the highest governance body.

102-34 Nature and total number of critical concerns

102-34-a Total number and nature of critical concerns that were communicated to the highest governance body.

Nature of critical concerns

Total number of critical concerns

102-34-b Mechanism(s) used to address and resolve critical concerns.

102-35 Remuneration policies

102-35-a Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

- i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;
- ii. Sign-on bonuses or recruitment incentive payments;
- iii. Termination payments;
- iv. Clawbacks;
- v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees

102-35-b How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

102-36 Process for determining remuneration

102-36-a Process for determining remuneration.

102-36-b Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.

102-36-c Any other relationships that the remuneration consultants have with the organization.

102-37 Stakeholders' involvement in remuneration

102-37-a How stakeholders' views are sought and taken into account regarding remuneration.

102-37-b If applicable, the results of votes on remuneration policies and proposals.

102-38 Annual total compensation ratio

102-38-a Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

102-39 Percentage increase in annual total compensation ratio

102-39-a Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.

102 Stakeholder Engagement

102-40 List of stakeholder groups

102-40-a A list of stakeholder groups engaged by the organization.

102-41 Collective bargaining agreements

102-41-a Percentage of total employees covered by collective bargaining agreements.

102-42 Identifying and selecting stakeholders

102-42-a The basis for identifying and selecting stakeholders with whom to engage.

102-43 Approach to stakeholder engagement

102-43-a The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.

102-44 Key topics and concerns raised

102-44-a Key topics and concerns that have been raised through stakeholder engagement, including:

- i. How the organization has responded to those key topics and concerns, including through its reporting.
- ii. The stakeholder groups that raised each of the key topics and concerns.

102 Reporting Practice

102-45 Entities included in the consolidated financial statements

102-45-a A list of all entities included in the organization's consolidated financial statements or equivalent documents.

102-45-b Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.

102-46 Defining report content and topic Boundaries

102-46-a An explanation of the process for defining the report content and the topic Boundaries.

102-46-b An explanation of how the organization has implemented the Reporting Principles for defining report content.

102-47 List of material topics

102-47-a A list of the material topics identified in the process for defining report content.

102-48 Restatements of information

102-48-a The effect of any restatements of information given in previous reports, and the reasons for such restatements.

102-49 Changes in reporting

102-49-a Significant changes from previous reporting periods in the list of material topics and topic Boundaries.

102-50 Reporting period

102-50-a Reporting period for the information provided.

102-51 Date of most recent report

102-51-a if applicable, the date of the most recent previous report.

102-52 Reporting cycle

102-52-a Reporting cycle.

102-53 Contact point for questions regarding the report

102-53-a The contact point for questions regarding the report or its contents.

Name

Email

Telephone Number

102-54 Claims of reporting in accordance with the GRI Standards

102-54-a The claim made by the organization, if it has prepared a report in accordance with the GRI Standards,

102-55 GRI content index

102-56 External assurance

102-56-a A description of the organization's policy and current practice with regard to seeking external assurance for the report.

102-56-b If the report has been externally assured:

- i. A reference to the external assurance report, statements, or opinions. i. not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;
- ii. The relationship between the organization and the assurance provider;
- iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.

Topic-specific Standards

301 Materials

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

301-1 Materials used by weight or volume

301-1-a 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:

301-2 Recycled input materials used

301-2-a Percentage of recycled input materials used to manufacture the organization's primary products and services.

301-3 Reclaimed products and their packaging materials

301-3-a Percentage of reclaimed products and their packaging materials for each product category.

301-3-b How the data for this disclosure have been collected.

306 Effluents and Waste

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

306-1 Waste generation and significant waste-related impacts

306-1-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.

306-2 Management of significant waste-related impacts

306-2-a 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-b 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-c The processes used to collect and monitor waste-related data.

306-3 Waste generated

306-3-a Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.

306-3-b Contextual information necessary to understand the data and how the data has been compiled.

306-4 Waste diverted from disposal

306-4-a Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.

306-4-b Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:

iii. Other recovery options

306-4-c Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:

iii. Other recovery options

306-4-d For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:

306-4-e Contextual information necessary to understand the data and how the data has been compiled.

306-5 Waste directed to disposal

306-5-a Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.

306-5-b Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:

306-5-c Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:

306-5-d 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-e Contextual information necessary to understand the data and how the data has been compiled.

308 Supplier Environmental Assessment

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;

iii. Any related adjustments to the management approach.

Topic Specific Reference

308-1 New suppliers that were screened using environmental criteria

308-1-a Percentage of new suppliers that were screened using environmental criteria.

308-2 Negative environmental impacts in the supply chain and actions taken

308-2-a Number of suppliers assessed for environmental impacts.

308-2-b Number of suppliers identified as having significant actual and potential negative environmental impacts.

308-2-c Significant actual and potential negative environmental impacts identified in the supply chain.

308-2-d Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.

308-2-e Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.

401 Employment

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

401-1 New employee hires and employee turnover

401-1-a Total number and rate of new employee hires during the reporting period, by age group, gender and region.

401-1-b Total number and rate of employee turnover during the reporting period, by age group, gender and region.

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

401-2-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:

- 401-2-a-. i life insurance
- 401-2-a-ii. health care
- 401-2-a-iii. disability and invalidity coverage
- 401-2-a-iv. parental leave
- 401-2-a-v. retirement provision
- 401-2-a-vi. stock ownership
- 401-2-a-vii. others

401-2-b The definition used for 'significant locations of operation'.

401-3 Parental leave

401-3-a Total number of employees that were entitled to parental leave, by gender.

401-3-b Total number of employees that took parental leave, by gender.

401-3-c Total number of employees that returned to work in the reporting period after parental leave ended, by gender.

401-3-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.

401-3-e Return to work and retention rates of employees that took parental leave, by gender.

403 Occupational Health and Safety

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

403-1 Occupational health and safety management system

403-1-a A statement of whether an occupational health and safety

management system has been implemented, including whether:

- i. the system has been implemented because of legal requirements and, if so, a list of the requirements;
- 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.

403-1-b 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.

403-2 Hazard identification, risk assessment, and incident investigation

403-2-a 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:

- i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;
- ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.

403-2-b 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-c 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-d 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.

403-3 Occupational health services

403-3-a 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.

403-4 Worker participation, consultation, and communication on occupational health and safety

403-4-a 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-b 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.

403-5 Worker training on occupational health and safety

403-5-a 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

403-6 Promotion of worker health

403-6-a An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.

403-6-b 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.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

403-7-a A description of the organization's approach to preventing or mitigating significant negative occupational health and safety

impacts.

403-8 Workers covered by an occupational health and safety management system

403-8-a If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:

403-8-b Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

403-8-c Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

403-9 Work-related injuries

403-9-a For all employees:

iv. The main types of work-related injury;

403-9-b For all workers who are not employees but whose work and/or workplace is controlled by the organization:

iv. The main types of work-related injury;

403-9-c The work-related hazards that pose a risk of high-consequence injury, including:

- i. how these hazards have been determined;
- ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;
- iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

403-9-d Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.

403-9-e Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.

403-9-f Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

403-9-g Any contextual information necessary to understand how

the data have been compiled, such as any standards, methodologies, and assumptions used.

403-10 Work-related ill health

403-10-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;

403-10-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.

403-10-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.

403-10-d Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

403-10-e Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

408 Child Labor

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

408-1 Operations and suppliers at significant risk for incidents

408-1-a Operations and suppliers considered to have significant risk for incidents of:

- i. Child labor;

- ii. young workers exposed to hazardous work

408-1-b Operations and suppliers considered to have significant risk for incidents of child 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

408-1-c Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.

409 Forced or Compulsory Labor

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
- ii. Commitments
- iii. Goals and targets
- iv. Responsibilities
- v. Resources
- vi. Grievance mechanisms
- vii. Specific actions, such as processes, projects, programs and initiatives

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the management approach;
- ii. The results of the evaluation of the management approach;
- iii. Any related adjustments to the management approach.

Topic Specific Reference

409-1 Operations and suppliers at significant risk for incidents

409-1-a 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-b Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.

414 Supplier Social Assessment

103 Management Approach

103-1 Explanation of the material topic and its Boundary

103-1-a An explanation of why the topic is material.

103-1-b The Boundary for the material topic, which includes a description of:

- i. Where the impacts occur;
- ii. The organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.

103-1-c Any specific limitation regarding the topic Boundary.

103-2 The management approach and its components

103-2-a An explanation of how the organization manages the topic.

103-2-b A statement of the purpose of the management approach.

103-2-c A description of the following, if the management approach includes that component:

- i. Policies
 - ii. Commitments
 - iii. Goals and targets
 - iv. Responsibilities
 - v. Resources
 - vi. Grievance mechanisms
 - vii. Specific actions, such as processes, projects, programs and initiatives
-

103-3 Evaluation of the management approach

103-3-a An explanation of how the organization evaluates the management approach, including:

- i. The mechanisms for evaluating the effectiveness of the

management approach;

ii. The results of the evaluation of the management approach;

iii. Any related adjustments to the management approach.

Topic Specific Reference

414-1 New suppliers that were screened using social criteria

414-1-a Percentage of new suppliers that were screened using social criteria.

414-2 Negative social impacts in the supply chain and actions taken

414-2-a Number of suppliers assessed for social impacts.

414-2-b Number of suppliers identified as having significant actual and potential negative social impacts.

414-2-c Significant actual and potential negative social impacts identified in the supply chain.

414-2-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.

414-2-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.