

GRI G3 Content Index - Food Processing Sector Supplement

STANDARD DISCLOSURES PART I : Profile Disclosures

Application Level		Assured by				
1. Strategy and Analysis						
Profile Disclosure	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
1.1	Statement from the most senior decision-maker of the organization.	Fully	7, 8, 9, 10			
1.2	Description of key impacts, risks, and opportunities.	Fully	11, 12, 51, 52			
2. Organizational Profile						
2.1	Name of the organization.	Fully	18			
2.2	Primary brands, products, and/or services.	Fully	18, 19, 132			
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	24,26, 27			
2.4	Location of organization's headquarters.	Fully	18			
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Fully	19, 24, 26, 27			
2.6	Nature of ownership and legal form.	Fully	19			
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/ beneficiaries).	Fully	20			
2.8	Scale of the reporting organization.	Fully	19, 20			
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	24, 26, 27			
2.10	Awards received in the reporting period.	Fully	111, 112, 113, 114			
3. Report Parameters						
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	31			
3.2	Date of most recent previous report (if any).	Fully	31			
3.3	Reporting cycle (annual, biennial, etc.)	Fully	31			
3.4	Contact point for questions regarding the report or its contents.	Fully	31			
3.5	Process for defining report content.	Fully	31, 32, 51, 52			
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	31			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	31			
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, out sourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	Fully	24, 26, 27			

Profile Disclosure	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	Fully	Details are given wherever applicable			
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., Mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Fully	No re-statements			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	31			
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	5			
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	31			
4. Governance, Commitments, and Engagement						
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Fully	53			
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	54			
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Fully	53, 54			
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	54			
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	Fully	54 and page no.100 from FY 2010-2011 annual report			
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	54			
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	Partially	53 and page no.94-100 from annual report FY 2010-11. "We do not report on this yet as we have thus far been unable to gather the data because no formal process is defined for determining qualification and expertise of the member of highest governance body but we will be able to report on this in 2015	Process for determining the qualification & expertise of member of highest governance body.	Not available	Formal Process will be implemented by 2015

Profile Disclosure	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Fully	3 and given on economic, environmental and social DMA			
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	Fully	53 and page no.94-100 from annual report FY 2010-11			
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Partially	53, 54. We do not report on this yet as we have thus far been unable to gather the data because no formal process is defined for evaluating highest governance body's own performance particularly with respect to economic, environmental, and social, but we will be able to report on this in 2015.	Process for evaluating the highest governance body's performance	Not available	Formal Process will be implemented by 2015
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Fully	54			
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Fully	11, 12, 47, 102			
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	Fully	102			
4.14	List of stakeholder groups engaged by the organization.	Fully	32			
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	32			
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	32 to 49			
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Fully	51, 52			

STANDARD DISCLOSURES PART II : Disclosures on Management Approach (DMAs)

G3 DMA	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
DMA SC	Disclosure on Management Approach SC						
Aspects	Protecting natural resources	Fully	55				
	Minimizing toxicity	Fully	55				
	Fair trade	Fully	55				
	Fair compensation for labor	Fully	55				
	Traceability	Fully	55				
	Genetically modified organisms (GMOs)	Fully	55				
	Animal welfare	Fully	55				
	Biofuels	Fully	55				
DMA EC	Disclosure on Management Approach EC						
Aspects	Economic performance	Fully	59				
	Market presence	Fully	59				
	Indirect economic impacts	Fully	59				
DMA EN	Disclosure on Management Approach EN						
Aspects	Materials	Fully	65				
	Energy	Fully	65				
	Water	Fully	65				
	Biodiversity	Fully	65				
	Emissions, effluents and waste	Fully	65				
	Products and services	Fully	65				
	Compliance	Fully	65				
	Transport	Fully	65				
	Overall	Fully	65				
DMA LA	Disclosure on Management Approach LA						
Aspects	Employment	Fully	80				
	Labor/management relations COMM	Fully	80				
	Occupational health and safety	Fully	80				
	Training and education	Fully	80				
	Diversity and equal opportunity	Fully	80				
DMA HR	Disclosure on Management Approach HR						
Aspects	Investment and procurement practices	Fully	87				
	Nondiscrimination	Fully	87				
	Freedom of association and collective bargaining	Fully	87				
	Child labor	Fully	87				
	Forced and compulsory labor	Fully	87				
	Security practices	Fully	87				
	Indigenous rights	Fully	87				

G3 DMA	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
DMA SO	Disclosure on Management Approach SO						
Aspects	Community	Fully	89				
	Healthy and affordable food	Fully	89				
	Corruption	Fully	89				
	Public policy	Fully	89				
	Anti-competitive behaviour	Fully	89				
	Compliance	Fully	89				
DMA PR	Disclosure on Management Approach PR						
Aspects	Customer health and safety	Fully	103				
	Product and service labelling	Fully	103				
	Marketing communications	Fully	103				
	Customer privacy	Fully	103				
	Compliance	Fully	103				
DMA AW	Disclosure on Management Approach AW						
Aspects	Breeding and genetics	Not	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.				
	Animal husbandry	Not	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.				
	Transportation, handling and slaughter	Not	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.				

STANDARD DISCLOSURES PART III: Performance Indicators							
Sourcing							
Across all aspects of sourcing							
FP1	Percentage of purchased volume from suppliers compliant with organization's sourcing policy.	Fully	56, 57.	Sourcing policy for mango purchase needs to formulate.			
FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard.	Fully	56, 57				
Economic							
Economic performance							
EC1 COMM	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Fully	60				
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Fully	61, 62, 63				
EC3	Coverage of the organization's defined benefit plan obligations.	Fully	64				

G3 DMA	Description	Reported	Cross-reference/ Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
EC4 COMM	Significant financial assistance received from government.	Fully	63				
Market presence							
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Fully	86				
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Partially	40, 66. We do not report on this yet as we have thus far been unable to gather the data because no formal policy is defined for locally based suppliers.	Policy on locally-based suppliers at significant locations of operation	Not available	Formal policy for locally based supplier need to be implemented.	2014
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	Partially	82. We do not report on this yet as we have thus far been unable to gather the data because no formal procedure is defined for senior management hired from local community.	Procedure for local hiring from local community at significant locations of operation	Not available	Formal procedure needs to be defined for hiring Sr. management from significant location	2014
Indirect economic impacts							
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Fully	45, 91-97				
Environmental							
Materials							
EN1 COMM	Materials used by weight or volume.	Fully	66				
EN2	Percentage of materials used that are recycled input materials.	Fully	67				
Energy							
EN3	Direct energy consumption by primary energy source.	Fully	67				
EN4	Indirect energy consumption by primary source.	Fully	67				
EN5	Energy saved due to conservation and efficiency improvements.	Fully	67, 68				
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	69				
Water							
EN8	Total water withdrawal by source.	Fully	70, 72, 73				

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
EN9	Water sources significantly affected by withdrawal of water.	Fully	70, 72, 73				
EN10	Percentage and total volume of water recycled and reused.	Fully	70, 72, 73				
Biodiversity							
EN11 COMM	Location and size of land or waters owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Fully	78				
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Fully	78				
EN13 COMM	Habitats protected or restored.	Fully	78, 79				
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	78, 79				
Emissions, effluents and waste							
EN16	Total direct and indirect greenhouse gas emissions by weight.	Fully	69				
EN17	Other relevant indirect greenhouse gas emissions by weight.	Fully	69, 70				
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	70				
EN19	Emissions of ozone-depleting substances by weight.	Fully	74				
EN20	NO _x , SO _x , and other significant air emissions by type and weight.	Fully	74				
EN21	Total water discharge by quality and destination.	Fully	74				
EN22	Total weight of waste by type and disposal method.	Fully	75				
EN23	Total number and volume of significant spills.	Fully	74, 75				
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Fully	74				
Products and services							
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	77				
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Fully	77				
Compliance							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	Fully	77				

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Social: Labor Practices and Decent Work							
Employment							
LA1	Total workforce by employment type, employment contract, and region.	Fully	81, 82				
LA2	Total number and rate of employee turnover by age group, gender, and region.	Fully	82, 83, 84				
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	81				
Labor/management relations							
LA4	Percentage of employees covered by collective bargaining agreements.	Not	85				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	85				
FP3	Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country.	Fully	85				
Occupational health and safety							
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Fully	85				
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Partially	85. We do not report on this yet as we have thus far been unable to gather and collect data of absenteeism.	Absenteeism data	Not available	Data on absenteeism need to capture.	2014
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Fully	85				
Training and education							
LA10	Average hours of training per year per employee by employee category.	Partially	86. We do not report on this yet as we have thus far been unable to gather the data because we do not maintain data according to employee category.	Average hours of training by employee category	Not available	Data according to employee category need to capture	2014
LA12	Percentage of employees receiving regular performance and career development reviews.	Fully	86				

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Diversity and equal opportunity							
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Fully	84, 85				
LA14	Ratio of basic salary of men to women by employee category.	Fully	86				
Social: Human Rights							
Investment and procurement practices							
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Fully	88				
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Fully	88 and formal policies for human rights need to formulate.				
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Fully	88. and formal policies for human rights need to formulate.				
Nondiscrimination							
HR4	Total number of incidents of discrimination and actions taken.	Fully	88. No incidents of discrimination and formal policies for human rights need to formulate.				
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Fully	88. No such incidents and formal policies for human rights need to formulate.				
Child labor							
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Fully	88. No such incidents and formal policies for human rights need to formulate.				
Forced and compulsory labor							
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	Fully	88. No such incidents and formal policies for human rights need to formulate.				

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Social : Society							
Community							
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Fully	91-101				
FP4	Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need.	Fully	44, 45, 91, 92. We include programs and practices that promote and improved welfare for communities in need.				
Corruption							
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	102. Formal policies & procedures on anti-corruption needs to formulate. We aim to do so by 2014.				
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Fully	102. Formal policies & procedures on anti-corruption needs to formulate. We aim to do so by 2014.				
SO4	Actions taken in response to incidents of corruption.	Fully	102. No incident of corruption.				
Public policy							
SO5 COMM	Public policy positions and participation in public policy development and lobbying.	Fully	102				
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	102				
Anti-competitive behavior							
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Fully	102				
SO8	Monetary value of significant fines and total number of nonmonetary sanctions for noncompliance with laws and regulations.	Fully	102				

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Social : Product Responsibility							
Customer health and safety							
PR1 COMM	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Partially	105. We do not report on this yet as we have thus far been unable to gather the data because our product and services are not certified for health & safety impact.	LCA of product	Not available	LCA of product will cover in next reporting period	2014
PR2 COMM	Total number of incidents of noncompliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Fully	110				
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Fully	106				
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and sugars.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
FP7	Percentage of total sales volume of consumer products, by product category sold, that contain increased fiber, vitamins, minerals, phytochemical or functional food additives.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
Product and service labelling							
PR3 COMM	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Fully	109, 110				
FP8	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements.	Fully	109, 110				
PR4	Total number of incidents of noncompliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	Fully	110				
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Partially	108. We do not report on this yet as we have thus far been unable to gather the data because some manufacturing locations are in process to implement customer satisfaction procedures.	Data from overseas locations is not included	Not available	Data for all plants within boundary will need to covered.	2014

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Marketing communications							
PR6 COMM	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	109,110				
PR7	Total number of incidents of noncompliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Fully	110				
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	110				
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	Fully	110				
Animal Welfare							
Breeding and genetics							
FP9	Percentage and total of animals raised and/or processed, by species and breed type.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
Animal husbandry							
FP10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
FP11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
FP12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
Transportation, handling and slaughter							
FP13	Total number of incidents of noncompliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	110				
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	Fully	110				
Animal Welfare							
Breeding and genetics							
FP9	Percentage and total of animals raised and/or processed, by species and breed type.	We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.					

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Animal husbandry							
FP10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic.					We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.	
FP11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type.					We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.	
FP12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type.					We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.	
Transportation, handling and slaughter							
FP13	Total number of incidents of noncompliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals.					We do not report on this point since the disclosure are prescribed by the GRI Guidelines is not applicable to our business because we are not in that business.	