



Inaugural ESG and Sustainability Data Sheet

B·R·A·I·N

BRAIN Biotech AG

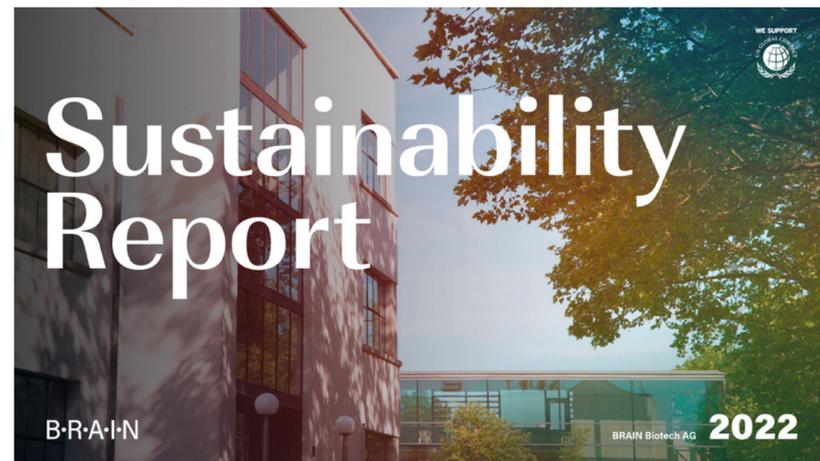
2022

Introduction

BRAIN Biotech AG's ESG & Sustainability data sheet presents our key ESG and Sustainability data in an easily accessible format which will be updated and extended regularly.



For our full inaugural ESG report with a detailed description of all our sustainability efforts please view:
→ [Sustainability Report 2022, BRAIN Biotech AG](#)



Accounting principles

We have applied our standard accounting principles for the financial data which can be reviewed in our [→ Annual Report](#).

The nonfinancial data was prepared in reference to the GRI standards (core option) and has not been audited externally.

Figures explained

For our inaugural ESG & Sustainability Report we have defined calendar year 2020 or respectively financial year 2020/21 as our base year. Therein all relevant data has been available and comparable within the group. As BioSun Biochemicals Inc. and Breatec B.V. have not been part of the BRAIN Group in 2020 they are not included in our current data recording. We will incorporate these new group members in the next report.

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Financial Overview

Consolidated balance sheet as at 30 September 2021

€ thousand	30.09.2021	30.09.2020
Non-current assets		
Intangible assets and goodwill	13,531	13,271
Property, plant and equipment	24,291	24,470
Equity-accounted investments	550	997
Other non-current assets	251	329
	38,623	39,067
Current assets		
Inventories	7,015	6,964
Trade receivables	6,722	6,166
Other current assets	617	585
Current tax assets	9	93
Other financial assets	207	332
Cash and cash equivalents	24,545	18,943
	39,114	33,083
ASSETS	77,737	72,150

€ thousand	30.09.2021	30.09.2020
Equity		
Subscribed capital	21,847	19,861
Capital reserves	95,890	78,386
Retained earnings	-79,509	-77,497
Other reserves	555	35
	38,783	20,785
Non-controlling interests	3,044	5,358
Total equity	41,828	26,143
Non-current liabilities		
Deferred tax	2,790	2,155
Provisions for post-employment benefits for employees	2,271	2,803
Financial liabilities	17,669	27,320
Other liabilities	736	3
Deferred income	1,109	1,369
	24,575	33,650

€ thousand	30.09.2021	30.09.2020
Current liabilities		
Provisions	404	387
Tax liabilities	116	325
Financial liabilities	2,649	3,277
Prepayments received	79	70
Trade payables	3,831	3,171
Other liabilities	2,684	4,266
Deferred income	1,572	861
	11,335	12,357
EQUITY AND LIABILITIES	77,737	72,150

Consolidated statement of comprehensive income for the period 1 October 2020 – 30 September 2021

€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020
Revenue	38,389	38,225
Research and development grant revenue	833	839
Change in inventories of unfinished and finished goods and work in progress	23	-378
Other income*	1,486	552
Total operating performance	40,731	39,238
Cost of materials		
Cost of raw materials, consumables and supplies, and purchased merchandise	-15,274	-14,115
Cost of purchased services	-1,568	-2,532
	-16,842	-16,647
Personnel expenses		
Wages and salaries	-15,618	-15,584
Share-based employee compensation	-989	-629
Social security and post-employment benefit costs	-2,903	-2,935
	-19,510	-19,147
Other expenses	-6,912	-7,320
EBITDA	-2,533	-3,876
Depreciation, amortization and impairment	-4,014	-4,353
Operating result (EBIT)	-6,548	-8,229

€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020
Share of profit or loss from equity-accounted investments	-1,723	-2,389
Finance income	4,722	1,546
Finance costs	-727	-872
Net financial result	2,271	-1,715
Pretax loss for the reporting period	-4,276	-9,944
Income tax expense/income		
a) Current tax expense/income	-169	533
b) Deferred tax expense/income	-234	394
	-404	927
Net loss for the reporting period	-4,680	-9,017
of which attributable to non-controlling interests	292	667
of which attributable to the shareholders of BRAIN Biotech AG	-4,972	-9,684
Earnings per share		
Earnings per share, basic undiluted (in €)	-0.25	-0.52
Number of shares taken as basis	19,942,982	18,657,641
Earnings per share, diluted (in €)	-0.25	-0.52
Number of shares taken as basis	19,942,982	18,657,641

€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020
Net loss for the reporting period	-4,680	-9,017
of which attributable to non-controlling interests	292	667
of which attributable to the shareholders of BRAIN Biotech AG	-4,972	-9,684
Other comprehensive income		
Net gain or loss from revaluing obligations from post-employment employee benefits**	306	44
Currency translation	568	-139
Other comprehensive income, net	874	-96
Consolidated total comprehensive income (loss)	-3,805	-9,113
of which attributable to non-controlling interests	340	502
of which attributable to the shareholders of BRAIN Biotech AG	-4,145	-9,614

* Other income in 12M 2020/21 includes €858 thousand Gain on Bargain Purchase.

** Items that will not be subsequently reclassified to profit or loss.

Consolidated statement of changes in equity for the period 01.10.2020 – 30.09.2021

€ thousand	Interests of shareholders of BRAIN Biotech AG					Non-controlling interests	
	Subscribed capital	Capital reserves	Retained earnings	Other reserves Currency translation	Total	Total	Total
Balance at 30 September 2019	18,056	65,170	-67,919	9	15,316	4,857	20,173
Effects from first-time application of IFRS 16	0	0	62	0	62	0	62
Balance at 1 October 2019	18,056	65,170	-67,857	9	15,377	4,857	20,234
Cash capital increase from authorized capital, less capital raising costs	1,806	12,768	0	0	14,573	0	14,573
<i>Net loss for the reporting period</i>	<i>0</i>	<i>0</i>	<i>-9,684</i>	<i>0</i>	<i>-9,684</i>	<i>667</i>	<i>-9,017</i>
<i>Other comprehensive income</i>	<i>0</i>	<i>0</i>	<i>44</i>	<i>26</i>	<i>69</i>	<i>-165</i>	<i>-96</i>
Total comprehensive income (loss)	0	0	-9,640	26	-9,614	502	-9,113
Transfers due to employee share scheme	0	449	0	0	449	0	449
Balance at 30 September 2020	19,861	78,386	-77,497	35	20,785	5,358	26,143
Cash capital increase from authorized capital, less capital raising costs	1,986	16,992	0	0	18,978	0	18,978
<i>Net loss for the reporting period</i>	<i>0</i>	<i>0</i>	<i>-4,972</i>	<i>0</i>	<i>-4,972</i>	<i>292</i>	<i>-4,680</i>
<i>Other comprehensive income</i>	<i>0</i>	<i>0</i>	<i>306</i>	<i>521</i>	<i>827</i>	<i>48</i>	<i>874</i>
Total comprehensive income (loss)	0	0	-4,666	521	-4,145	340	-3,805
<i>Acquisition of shares of non-controlling shareholders</i>	<i>0</i>	<i>0</i>	<i>2,654</i>	<i>0</i>	<i>2,654</i>	<i>-2,654</i>	<i>0</i>
Transfers due to employee share scheme	0	512	0	0	512	0	512
Balance at 30 September 2021	21,847	95,890	-79,509	555	38,783	3,044	41,828

Consolidated statement of cash flows for the period 1 October 2020 - 30 September 2021

€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020	€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020	€ thousand	12M 20/21 01.10.2020 – 30.09.2021	12M 19/20 01.10.2019 – 30.09.2020
Net profit (/loss) for the period, after tax	-4,680	-9,017	Change in provisions and other liabilities	-537	707	Cash and cash equivalents at start of financial year	18,943	15,160
Depreciation, amortization and impairment	4,014	4,353	Additions from deferred income	1,715	1,255	Exchange-rate-related change in cash	116	-74
Deferred tax expense/income	234	-394	Cash flows from operating activities	-3,906	-4,767	Cash and cash equivalents at end of financial year	24,545	18,943
Conversion of deferred income into revenue	-1,373	-3,057	Net cash inflows from disposals of companies (less cash and cash equivalents divested)	-436	0	Cash flows from operating activities include:		
Income from the acquisition of fully consolidated companies (Bargain Purchase)	-798	0	Payments to acquire intangible assets	-11	-39	Interest paid	-431	-486
Income from release of provisions and liabilities	-343	-84	Payments to acquire property, plant and equipment	-1,251	-2,820	Interest received	26	28
Share of profit or loss from equity-accounted investments	1,723	2,389	Net cash flows relating to other non-current assets	81	240	Income taxes paid	-387	-29
Change in net pension provisions recognized in profit or loss	-225	11	Investments in equity-accounted investments	-564	-1,874	Income taxes received	55	73
Other non-cash expenses and income	-3,810	-304	Proceeds from disposal of property, plant and equipment	1	24			
Losses on disposals of intangible assets and property, plant and equipment	7	47	Cash flows from investing activities	-2,180	-4,469			
Gross cash flow	-5,250	-6,056	Proceeds from borrowings	55	1,254			
Change in trade receivables	-143	56	Repayments of borrowings	-2,875	-2,733			
Change in inventories	-17	730	Payments of the Put-Option liabilities for Biocatalysts Ltd.	-4,586	0			
Change in tax assets and liabilities	-121	-555	Contributions to equity, less related capital raising costs	18,978	14,573			
Change in other assets and financial assets	126	457	Cash flows from financing activities	11,572	13,093			
Change in trade payables	313	-1,261	Net change in cash and cash equivalents	5,485	3,857			
Change in prepayments	9	-100						

Environmental: Minimizing the Environmental Impact from Our Operations

CO₂ and Scope 1 / 2 Emission Calculation, 2020

Energy Source	Unit	Quantity	direct CO ₂ equivalent emissions in kg	indirect CO ₂ equivalent emissions in kg	Total CO ₂ equivalents in kg
Heating oil	Liter	21,758.00	58,093.86	9,228.97	67,322.83
Natural gas	cbm	194,753.10	391,453.73	78,283.14	469,736.87
Diesel	Liter	2,152.94	5,662.23	1,139.98	6,802.21
				Scope 1	543,861.91
Electricity	kWh	2,418,892.00			971,793.77
				Scope 2	971,793.77
				Total CO₂ emissions in kg	1,515,655.68
				Total CO₂ emissions in tons	1,515.66

For the calculation of Scope 1 and Scope 2 emissions we multiplied the relevant data for heating, cooling, vehicle fleet and electricity consumption with the standardized CO₂ equivalents of the Federal Environment Agency of Germany. More detailed information and the exact calculation table employed can be found in the section below "Sources: Scope Emissions". CO₂ is the main gas in scope for our calculation resulting from the use of heating oil, natural gas and vehicle fuel. We have no direct methane emissions in measurable quantities.

We have employed the same consolidation scope as for our financial reporting.

All group companies of 2020 are part of our emission reporting with the exception of financial participations below 50 % of equity holding. Our financial participations consist only of science services or clinical development firms with very limited own emissions. Currently, we do not have any form of own energy production within the BRAIN Group.

Total water consumption and withdrawal 2020

Energy Source	Source	Amount in mega liters
Water withdrawal	Groundwater/ Communal water	10.98
Water recirculation	Groundwater	10.68
Average value of ...		mg/L
... nitrate		3.58
... sulfate		66.85
... calcium		92.75
... magnesium		9.18
... potassium		30.01
... chlorid		37.58
... sodium		22.73

The calculation of the water consumption results from the monthly statements of the respective waterworks utility. We have no subsidiaries based in areas with water stress and we have no outsourced production sites from companies in areas with water stress. We only consume groundwater in drinking water quality.

The difference between water withdrawal and water recirculation results from the fact that water is partly used for the manufacturing of our products (e.g. creams), but also partly treated and reused.

The BRAIN Group companies are located in different regions/countries. The following dissolved solids analysis results from the information provided by the respective local water utilities.

Our data is limited to the average values for nitrate, sulfate, calcium, magnesium, potassium, chloride and sodium, as only these values exceed the threshold of 1 mg/L on average. For more details please view "Water sources" on the next page.

Total amount of waste, 2020

Type of waste	t
Non-hazardous waste	104.86
Hazardous waste	41.41
Total amount of waste	146.27

The data collection was conducted via queries to the respective subsidiaries and invoices from the respective waste management companies.

As a B2B supplier and service provider for industrial partners primary packaging doesn't build a material factor in our environmental footprint. We use recycled cardboard and re-use used packaging wherever possible. In our products business specially designed transport containers are cleaned and reused in a circular system wherever possible and legally allowed. Hazardous and non-hazardous waste is sorted and professionally treated according to the applicable local regulations. Our daughter company Biocatalysts Ltd. is a certified no-waste-to-landfill operation.

Sources: Scope emissions

BRAIN reports Scope 1 and Scope 2 emissions for the group. We intend to incorporate Scope 3 emissions at a later point in time. We have utilized the following sources for the calculation of our Scope 1 & 2 emissions.

Scope emissions calculation table:

→ www.umweltpakt.bayern.de/...

Other websites being used for information:

→ allianz-entwicklung-klima.de/toolbox/...

→ www.umweltbundesamt.at/...

→ lfu.co2-rechner.de/...

Water sources**Water quality sheet for BRAIN Biotech AG:**

→ www.ggew.de/...

Water quality sheet for AnalytiCon Discovery GmbH:

→ www.swp-potsdam.de/...

Water quality sheet for L.A. Schmitt GmbH:

→ www.frankenwaldgruppe.de/...

Water quality sheet for WeissBioTech GmbH:

→ www.wasserwerk-gerauer-land.de/...

Water quality sheet for Biocatalysts Ltd:

→ corporate.dwrcymru.com/...

Environmental breaches

We had no severe environmental breaches of regulatory limits in the base year.

Social: Livable & Satisfying Employment

Detailed employee breakdown, end of FY 2020/21

Group	Sep 21
Executive Board and Managing Directors	8
Total employees (excluding Executive Board and management)	310
thereof salaried employees	268
thereof industrial employees	22
Scholarship holders	2
Temporary employees	12
Trainees	6
Volunteers	0
Interns	0
Commercial	63
R&D	185

The collection of our employee data takes place every three months with our quarterly reporting. The employee data shown here is status end of fiscal year 20/21 and therefore also include the employee data of Biosun FFI. With a total of six employees (including the Managing Director), Biosun accounts for just under 2% of the Group's workforce.

Employees: Hires and exits by age group, end of FY 2020/21

We have also used our financial year reporting period for a better comparability of the employee statistics. The average age for all employees in FY 2020/21 was 42.92 years.

Hires

Age Group	Number
<30	22
30-50	17
>50	2

Exits

Age Group	Number
<30	10
30-50	12
>50	3

Educational levels (employees*) at BRAIN Biotech AG Zwingenberg, FY 2020/21

Educational level	Description	Number of employees
0	Early childhood education	-
1	Primary education	-
2	Lower secondary education	-
3	Upper secondary education	-
4	Post-secondary non-tertiary education	38 %
5	Short-cycle tertiary education	5 %
6	Bachelors or equivalent	7 %
7	Masters or equivalent	26 %
8	Doctorates or equivalent	24 %

As we did not record this data at the subsidiary level in the past, this information only relates to the head office in Zwingenberg. The workforce in Zwingenberg represents around 39% of the total workforce of the BRAIN Group. Since all companies of the BRAIN Group are active in the scientific field, the share of Educational Level 7/8 employees is relatively high.

* excluding Executive Board, temporary employees, scholarship recipients and trainees

Lost Time Injury Frequency Rate (LTIFR), 2020

In our base year 2020, there were seven injuries within the BRAIN Group that resulted in a minimum absence of one working day.

We had no fatal or severe accidents in the reporting year.

LTIFR is calculated per 1 million hours worked.

We constantly improve our safety measures and train our personnel in extra safety instructions.

Group	2020
Employee total hours worked	463,735.84
Number of lost time injuries (with at least one day of absence)	7
LTIFR	15.09

Comparison of total compensation of the Executive Board with the average compensation of employees

Average annual compensation (incl. bonus) Executive Board	415,000.00
Average annual compensation employees	57,257.40
Factor	7.2

Comparison of fixed compensation of the Executive Board in the FY with the average compensation of employees

Average fixed annual compensation Executive Board	275,000.00
Average annual compensation employees	57,257.40
Factor	4.8

Additional explanatory data

Average monthly compensation Executive Board	22,916.67
Average bonus per FY	140,000.00
Average monthly compensation employees	4,771.45

Figures explained

Our employees are our most valuable resource. As a knowledge-driven enterprise our employees have a high level of education, and ongoing on-the-job-training as well as lifelong learning are key elements to stay competitive. We also train apprentices to give youth a head start to their careers and to increase our available labor pool for entry job positions. The group supports science master students, doctoral degrees and selectively MBAs.

Equal opportunity & equal pay employer

BRAIN is a committed equal opportunity and equal pay employer. In addition, we actively target to promote female career development into management positions.

Diversity and inclusion / Women in management positions in the BRAIN Group, FY 2020/21

	Female	Male	Total
Number of employees (head count)	157	161	318
Number of permanent employees (head count)	137	138	275
Number of temporary employees (head count)	19	18	37
Number of full-time employees (head count)	89	142	231
Number of part-time employees (head count)	66	21	87

We had a share of 49% female employees within the BRAIN Group in FY 2020/21.

We provide to all of our employees adapted individual work models in order to balance private and work related matters.

	Female	Male	Total
Number of employees in managerial positions (head count)	38	129	167
Share of women in leadership positions	23%	77%	100%

At 23% the proportion of women in managerial positions is currently below our own target of at least 30%. It is worth mentioning, however, that in three of our subsidiaries we already today have a female share in managerial positions of 40% or higher.

Gender pay-gap in the BRAIN Group, FY 2020/21

	Unadjusted* gender pay gap in %
Full-time employees	12.61
Part-time employees	14.53

For comparison: in 2020, the average gender pay gap in Germany was 18%. (Source: → www.destatis.de...)

* Gender pay gap was calculated as:

$$\left(\frac{\text{Average gross hourly earnings of men} - \text{average gross hourly earnings of women}}{\text{average gross hourly earnings of men}} \right) * 100$$

Governance: Responsible Business Operation

Business ethics

Good Corporate Governance involves responsible, value-based and sustainable corporate management and control. This includes the efficient cooperation between the management board and the supervisory board, respect for the interests of employees and shareholders, open and transparent communication as well as an appropriate approach to risk. This directly contributes to the SDGs. BRAIN is targeting full operational alliance with all legal requirements and its own values. Our internal guidelines are summarized within the BRAIN Financial Control Framework ("FCF") and the BRAIN Red Book which are dynamic best practice guidelines for the entire group. Compliance with the FCF Red Book is checked regularly within our internal process. In the future we will also incorporate non-financial metrics such as tracking ESG target progress into our FCF.



For detailed information view our
[→ Sustainability Report 2022 \(page 62\)](#)

Tax

BRAIN Biotech believes its obligation as a responsible taxpayer is to comply with the tax legislation of the countries in which it operates and pays the right amount of tax at the right time. BRAIN does not only aim to comply with the letter of the law, but also with its spirit. BRAIN pays tax on profits according to where value is created within the normal course of its business activities.



For detailed information view our
[→ Sustainability Report 2022 \(page 64\)](#)

Innovation

In total, we currently hold around 50 patent families with a larger number of individual patents. In addition, trade secrets on process knowhow build a large part of our intellectual property. Our IP strategy and BRAIN's commercial goals are aligned. While monetization of core patents is critical, we consider all IP assets, the entire IP strategy, and the big picture to achieve the best outcome for our company.



For detailed information view our
[→ Sustainability Report 2022 \(page 27\)](#)

GRI Content Index Reference Table

GRI content index

AR: Annual Report
SR: Sustainability Report

Statement of use BRAIN Biotech AG, Germany, has reported the information cited in this GRI content index for the period 01.10.2020 – 31.09.2021 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	SR: Page 11-16
	2-2 Entities included in the organization's sustainability reporting	SR: Page 13
	2-3 Reporting period, frequency and contact point	SR: Page 62, 72
	2-4 Restatements of information	None
	2-5 External assurance	None, planned in the future
	2-6 Activities, value chain and other business relationships	AR: Page 31-45
	2-7 Employees	Sustainability data sheet
	2-8 Workers who are not employees	Sustainability data sheet
	2-9 Governance structure and composition	SR: Page 62; AR: Page 19
	2-10 Nomination and selection of the highest governance body	SR: Page 62
	2-11 Chair of the highest governance body	SR: Page 62
	2-12 Role of the highest governance body in overseeing the management of impacts	SR: Page 62

GRI STANDARD	DISCLOSURE	LOCATION
	2-13 Delegation of responsibility for managing impacts	SR: Page 25
	2-14 Role of the highest governance body in sustainability reporting	SR: Page 25
	2-15 Conflicts of interest	no conflicts of interest largest shareholders: https://www.brain-biotech.com/investors/shares
	2-16 Communication of critical concerns	SR: Page 64
	2-17 Collective knowledge of the highest governance body	SR: Page 25
	2-18 Evaluation of the performance of the highest governance body	AR: Page 14-19
	2-19 Remuneration policies	AR: Page 91-95
	2-20 Process to determine remuneration	AR: Page 91-95
	2-21 Annual total compensation ratio	Sustainability data sheet
	2-22 Statement on sustainable development strategy	SR: Page 18-22
	2-23 Policy commitments	SR: Page 22
	2-24 Embedding policy commitments	N/A
	2-25 Processes to remediate negative impacts	N/A
	2-26 Mechanisms for seeking advice and raising concerns	SR: Page 64
	2-27 Compliance with laws and regulations	no material incidents
	2-28 Membership associations	SR: Page 61
	2-29 Approach to stakeholder engagement	SR: Page 24
	2-30 Collective bargaining agreements	None

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR: Page 24-29
	3-2 List of material topics	SR: Page 26
	3-3 Management of material topics	SR: Page 26-29
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Sustainability data sheet AR
	201-2 Financial implications and other risks and opportunities due to climate change	N/A
	201-3 Defined benefit plan obligations and other retirement plans	AR: Page 94
	201-4 Financial assistance received from government	AR: Page 81
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	AR: Page 161
	203-2 Significant indirect economic impacts	N/A
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	N/A
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	All: internal audit No material risks
	205-2 Communication and training about anti-corruption policies and procedures	SR: Page 28, 64
	205-3 Confirmed incidents of corruption and actions taken	None
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None

GRI STANDARD	DISCLOSURE	LOCATION
GRI 207: Tax 2019	207-1 Approach to tax	SR: Page 64
	207-2 Tax governance, control, and risk management	SR: Page 28, 64
	207-3 Stakeholder engagement and management of concerns related to tax	N/A
	207-4 Country-by-country reporting	N/A
GRI 301: Materials 2016	301-1 Materials used by weight or volume	N/A
	301-2 Recycled input materials used	SR: Page 32, 39, 43
	301-3 Reclaimed products and their packaging materials	SR: Page 54 following
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR: Page 54 Sustainability data sheet
	302-2 Energy consumption outside of the organization	N/A
	302-3 Energy intensity	Sustainability data sheet
	302-4 Reduction of energy consumption	inaugural report
	302-5 Reductions in energy requirements of products and services	inaugural report
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SR: Page 39
	303-2 Management of water discharge-related impacts	inaugural report
	303-3 Water withdrawal	Sustainability data sheet
	303-4 Water discharge	Sustainability data sheet
	303-5 Water consumption	Sustainability data sheet

GRI STANDARD	DISCLOSURE	LOCATION
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR: Page 54, 61
	304-2 Significant impacts of activities, products and services on biodiversity	SR: Page 55
	304-3 Habitats protected or restored	N/A
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR: Page 54 Sustainability data sheet
	305-2 Energy indirect (Scope 2) GHG emissions	SR: Page 54 Sustainability data sheet
	305-3 Other indirect (Scope 3) GHG emissions	SR: Page 19
	305-4 GHG emissions intensity	SR: Page 54 Sustainability data sheet
	305-5 Reduction of GHG emissions	inaugural report
	305-6 Emissions of ozone-depleting substances (ODS)	N/A
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability data sheet
	306-2 Management of significant waste-related impacts	SR: Page 31 following
	306-3 Waste generated	Sustainability data sheet
	306-4 Waste diverted from disposal	Sustainability data sheet
	306-5 Waste directed to disposal	Sustainability data sheet

GRI STANDARD	DISCLOSURE	LOCATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	N/A
	308-2 Negative environmental impacts in the supply chain and actions taken	N/A
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability data sheet
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	None
	401-3 Parental leave	SR: Page 58
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	N/A
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR: Page 58 following
	403-2 Hazard identification, risk assessment, and incident investigation	SR: Page 58 following
	403-3 Occupational health services	SR: Page 58 following
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR: Page 58 following
	403-5 Worker training on occupational health and safety	SR: Page 58 following
	403-6 Promotion of worker health	SR: Page 58 following
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR: Page 58 following
	403-8 Workers covered by an occupational health and safety management system	SR: Page 58 following
	403-9 Work-related injuries	SR: Page 58 Sustainability data sheet
	403-10 Work-related ill health	Sustainability data sheet

GRI STANDARD	DISCLOSURE	LOCATION
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	All
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability data sheet
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability data sheet
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	None
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None identified
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	None identified
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None identified
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	N/A
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	N/A
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SR: Page 61
	413-2 Operations with significant actual and potential negative impacts on local communities	None
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Data not available
	414-2 Negative social impacts in the supply chain and actions taken	None identified

GRI STANDARD	DISCLOSURE	LOCATION
GRI 415: Public Policy 2016	415-1 Political contributions	SR: Page 61
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SR: Page 27 following
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None

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