### Final List of Topics, Example Sub-topics and GRI Standards to Consider

<table>
<thead>
<tr>
<th>Category</th>
<th>Topic</th>
<th>Example Sub-topics</th>
<th>GRI Standards to Consider</th>
</tr>
</thead>
</table>
| All themes                      | Supply chain sustainability & responsible sourcing | • Supplier engagement  
• Supplier selection, screening and auditing  
• Sustainable materials  
• Supply chain impacts  
• Supply chain management | • GRI 102: General Disclosures  
• GRI 103: Management Approach  
• GRI 204: Procurement Practices  
• GRI 307: Environmental Compliance  
• GRI 308: Supplier Environmental Assessment  
• GRI 414: Supplier Social Assessment |
| Business integrity & prosperity | Governance & leadership                    | • Corporate management  
• Sustainability programme leadership  
• Board structure and independence  
• Risk management and business continuity  
• Executive compensation  
• Accountability | • GRI 102: General Disclosures  
• GRI 103: Management Approach  
• GRI 405: Diversity and Equal Opportunity |
| Business integrity & prosperity | Customer satisfaction & engagement          | • Customer satisfaction  
• Engagement and provision of information to customers and consumers | • GRI 102: General Disclosures  
• GRI 103: Management Approach  
• GRI 416: Customer Health and Safety  
• GRI 418: Customer privacy |
| Business integrity & prosperity | Economic performance                        | • Direct economic value generated and distributed  
• Other disclosures related to economic performance | • GRI 102: General Disclosures  
• GRI 103: Management Approach  
• GRI 201: Economic Performance  
• GRI 203: Indirect Economic Impacts |
| Business integrity & prosperity | Ethical business conduct | • Prevention of anti-competitive practices  
• Anti-corruption/anti-bribery  
• Human rights  
• Data security & privacy  
• Responsible marketing & product labelling  
• Transparency  
• Regulatory compliance  
• Animal welfare  
• Clinical trials | GRI 102: General Disclosures  
GRI 103: Management Approach  
GRI 205: Anti-corruption  
GRI 206: Anti-competitive practices  
GRI 307: Environmental Compliance  
GRI 412: Human Rights Assessment  
GRI 416: Customer Health and Safety  
GRI 417: Marketing and Labeling  
GRI 418: Customer privacy  
GRI 419: Socioeconomic Compliance |
| Business integrity & prosperity | Innovation & R&D | • Research in unmet needs  
• Developing new technologies  
• Innovative solutions  
• Intellectual property | GRI 102: General Disclosures  
GRI 103: Management Approach  
GRI 301: Materials  
GRI 302: Energy  
GRI 303: Water  
GRI 306: Effluents and Waste |
| Business integrity & prosperity | Market presence & pricing | • Growth strategy in emerging markets  
• Growth strategy in developed markets  
• Pricing & affordability of products and solutions | GRI 102: General Disclosures  
GRI 103: Management Approach |
| Business integrity & prosperity | Product safety & quality | • Product responsibility  
• Product safety design  
• Quality management  
• Customer health & safety | GRI 102: General Disclosures  
GRI 103: Management Approach  
GRI 416: Customer Health and Safety |
| Environment | Air quality & other emissions | • Ozone depleting substances  
• NOx and SOx  
• Other (non-GHG) emissions | GRI 102: General Disclosures  
GRI 103: Management Approach  
GRI 305: Emissions  
GRI 307: Environmental Compliance |
<table>
<thead>
<tr>
<th>Environment</th>
<th>Chemicals &amp; hazardous materials</th>
<th>Environment</th>
<th>Climate change &amp; energy</th>
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<tbody>
<tr>
<td></td>
<td>• Management of toxic substances • Management of hazardous materials • Management of chemicals • Restricted substances</td>
<td>Environment</td>
<td>• GHG emissions • Climate change strategy • Carbon footprint reductions (Scopes 1, 2 and 3) • Energy consumption and efficiency • Renewable energy</td>
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<tr>
<td></td>
<td>Environment</td>
<td>Environment</td>
<td>Sustainable products &amp; solutions</td>
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<td></td>
<td>• Life Cycle Assessment • Sustainable design • Product take-back • Resource efficiency • Product energy efficiency</td>
<td>Environment</td>
<td>• Waste generation and recycling • Electronic and hazardous waste • Packaging waste</td>
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<td>Environment</td>
<td>Waste management</td>
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<td>Environment</td>
<td>Water &amp; effluents</td>
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<td>Environment</td>
<td>Community &amp; giving</td>
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<td>• Volunteerism • Philanthropy • Local development • Engagement and dialogue with local communities, NGOs, local governments, academia, etc.</td>
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<tr>
<td>People</td>
<td>Diversity &amp; inclusion</td>
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<td>GRI 103: Management Approach</td>
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<tr>
<td>People</td>
<td>Talent attraction, development &amp; retention</td>
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