



From January 4th 2023 to January  
10th 2023

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HF coporation

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## Metrics and Disclosures

# Universal Standards

## 102 Organizational profile

102-1 Name of the Organization- longname longname longname  
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## 102-1-a Name of the organization

## Evidence

[php\\_redis-5.1.1-7.4-ts-vc15-x64.zip](#)

De thi hoc ki 1.doc

De thi hoc ki 1 (1).docx

METRIC.xlsx

Sample-jpg-image-20mb.jpg

[survey-report \(2\).pdf](#)

[Screenshot \(3\).png](#)

## Evidence

[download \(1\).jpg](#)

[sample\\_1280×853.bmp](#)

[sample4.mp3](#)

[sample\\_960x540.mp4](#)

[sample\\_640x360.mpg](#)

[TOPIC.xls](#)

[sample.msg](#)

## 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

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## 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
  - iii. Total number of products or services provided
  - iv. Total number of locations
  - 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.

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## **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.
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## **102-11 Precautionary Principle or approach**

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

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## **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.

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## 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.

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## 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.

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## 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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**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.

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**102-33** Communicating critical concerns

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

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**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.

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**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.

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## **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.

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## 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.

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## 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.

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# 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.

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## 102-42 Identifying and selecting stakeholders

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

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## 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.

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## 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.

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

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## **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.

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

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## **102-47** List of material topics

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

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## **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.

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## 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

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### 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- test

## 303 Water and Effluents

### 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

#### 303-1 Interactions with water as a shared resource

##### 303-1-a A description of how the organization interacts with water

##### 303-1-b A description of the approach used to identify water-related impacts

### 303-1-c A description of how water-related impacts are addressed

303-1-d An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach

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## 303-2 Management of water discharge-related impacts

303-2-a A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including

- i. how standards for facilities operating in locations with no local discharge requirements were determined;
- ii. any internally developed water quality standards or guidelines
- iii. any sector-specific standards considered
- iv. whether the profile of the receiving waterbody was considered

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## 303-3 Water withdrawal

303-3-a Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

303-3-b Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

303-3-c 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:

**303-3-d** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

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## **303-4** Water discharge

**303-4-a** Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:

**303-4-b** A breakdown of total water discharge to all areas in megaliters by the following categories:

**303-4-c** Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:

**303-4-d** Priority substances of concern for which discharges are treated, including:



- i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used
- ii. the approach for setting discharge limits for priority substances of concern
- iii. number of incidents of non-compliance with discharge limits

**303-4-e** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

## **303-5** Water consumption

**303-5-a** Total water consumption from all areas in megaliters.

**303-5-b** Total water consumption from all areas with water stress in megaliters.

**303-5-c** Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.

**303-5-d** Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.

## 304 Biodiversity

### 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.

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#### 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

#### 304-1 Operational sites owned, leased, managed in, or adjacent

##### 304-1-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:

- i. Geographic location
- ii. Subsurface and underground land that may be owned, leased,

or managed by the organization

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

iv. Type of operation (office, manufacturing or production, or extractive)

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)

vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)

## **304-2 Significant impacts of activities, products, and services on biodiversity**

### **304-2-a Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:**

- i. Construction or use of manufacturing plants, mines, and transport infrastructure;
- ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);
- iii. Introduction of invasive species, pests, and pathogens;
- iv. Reduction of species;
- v. Habitat conversion;

vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).

### **304-2-b** Significant direct and indirect positive and negative impacts with reference to the following:

- i. Species affected;
- ii. Extent of areas impacted;
- iii. Duration of impacts;
- iv. Reversibility or irreversibility of the impacts.

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### **304-3** Habitats protected or restored

**304-3-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.

**304-3-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.

**304-3-c** Status of each area based on its condition at the close of the reporting period.

**304-3-d** Standards, methodologies, and assumptions used.

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### **304-4** IUCN Red List species and national conservation list species with habitats in areas affected by operations

**304-4-a** 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:

- i. Critically endangered
- ii. Endangered
- iii. Vulnerable
- iv. Near threatened
- v. Least concern

## 305 Emissions

### 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

### 305-1 Direct (Scope 1) GHG emissions

**305-1-a** Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.

**305-1-b** Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.

**305-1-c** Biogenic CO2 emissions in metric tons of CO2 equivalent.

**305-1-d** Base year for the calculation, if applicable, including:

Add title

**305-1-e** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**305-1-f** Consolidation approach for emissions; whether equity share, financial control, or operational control.

**305-1-g** Standards, methodologies, assumptions, and/or calculation tools used.

### 305-2 Energy indirect (Scope 2) GHG emissions



**305-2-a** Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.

**305-2-b** If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.

**305-2-c** If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.

**305-2-d** Base year for the calculation, if applicable, including:

**305-2-e** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**305-2-f** Consolidation approach for emissions; whether equity share, financial control, or operational control.

**305-2-g** Standards, methodologies, assumptions, and/or calculation tools used

---

**305-3** Other indirect (Scope 3) GHG emissions

**305-3-a** Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.

**305-3-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.

**305-3-c** Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.

**305-3-d** Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

**305-3-e** Base year for the calculation, if applicable, including:

**305-3-f** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

**305-3-g** Standards, methodologies, assumptions, and/or calculation tools used.

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## **305-4** GHG emissions intensity

**305-4-a** GHG emissions intensity ratio for the organization.

**305-4-b** Organization-specific metric (the denominator) chosen to calculate the ratio.

**305-4-c** Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other

indirect (Scope 3).

**305-4-d** 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.

---

## **305-5** Reduction of GHG emissions

**305-5-a** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.

**305-5-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.

**305-5-c** Base year or baseline, including the rationale for choosing it.

**305-5-d** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).

**305-5-e** Standards, methodologies, assumptions, and/or calculation tools used.

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## **305-6** Emissions of ozone-depleting substances (ODS)

**305-6-a** Production, imports, and exports of ODS in metric tons of

CFC-11 (trichlorofluoromethane) equivalent.

**305-6-b** Substances included in the calculation.

**305-6-c** Source of the emission factors used.

**305-6-d** Standards, methodologies, assumptions, and/or calculation tools used.

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**305-7** Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air emissions

**305-7-a** Significant air emissions, in kilograms or multiples, for each of the following:

**305-7-b** Source of the emission factors used.

**305-7-c** Standards, methodologies, assumptions, and/or calculation tools used.

## 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.

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## 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.

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## 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.

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## 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.

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### 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.

## 307 Environmental Compliance

### 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

**307-1** Non-compliance with environmental laws and regulations

**307-1-a** Significant fines and non-monetary sanctions for non-

compliance with environmental laws and/or regulations in terms of:

- ii. total number of non-monetary sanctions;
- iii. cases brought through dispute resolution mechanisms.

**307-1-b** If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.

## 402 Labor/Management Relations

### 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

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## 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

### 402-1 Minimum notice periods regarding operational changes

**402-1-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-b** For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.

## 404 Training and Education

### 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.

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**103-2** The management approach and its components

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

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

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**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
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**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

### 404-1 Average hours of training per year per employee

**404-1-a** Average hours of training that the organization's employees have undertaken during the reporting period, by:

### 404-2 Programs for upgrading employee skills and transition

**404-2-a** Type and scope of programs implemented and assistance provided to upgrade employee skills.

**404-2-b** Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

### 404-3 Percentage of employees receiving regular performance and career development reviews

**404-3-a** Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.