

**Form 2411-SUS — Criteria Checklist for Sustainability Assurance Engagements**  
**Entity's Compliance with GRI Standard Requirements - General Standard Disclosures**

Document our conclusion as to whether the General Standard Disclosures are presented in accordance with the GRI Standard requirements for General Standard Disclosures by

Entity's chosen 'in accordance' option: **Comprehensive**

GRI Standard Section / Category	GRI Standard Indicator or Disclosure	Disclosure Requirement	Location in Report /URL (include page #)	Part Omitted	Reason for Omission	Explanation of Omission
Organizational Profile	GRI-102-1	Report the name of the organization.	7			
Organizational Profile	GRI-102-2	a. Description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	7			
Organizational Profile	GRI-102-3	Report the location of the organization's headquarters.	7			
Organizational Profile	GRI-102-4	Report the number of countries where the organization operates, and names of countries where it has significant operations or that are specifically relevant to the sustainability topics covered in the report.	7			
Organizational Profile	GRI-102-5	Report the nature of ownership and legal form.	10			
Organizational Profile	GRI-102-6	Report the markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	10			
Organizational Profile	GRI-102-7	Report the scale of the organization, including: <ul style="list-style-type: none"> <li>• Total number of employees</li> <li>• Total number of operations</li> <li>• Net sales (for private sector organizations) or net revenues (for public sector organizations)</li> <li>• Total capitalization broken down in terms of debt and equity (for private sector organizations)</li> <li>• Quantity of products or services provided</li> </ul>	10			

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Organizational Profile	GRI-102-8	<p>The reporting organization shall report the following information:</p> <p>a. Total number of employees by employment contract (permanent and temporary), by gender.</p> <p>b. Total number of employees by employment contract (permanent and temporary), by region.</p> <p>c. Total number of employees by employment type (full-time and part-time), by gender.</p> <p>d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.</p> <p>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).</p> <p>f. An explanation of how the data have been compiled, including any assumptions made.</p>	10			
Organizational Profile	GRI-102-9	a. Describe the organization's supply chain including its main elements as they relate to the organization's activities, primary brands, products, and services.	11			
Organizational Profile	GRI-102-10	<p>Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including:</p> <ul style="list-style-type: none"> <li>☐ Changes in the location of, or changes in, operations, including facility openings, closings, and expansions</li> <li>☐ Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)</li> <li>☐ Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination</li> </ul>	11			
Organizational Profile	GRI-102-11	Whether and how the organization applies the Precautionary Principle or approach.	11			
Organizational Profile	GRI-102-12	List externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	11			

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Organizational Profile	GRI-102-13	A list of the main memberships of industry or other associations, and national or international advocacy organizations.	11			
Strategy and Analysis	GRI-102-14	Provide 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.	13			
Strategy and Analysis	GRI-102-15	Provide a description of key impacts, risks, and opportunities.	13			
Ethics and Integrity	GRI-102-16	A description of the organization's values, principles, standards and norms of behavior.	13			
Ethics and Integrity	GRI-102-17	Report the 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.	13			
Governance	GRI-102-18	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental and social impacts.	15			
Governance	GRI-102-19	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	15			
Governance	GRI-102-20	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics. b. Whether post holders report directly to the highest governance body.	15			
Governance	GRI-102-21	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. b. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	15			

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Governance	GRI-102-22	a. Composition of the highest governance body and its committees by: <ul style="list-style-type: none"> <li>• Executive or nonexecutive</li> <li>• Independence</li> <li>• Tenure on the governance body</li> <li>• Number of each individual's other significant positions and commitments, and the nature of the commitments</li> <li>• Gender</li> <li>• Membership of under-represented social groups</li> <li>• Competences relating to economic, environmental and social impacts</li> <li>• Stakeholder representation</li> </ul>	15			
Governance	GRI-102-23	a. Whether the Chair of the highest governance body is also an executive officer in the organization. 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.	15			
Governance	GRI-102-24	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: <ul style="list-style-type: none"> <li>• Stakeholders (including shareholders) are involved;</li> <li>• Diversity is considered;</li> <li>• Independence is considered;</li> <li>• Expertise and experience relating to economic, environmental, and social topics are considered.</li> </ul>	15			
Governance	GRI-102-25	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> <li>• Cross-board membership</li> <li>• Cross-shareholding with suppliers and other stakeholders</li> <li>• Existence of controlling shareholder</li> <li>• Related party disclosures</li> </ul>	16			

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Governance	GRI-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 impacts.	16			
Governance	GRI-102-27	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	16			
Governance	GRI-102-28	a. Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. 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.	16			
Governance	GRI-102-29	a. Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	16			
Governance	GRI-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.	16			
Governance	GRI-102-31	a. Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	16			
Governance	GRI-102-32	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	16			
Governance	GRI-102-33	a. Process for communicating critical concerns to the highest governance body.	17			

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Governance	GRI-102-34	a. The number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	17			
Governance	GRI-102-35	a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration: <ul style="list-style-type: none"> <li>• Fixed pay and variable pay:               <ul style="list-style-type: none"> <li>– Performance-based pay</li> <li>– Equity-based pay</li> <li>– Bonuses</li> <li>– Deferred or vested shares</li> </ul> </li> <li>• Sign-on bonuses or recruitment incentive payments</li> <li>• Termination payments</li> <li>• Clawbacks</li> <li>• Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees</li> </ul> b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social topics.	17			
Governance	GRI-102-36	a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships which the remuneration consultants have with the organization.	17			
Governance	GRI-102-37	a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals.	17			

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Governance	GRI-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.	17			
Governance	GRI-102-39	Report the ratio of 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.	17			
Stakeholder Engagement	GRI-102-40	a. List of stakeholder groups engaged by the organization.	17			
Organizational Profile	GRI-102-41	a. Percentage of total employees covered by collective bargaining agreements.	17			
Stakeholder Engagement	GRI-102-42	a. The basis for identification and selection of stakeholders with whom to engage.	17			
Stakeholder Engagement	GRI-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.	17			

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Stakeholder Engagement	GRI-102-44	a. 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.	18			
Identified Material Aspects and Boundaries	GRI-102-45	a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.	18			
Identified Material Aspects and Boundaries	GRI-102-46	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for Defining Report Content.	19			
Identified Material Aspects and Boundaries	GRI-102-47	a. A list of the material topics identified in the process for defining report content.	20			
Identified Material Aspects and Boundaries	GRI-102-48	a. The effect of any restatements of information provided in previous reports, and the reasons for such restatements.	21			
Identified Material Aspects and Boundaries	GRI-102-49	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	21			
Report Profile	GRI-102-50	a. Reporting period (such as fiscal or calendar year) for information provided.	21			
Report Profile	GRI-102-51	a. Date of most recent previous report (if any).	21			



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Report Profile	GRI-102-52	a. Reporting cycle (such as annual, biennial).	21			
Report Profile	GRI-102-53	a. The contact point for questions regarding the report or its contents.	21			
Report Profile	GRI-102-54	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: i. 'This report has been prepared in accordance with the GRI Standards: Core option'; ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.	21			
Report Profile	GRI-102-55	a. Report the GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	5			
Report Profile	GRI-102-56	a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If 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	21			

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