

GRI G4 CONTENT INDEX

[G4-32, G4-33]

GENERAL STANDARD DISCLOSURES



INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
STRATEGY AND ANALYSIS				
G4-1	Provide a statement from the most senior decisionmaker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability	2-3		e
G4-2	Provide a description of key impacts, risks, and opportunities	2-3		e
ORGANIZACIÓN PROFILE				
G4-3	Report the name of the organization..	43		e
G4-4	Report the primary brands, products, and services.	26-29		e
G4-5	Report the location of the organization's headquarters	6, 42		e
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report	6, 42		e
G4-7	Report the nature of ownership and legal form			e
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	6		e
G4-9	Report the scale of the organization.	6, 26	Capitalization in terms of patrimony and debt is strictly confidential.	e
G4-10	Report the total number of employees by employment contract and gender.	17		e
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	17		e
G4-12	Describe the organization's supply chain.	22-25		e
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	43		e
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	35		e
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	43		e
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization is involved.	39		e



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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4- 17	List all entities included in the organization's consolidated financial statements or equivalent documents. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	43-44		e
G4- 18	Explain the process for defining the report content and the Aspect Boundaries. Explain how the organization has implemented the Reporting Principles for Defining Report Content.	44		e
G4- 19	List all the material Aspects identified in the process for defining report content.	44-45		e
G4- 20	For each material Aspect, report the Aspect Boundary within the organization.	44-45		e
G4- 21	For each material Aspect, report the Aspect Boundary outside the organization	44-45		e
G4- 22	DEffect of any restatements of information provided in previous reports, and the reasons for such restatements	43		e
G4- 23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries	43		e
STAKEHOLDER ENGAGEMENT				
G4- 24	List of stakeholder groups engaged by the organization.	13-14		e
G4- 25	Basis for identification and selection of stakeholders with whom to engage.	13-14		e
G4- 26	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.	13-14		e
G4- 27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	13-14		e



GENERAL STANDARD DISCLOSURES

INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
REPORT PROFILE				
G4- 28	Reporting period (such as fiscal or calendar year) for information provided.	43		e
G4- 29	Date of most recent previous report (if any).	43		e
G4- 30	Reporting cycle (such as annual, biennial).	43		e
G4-31	Contact point for questions regarding the report or its contents	42		e
G4- 32	a. 'In accordance' option the organization has chosen. b. GRI Content Index for the chosen option (see tables below). c. Reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines	43-46		e
G4- 33	Organization's policy and current practice with regard to seeking external assurance for the report.	46		e
GOVERNANCE				
G4- 34	Governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental, and social impacts.	40-41	This describes the "Corporate Government" section and is described in detail at www.grupolala.com/inversionistas	e
G4- 35	Process for delegating authority for economic, environmental and social topics	40-41	This describes the "Corporate Government" section and is described in detail at www.grupolala.com/inversionistas	e
G4- 36	Whether the organization has appointed an executive level position or positions with responsibility for economic, environmental, and social topics, and whether post holders report directly to the highest governance body.	40-41		e



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INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
GOVERNANCE				
G4- 37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics.	40-41	This describes the “Corporate Government” section and is described in detail at www.grupolala.com/inversionistas	e
G4- 38	Composition of the highest governance body and its committees.	40-41		e
G4- 39	Whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization’s management and the reasons for this arrangement).	40-41		e
G4- 40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	40-41		e
G4- 41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed. Whether conflicts of interest are disclosed to stakeholders.	38-39		e
G4- 44	a. Processes for evaluation of the highest governance body’s performance with respect to governance of economic, environmental, and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a selfassessment.	38, 40-41	This describes the “Corporate Government” section and is described in detail at www.grupolala.com/inversionistas	e



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INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
EVALUACIÓN DE LAS COMPETENCIAS Y EL DESEMPEÑO DEL ÓRGANO SUPERIOR DE GOBIERNO				
G4- 44	b. 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.	38, 40-41	This describes the "Corporate Government" section and is described in detail at www.grupolala.com/inversionistas	e
G4- 49	Process for communicating critical concerns to the highest governance body.	38-41		e
G4- 52	Process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	38-41		e
ETHICS AND INTEGRITY				
G4- 56	Organization's values, principles, standards, and norms of behavior such as codes of conduct and codes of ethics.	5, 38-39		e
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	38-39		e
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	38-39		e



SPECIFIC STANDARDS DISCLOSURES

INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
ECONOMIC				
Economic Performance				
G4- EC1	Report the direct economic value generated and distributed.	9		e
ENVIROMENTAL				
Energy				
G4-EN6	Reduction of energy consumption.	36-37		e
Water				
G4-EN8	Total water withdrawal by source.	Total volume of consumed water: 5,625,813 m3 Extraction: 4,865,528 m3 Municipal network: 123,037 m3. The measuring is taken directly from the water meters located in site, by certified calibrated equipment by the authorities.		e
G4-EN9	Water sources significantly affected by withdrawal of water.	The impact in percentage of our operation in the Nazas-Aguanaval and Irapuato Valle aquifers is of 0.8% of the total. Due to the characteristics of theses environments, biodiversity is not to be affected.		e
G4-EN10	Percentage and total volume of water recycled and reused.	35		e



SPECIFIC STANDARDS DISCLOSURES

INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
ENVIROMENTAL				
Water				
G4-EN11				
Emissions				
G4-EN15	Direct greenhouse gas (GHG) emissions (scope 1).	36-37		e
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (scope 2).	36-37		e
G4-EN19	Reduction of GHG emissions.			e
Effluents and waste				
G4-EN22	Total water discharge by quality and destination.	For water discharge in municipal sewers 2,801,243 m3 with treatment of primary residual waters: physicochemical, biological, aerobic, anaerobic in fulfillment of the NOM 002, in process of initial ultrafiltration and inverse osmosis to recover 365000 m3 of water a year in fulfillment of NOM 127 which will add 373,502 m3 with tertiary inverse osmosis system in fulfillment of NOM 127 discharged to a federal recipient, primary physicochemical, biological tin fulfillment of NOM-001-1996, recipient type B plus tertiary (ultrafiltration and inverse osmosis. Recovery in initial phase of o 237,250 m3 of water a year with NOM 127.		e



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ENVIROMENTAL				
Effluents and waste				
G4-EN23	Total weight of hazardous and nonhazardous waste.	37	The weight of the residues is not specified since this information is confidential	e
Products and services				
G4-EN27	Mitigation of environmental impacts of products and services	35-37		e
Compliance				
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental law and regulations.	There was a total of 3 fines in 2016, due to the speedy change in the regulatory framework. These fines added up to \$210,300 pesos.		e
Transport				
G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce.	36		e
Overall				
G4-EN31	Total environmental protection expenditures and investments by type.	Residual waters 21%, primary and secondary distribution vehicles 78%. Renewable energies 0.28%		e
Supplier Enviromental Assessment				
G4-EN32	Percentage of new suppliers that were screened using environmental criteria.	Our main suppliers sustainability reports were revised (Tetrapack, Paalsgard,FMC)		e



SPECIFIC STANDARDS DISCLOSURES

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SOCIAL				
SOCIAL LABOR PRACTICES AND DECENT WORK				
Occupational health and safety				
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advice on occupational health and safety programs.	21		e
G4-LA8		21		e
Training and educationn				
G4-LA9	Average hours of training per year per employee by gender, and by employee category.	17-18		e
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	17-18		e
G4-LA11		17-18 The information is not broken down in professional categories since this information is confidential.		e
Diversity and equal opportunity				
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	16		e
Supplier assessment for labor practices				
G4-LA14	Suppliers that were screened using labor practices criteria.	The company is not in possession of such information		



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SOCIAL				
SOCIETY				
Local communities				
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	31-34		e
Anti-corruption				
G4-SO4	Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, broken down by region.	38-39		e
Supplier assessment for impact on society				
G4-SO9	New suppliers that were screened using criteria for impacts on society.	The company is not in possession of such information		e
SOCIAL PRODUCT RESPONSIBILITY				
Customer health and safety				
G4-PR1	Significant product and service categories for which health and safety impacts are assessed.	22-24		e
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services within the reporting period.	No incidents are derived from the unfulfillment of any code related to health and safety of our products.		e
Product and service labeling				
G4-PR3	Product and service information and labeling.	30		e



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SOCIAL				
SOCIETY				
Product and service labeling				
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling.	No incidents are derived from the unfulfillment of any code related to labeling and packaging of our products.		e
Marketing communications				
G4-PR6	Sale of banned or disputed products	All of our products have been cleared for consumption by the competent authorities.		e
G4-PR7	Incidents of non-compliance concerning marketing communications	There was some prevention from COFEPRIS as to the advertising of Lala 100. This was then adjusted to their observations. The campaign is now functioning according to the reached agreements.		e
SOCIAL				
Healthy and Affordable Foods				
G4-DMA	Nature, scope and effectiveness of any program and practice (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promotes access to healthy lifestyles; the prevention of chronic diseases; access to healthy, nutritious and affordable food; and an improvement in the welfare of communities in need.	26, 31-33		e





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SPECIFIC STANDARDS DISCLOSURES

INDICATOR	DESCRIPTION	PAGE / DIRECT ANSWER	OMISSION	EXTERNAL VERIFICATION
SOCIAL				
Salud y Seguridad Personal del Cliente				
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars.	27		e
FP7	Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food.	27		e

