

GRI INDEX

GRI STANDARDS

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

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

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

		CR/Animal health and welfare
		CR/Environment
Disclosure 103-2	The management approach and its components	CR/Economic responsibility
		CR/Social responsibility
		CR/Animal health and welfare
		CR/Environment
Disclosure 103-3	Evaluation of the management approach	CR/Economic responsibility
		CR/Social responsibility
		CR/Animal health and welfare
		CR/Environment

ECONOMIC STANDARDS

GRI 201: Economic performance		
Disclosure 201-1	Direct economic value generated and distributed	<p>Financial statement, Income statement and related notes</p> <p>Segment reporting revenue and EBIT</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>Financial statement pension note</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>Financial statement note 2: subsidies</p> <p>Annual report shareholder information: government presentation in the shareholding structure</p>
		Reported partly

GRI 204: Procurement practices

Disclosure 204-1	Proportion of spending on local suppliers	CR/Social/Responsible sourcing	
G4 Food Processing Sector Disclosure 1	Percentage of purchased volume from suppliers compliant with company's sourcing policy	CR/Social/Responsible sourcing	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	CR/Social/Responsible sourcing	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	CR/Corporate Responsibility at HKScan/Values and operating principles	
Disclosure 205-3	Confirmed incidents of corruption and actions taken	CR/Corporate Responsibility at HKScan/Values and operating principles	

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	CR/Environment/Material efficiency and waste/Packaging materials	
Disclosure 301-2	Recycled input materials used	CR/Environment/Material efficiency and waste/Packaging materials	

GRI 302: Energy

Disclosure 302-1	Energy consumption within the organization	CR/Environment/Greenhouse gas emissions	Used calculation unit MWh
Disclosure	Reduction of energy consumption	CR/Environment/	

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

SOCIAL STANDARDS

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

		Responsible products	
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	CR/Social/Social responsibility products/ Responsible products	Reported: percentage of total product development
Disclosure 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	CR/Social/Social responsibility products/ Responsible products	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	CR/Social/Social responsibility products/ Responsible products	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	CR/Animal health and welfare/ Animal rearing descriptions by animal specie	
G4 Food Processing Sector Disclosure 10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic	CR/Animal health and welfare/ Animal rearing descriptions by animal specie	
G4 Food Processing Sector Disclosure 11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type	CR/Animal health and welfare/ Animal rearing descriptions by animal specie	
G4 Food Processing Sector Disclosure 12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	CR/Animal health and welfare/ Animal rearing descriptions by animal specie	
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	CR/Animal health and welfare/ Animal rearing descriptions by animal specie	