

# GRI INDEX

## GRI STANDARDS

		LOCATION	COMMENTS
<b>GRI 102: General disclosures</b>			
<b>Organizational profile</b>			
Core Disclosure 102-1	Name of the organization		<a href="#">HKScan in brief</a>
Core Disclosure 102-2	Activities, brands, products, and services		<a href="#">HKScan in brief</a> <a href="#">Market areas</a>
Core Disclosure 102-3	Location of headquarters		<a href="#">Market areas</a>
Core Disclosure 102-4	Location of operations		<a href="#">Market areas</a>
Core Disclosure 102-5	Ownership and legal form		<a href="#">Shares and shareholders</a>
Core Disclosure 102-6	Markets served		<a href="#">HKScan in brief</a> <a href="#">Market areas</a>
Core Disclosure 102-7	Scale of the organization		<a href="#">Employees</a> <a href="#">Market areas</a> <a href="#">Key figures</a> <a href="#">Shares and Shareholders</a>
Core Disclosure 102-8	Information on employees and other workers		<a href="#">CR/Social responsibility/ Employees</a>
Core Disclosure 102-9	Supply chain		<a href="#">CR/Social responsibility/ Responsible and ethical sourcing</a>
Core Disclosure 102-10	Significant changes to the organization and its supply chain		<a href="#">Report of the Board of Directors</a>
Core Disclosure 102-11	Precautionary Principle or approach		<a href="#">CR/Environment</a>
Core Disclosure 102-12	External initiatives		<a href="#">CR/Corporate Responsibility at HKScan/</a>

		<a href="#">Collaboration with stakeholders</a>
		<a href="#">CR/Social/Responsible and ethical sourcing</a>
		<a href="#">CR/Environment</a>
Core Disclosure 102-13	Membership of associations	<a href="#">Collaboration with stakeholders</a>
<b>Strategy</b>		
Core Disclosure 102-14	Statement from senior decision-maker	<a href="#">CEO's Review</a>
<b>Ethics and integrity</b>		
Core Disclosure 102-16	Values, principles, standards, and norms of behavior	<a href="#">HKScan's values and operating principles</a> <a href="#">Strategy</a> <a href="#">Employees</a>
<b>Governance structure</b>		
Core Disclosure 102-18	Governance structure	<a href="#">Corporate Governance Statement</a> <a href="#">CR/Organisation of the responsibility work</a>
<b>Stakeholder engagement</b>		
Core Disclosure 102-40	List of stakeholder groups	<a href="#">CR/Corporate Responsibility at HKScan/ Collaboration with stakeholders</a>
Core Disclosure 102-41	Collective bargaining agreements	<a href="#">CR/Social responsibility/ Employees</a>
Core Disclosure 102-42	Identifying and selecting stakeholders	<a href="#">CR/Corporate Responsibility at HKScan/ Collaboration with stakeholders</a>
Core Disclosure 102-43	Approach to stakeholder engagement	<a href="#">CR/Corporate Responsibility at HKScan/ Collaboration with stakeholders</a> <a href="#">CR/Social responsibility/</a>

			<a href="#">Employees</a>	
Core Disclosure 102-44	Key topics and concerns raised		<a href="#">CR/Corporate Responsibility at HKScan/ Collaboration with stakeholders</a>	
<b>Reporting practice</b>				
Core Disclosure 102-45	Entities included in the consolidated financial statements		<a href="#">Notes to the Financial Statements for 2017, Related party transactions</a>	
Core Disclosure 102-46	Defining report content and topic Boundaries		<a href="#">CR/Corporate Responsibility at HKScan/ Materiality analysis</a>	
Core Disclosure 102-47	List of material topics		<a href="#">CR/Corporate Responsibility at HKScan/ Materiality analysis</a>	
Core Disclosure 102-48	Restatements of information		<a href="#">CR/Reporting principles</a>	N/A - First GRI report
Core Disclosure 102-49	Changes in reporting		<a href="#">CR/Reporting principles</a>	N/A - First GRI report
Core Disclosure 102-50	Reporting period		<a href="#">CR/Reporting principles</a>	
Core Disclosure 102-51	Date of most recent report		<a href="#">CR/Reporting principles</a>	
Core Disclosure 102-52	Reporting cycle		<a href="#">CR/Reporting principles</a>	
Core Disclosure 102-53	Contact point for questions regarding the report		<a href="#">CR/Reporting principles</a>	
Core Disclosure 102-54	Claims of reporting in accordance with the GRI Standards		<a href="#">CR/Reporting principles</a>	This report has been prepared in accordance with the GRI Standards: Core option
Core Disclosure 102-55	GRI content index		<a href="#">CR/Reporting principles/GRI</a>	
Core Disclosure 102-56	External assurance		<a href="#">CR/Reporting principles</a>	No external assurance
<b>GRI 103: Management approach</b>				
Disclosure 103-1	Explanation of the material topic and its Boundary		<a href="#">CR/Economic responsibility</a> <a href="#">CR/Social responsibility</a>	

		<a href="#">CR/Animal health and welfare</a>
		<a href="#">CR/Environment</a>
Disclosure 103-2	The management approach and its components	<a href="#">CR/Economic responsibility</a>
		<a href="#">CR/Social responsibility</a>
		<a href="#">CR/Animal health and welfare</a>
		<a href="#">CR/Environment</a>
Disclosure 103-3	Evaluation of the management approach	<a href="#">CR/Economic responsibility</a>
		<a href="#">CR/Social responsibility</a>
		<a href="#">CR/Animal health and welfare</a>
		<a href="#">CR/Environment</a>

**ECONOMIC STANDARDS**

<b>GRI 201: Economic performance</b>		
Disclosure 201-1	Direct economic value generated and distributed	<p><a href="#">Financial statement, Income statement and related notes</a></p> <p><a href="#">Segment reporting revenue and EBIT</a></p>
		<p>Payments to government by country not listed in the financial statement</p> <p>Community investments not material: Voluntary donations plus investment of funds in the broader community where the target beneficiaries are external to the organization and not business related, not reported.</p> <p>Segment reporting revenue and EBIT level: Criteria used is based on segment reporting (management reporting detail level)</p>
Disclosure 201-3	Defined benefit plan obligations and other retirement plans	<p><a href="#">Financial statement pension note</a></p>
		Percentage of salary contributed by employee or employer: Not presented but employer's contribution is visible in the income statement and related notes
Disclosure 201-4	Financial assistance received from government	<p><a href="#">Financial statement note 2: subsidies</a></p> <p><a href="#">Annual report shareholder information: government presentation in the shareholding structure</a></p>
		Reported partly

**GRI 204: Procurement practices**

Disclosure 204-1	Proportion of spending on local suppliers	<a href="#">CR/Social/Responsible sourcing</a>	
G4 Food Processing Sector Disclosure 1	Percentage of purchased volume from suppliers compliant with company's sourcing policy	<a href="#">CR/Social/Responsible sourcing</a>	Reported as relevance for HKScan : - Animal sourcing (live): % of purchasing according to animal sourcing practices - Percentage of purchased volume from suppliers compliant with HKScan's Supplier Guidelines
G4 Food Processing Sector Disclosure 2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	<a href="#">CR/Social/Responsible sourcing</a>	Reported as relevance for HKScan - sourcing principles in: - Responsible produced soy in value chain (animal feed, food product ingredient) - Responsible produced palm oil

**GRI 205: Anti-corruption**

**[CR/Corporate Responsibility at HKScan/Values and operating principles](#)**

Disclosure 205-2	Communication and training about anti-corruption policies and procedures	<a href="#">CR/Corporate Responsibility at HKScan/Values and operating principles</a>	
Disclosure 205-3	Confirmed incidents of corruption and actions taken	<a href="#">CR/Corporate Responsibility at HKScan/Values and operating principles</a>	

**GRI 206: Anti-competitive behavior**

**[CR/Corporate Responsibility at HKScan/Values and operating principles](#)**

**ENVIRONMENTAL STANDARDS**

**GRI 301: Materials**

Disclosure 301-1	Materials used by weight or volume	<a href="#">CR/Environment/Material efficiency and waste/Packaging materials</a>	
Disclosure 301-2	Recycled input materials used	<a href="#">CR/Environment/Material efficiency and waste/Packaging materials</a>	

**GRI 302: Energy**

Disclosure 302-1	Energy consumption within the organization	<a href="#">CR/Environment/Greenhouse gas emissions</a>	Used calculation unit MWh
Disclosure	Reduction of energy consumption	<a href="#">CR/Environment/</a>	

302-4		<a href="#">Energy efficiency</a>	
<b>GRI 303: Water</b>			
Disclosure 303-1	Water withdrawal by source	<a href="#">CR/Environment/Water use and wastewater</a>	Reported fresh water from municipal water supplies, water from other sources not used
<b>GRI 304: Biodiversity</b>	<b>Overall approach</b>	<a href="#">CR/Environment/Environmental work at farms</a>	Reported as relevance for HKScan: Cattle and sheep grazing at semi-natural pastures
<b>GRI 305: Emissions</b>			
Disclosure 305-1	Direct (Scope 1) GHG emissions	<a href="#">CR/Environment/Greenhouse gas emissions</a>	
Disclosure 305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">CR/Environment/Greenhouse gas emissions</a>	
Disclosure 305-5	Reduction of GHG emissions	<a href="#">CR/Environment/Greenhouse gas emissions</a>	
<b>GRI 306: Effluents and waste</b>			
Disclosure 306-2	Waste by type and disposal method	<a href="#">CR/Environment/Material efficiency and waste</a>	
<b>GRI 307: Environmental compliance</b>			
Disclosure 307-1	Non-compliance with environmental laws and regulations	<a href="#">CR/Environment</a>	

**SOCIAL STANDARDS**

<b>GRI 403: Occupational health and safety</b>			
Disclosure 403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<a href="#">CR/Social/Responsibility/Employees</a>	
<b>GRI 405-412: Human rights, principles</b>			
<b>GRI 413: Local communities</b>			
<b>GRI 414: Supplier social assessment</b>			
Disclosure 414-2	Negative social impacts in the supply chain and actions taken	<a href="#">CR/Social/Responsible and ethical sourcing</a>	Sourcing volumes from risk countries very low, process created to mitigate negative impacts
<b>GRI 416: Customer health and safety</b>			
Disclosure 416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">CR/Social/Social responsibility products/</a>	

		<a href="#">Responsible products</a>	
G4 Food Processing Sector Disclosure 6	Percentage of total sales volume of consumer products, by product category, that are lowered saturated fat, trans fats, sodium and added sugar	<a href="#">CR/Social/Social responsibility products/ Responsible products</a>	Reported: percentage of total product development
Disclosure 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">CR/Social/Social responsibility products/ Responsible products</a>	Product recalls reported
G4 Food Processing Sector Disclosure 5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	<a href="#">CR/Social/Social responsibility products/ Responsible products</a>	Reported: FSSC 22 000, IFS, BRC, ISO 22 000

**HKScan special: Animal health and welfare**

G4 Food Processing Sector Disclosure 9	Percentage and total of animals raised and/or processes, by species and breed type	<a href="#">CR/Animal health and welfare/ Animal rearing descriptions by animal specie</a>	
G4 Food Processing Sector Disclosure 10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic	<a href="#">CR/Animal health and welfare/ Animal rearing descriptions by animal specie</a>	
G4 Food Processing Sector Disclosure 11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type	<a href="#">CR/Animal health and welfare/ Animal rearing descriptions by animal specie</a>	
G4 Food Processing Sector Disclosure 12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	<a href="#">CR/Animal health and welfare/ Animal rearing descriptions by animal specie</a>	
G4 Food Processing Sector Disclosure 13	Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices	<a href="#">CR/Animal health and welfare/ Animal rearing descriptions by animal specie</a>	