



REPORTING FRAMEWORK

Topic	Description	Disclosures	Benchmarks
Biodiversity	The impact of operational and supply chain activities on ecosystems and how these are managed.	<ul style="list-style-type: none"> Nature of significant direct and indirect impacts on biodiversity Size and location of all habitat areas protected or restored 	GRI 304: 2 SDG 14, 15
Energy	The amount of energy consumed, and the proportion of energy consumed from renewable sources	<ul style="list-style-type: none"> Total energy consumption within the organisation Percentage of energy consumed from renewable sources Energy intensity 	GRI 302: 1 and 3 SDG 7
Materials	The types of materials used in products, packaging and operations and their impact on the environment.	<ul style="list-style-type: none"> Materials used by material type and weight Percentage of materials that are recyclable Percentage of materials from recycled content Percentage of materials that are reclaimed 	GRI 301:1-3 SDG 12
Emissions	The amount of Greenhouse Gas Emissions produced, and measures being taken to reduce them	<ul style="list-style-type: none"> Scope 1 and 2 Emissions Scope 3 Emissions Emissions intensity 	GRI 305:1-3 TCFD GHG Protocol SDG 13
Waste	The amount of waste generated and the impact it has on people and the environment	<ul style="list-style-type: none"> Waste generated by material and means of disposal Percentage of waste to landfill 	GRI 306:3-5 SDG 12
Water	The amount of water consumed and its impact on ecosystems and long-term water security within the supply chain.	<ul style="list-style-type: none"> Total water withdrawals by source Total water withdrawal from areas with water stress Total Freshwater and Non-Freshwater discharges Water intensity 	GRI 303:3-4 SDG 6
Diversity, Equity and Inclusion	The extent to which there is a diverse and inclusive culture where there are equal opportunities for all regardless of background or identity.	<ul style="list-style-type: none"> Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men 	GRI 405: 1-2 SDG 5, 10, 16
Health and Safety	The approach to promoting wellbeing and managing risks associated with health and safety.	<ul style="list-style-type: none"> The number and rate of fatalities as a result of work-related injury Recordable work related injuries 	GRI 403: 9a&b, SDG 3



REPORTING FRAMEWORK

Topic	Description	Disclosures	Benchmarks
Modern Slavery	The approach to managing risks associated with child labour, forced labour and human trafficking within the supply chain.	<ul style="list-style-type: none"> Operations at significant risk for incidents of child labour, forced labour and human trafficking 	GRI 408:1b, GRI 409:1 SDG 8
Employment and Labour Practices	The impact of the business on employment and its approach to managing employee relations and working conditions, including fair wages and freedom of association.	<ul style="list-style-type: none"> Ratios of standard entry level wage by gender compared to local minimum wage. Absolute number and rate of employment Number of reported grievances by category 	GRI 202:1 GRI 401:1a&b SDG 8
Local Community Impact	The extent to which the local community is engaged to understand, manage and enhance, economic, social and environmental impacts of the business.	<ul style="list-style-type: none"> Percentage of operations with implemented local community engagement, impact assessments, and/or development programs. Direct economic value generated and distributed (EVG&D) 	GRI 413:1 GRI 201:1 SDG 1,2,3,4, 11, 17
Training and Development	The extent to which people are provided with opportunities to enhance their knowledge and skills.	<ul style="list-style-type: none"> Average training hours per employee per year Percentage of employees receiving regular performance and career development reviews 	GRI 404-1 GRI 404-3 SDG 4, 8, 9
Fraud and Corruption	The approach to managing risks associated with bribery, fraud, extortion and money laundering.	<ul style="list-style-type: none"> Percentage of governance body members, employees and business partners who have received training on anti-corruption policies and procedures. Total number and nature of confirmed incidents of corruption 	GRI 205:2 GRI 205:3 SDG 16
Sustainable Procurement	The extent to which suppliers are engaged to understand and manage, economic, social and environmental impacts.	<ul style="list-style-type: none"> Percentage of suppliers assessed for environmental impacts. Percentage of suppliers assessed for social impacts. 	GRI 308:2a GRI 414:2a SDG 12
Data Privacy	The extent to which personal information of stakeholders including customers and staff is managed and protected.	<ul style="list-style-type: none"> Total number of substantiated complaints received concerning breaches of privacy of stakeholders 	GRI 418:1 SDG 16