

# Content Index

## HKEX ESG Reporting Guide

HKEX ESG Reporting Aspects		Reporting Section	Remarks
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	How We Govern and Manage (p.24)	
Reporting Principles	A description of, or an explanation on, the application of the following Reporting Principles in the preparation of the ESG report: Materiality: The ESG report should disclose: (i) the process to identify and the criteria for the selection of material ESG factors; (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement. Quantitative: Information on the standards, methodologies, assumptions and/ or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable) should be disclosed. Consistency: The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	Horizon Scanning of Key Sustainability Trends (p.15) Understanding Our Impact through a Double-Materiality Lens (p.17) Vitasoy Sustainability Framework (p.19)	
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report. If there is a change in the scope, the issuer should explain the difference and reason for the change.	About This Report (p.5)	
<b>A. Environmental</b>			
<b>Aspect A1: Emissions</b>			
<b>Aspect A1: Emissions</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. <i>Note: Air emissions include NO<sub>x</sub>, SO<sub>x</sub>, and other pollutants regulated under national laws and regulations.</i> <i>Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride.</i> <i>Hazardous wastes are those defined by national regulations.</i>	Driving Emissions Reduction (p.48) Improving Energy Efficiency (p.53) Moving Towards Zero-Waste to Landfill (p.55)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI A1.1	The types of emissions and respective emissions data.	Driving Emissions Reduction (p.48) Moving Towards Zero-Waste to Landfill (p.55) Appendix I - Sustainability Performance Table (p.70)	Scope 1 and scope 2 greenhouse gas emissions include CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs. The greenhouse gas calculation is in line with the Greenhouse Gas Protocol. SO <sub>x</sub> and NO <sub>x</sub> emissions are not material issues.

HKEX ESG Reporting Aspects		Reporting Section	Remarks
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Driving Emissions Reduction (p.48) Appendix I - Sustainability Performance Table (p.70)	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Appendix I - Sustainability Performance Table (p.70)	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Moving Towards Zero-Waste to Landfill (p.55) Appendix I - Sustainability Performance Table (p.70)	
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them.	Driving Emissions Reduction (p.48) Moving Towards Zero-Waste to Landfill (p.55)	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them.	Moving Towards Zero-Waste to Landfill (p.55) Appendix I - Sustainability Performance Table (p.70)	
<b>Aspect A2: Use of Resources</b>			
<b>Aspect A2: Use of Resources</b>	General Disclosure Policies on the efficient use of resources, including energy, water and other raw materials. <i>Note: Resources may be used in production, in storage, transportation, in buildings, electronic equipment, etc.</i>	Driving Emissions Reduction (p.48) Improving Energy Efficiency (p.53) Sustainable Water Use (p.54) Moving Towards Zero-Waste to Landfill (p.55) Collaborating with Suppliers (p.57)	
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Improving Energy Efficiency (p.53) Appendix I - Sustainability Performance Table (p.70)	
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Sustainable Water Use (p.54) Appendix I - Sustainability Performance Table (p.70)	
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Improving Energy Efficiency (p.53)	

HKEX ESG Reporting Aspects		Reporting Section	Remarks
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Sustainable Water Use (p.54)	
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Transforming Packaging Sustainably (p.43)	
<b>Aspect A3: The Environment and Natural Resources</b>			
<b>Aspect A3: The Environment and Natural Resources</b>	General Disclosure Policies on minimising the issuer's significant impacts on the environment and natural resources.	Improving Energy Efficiency (p.53) Sustainable Water Use (p.54) Moving Towards Zero-Waste to Landfill (p.55) Collaborating with Suppliers (p.57)	
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Improving Energy Efficiency (p.53) Sustainable Water Use (p.54) Moving Towards Zero-Waste to Landfill (p.55) Collaborating with Suppliers (p.57)	
<b>Aspect A4: Climate Change</b>			
<b>Aspect A4: Climate Change</b>	General Disclosure Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Driving Emissions Reduction (p.48) Taskforce on Climate-Related Financial Disclosure (TCFD) Report (p.50)	
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	Taskforce on Climate-Related Financial Disclosure (TCFD) Report (p.50)	

HKEX ESG Reporting Aspects		Reporting Section	Remarks
<b>B. Social</b>			
<b>Aspect B1: Employment</b>			
<b>Aspect B1: Employment</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Lead by Example (p.61) Grow and Develop Our Team (p.62) Reward and Celebrate Excellence (p.63) Thrive in a Safe, Health and Inclusive Workplace (p.64)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI B1.1	Total workforce by gender, employment type (for example, full- or part- time), age group and geographical region.	Appendix I - Sustainability Performance Table (p.70)	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Appendix I - Sustainability Performance Table (p.70)	
<b>Aspect B2: Health and Safety</b>			
<b>Aspect B2: Health and Safety</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Thrive in a Safe, Health and Inclusive Workplace (p.64)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Thrive in a Safe, Health and Inclusive Workplace (p.64) Appendix I - Sustainability Performance Table (p.70)	
KPI B2.2	Lost days due to work injury.	Appendix I - Sustainability Performance Table (p.70)	
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored.	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
<b>Aspect B3: Development and Training</b>			
<b>Aspect B3: Development and Training</b>	General Disclosure Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. <i>Note: Training refers to vocational training. It may include internal and external courses paid by the employer.</i>	Grow and Develop Our Team (p.62)	
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Appendix I - Sustainability Performance Table (p.70)	
KPI B3.2	The average training hours completed per employee by gender and employee category.	United in Our Purpose, Committed to Improve Together (p.60) Appendix I - Sustainability Performance Table (p.70)	

HKEX ESG Reporting Aspects		Reporting Section	Remarks
<b>Aspect B4: Labour Standards</b>			
<b>Aspect B4: Labour Standards</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Thrive in a Safe, Health and Inclusive Workplace (p.64)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.		We have relevant employment policies in place which reference local regulatory requirements to prohibit the employment of child and forced labour.
KPI B4.2	Description of steps taken to eliminate such practices when discovered.		We have relevant employment policies in place which reference local regulatory requirements to prohibit the employment of child and forced labour.
<b>Aspect B5: Supply Chain Management</b>			
<b>Aspect B5: Supply Chain Management</b>	General Disclosure Policies on managing environmental and social risks of the supply chain.	Collaborating with Suppliers (p.57)	
KPI B5.1	Number of suppliers by geographical region.		Number of suppliers by geographical region is considered commercially sensitive and not disclosed.
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored.	Collaborating with Suppliers (p.57)	
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Collaborating with Suppliers (p.57)	
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Collaborating with Suppliers (p.57)	
<b>Aspect B6: Product Responsibility</b>			
<b>Aspect B6: Product Responsibility</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Ensuring Product Safety and Quality (p.41)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Ensuring Product Safety and Quality (p.41)	There was no product recall case in relation to food safety and health reason during the reporting period.
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Ensuring Product Safety and Quality (p.41)	We received zero complaint that leads to any product recall in FY2022/23. We have a standard operating procedure for handling complaints.
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.		We have internal mechanisms and standard procedures which monitor issues relating to the observation and protection of intellectual property rights.
KPI B6.4	Description of quality assurance process and recall procedures.	Ensuring Product Safety and Quality (p.41)	

HKEX ESG Reporting Aspects	Reporting Section	Remarks	
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored.	Ethics and Integrity (p.27)	
<b>Aspect B7: Anti-corruption</b>			
<b>Aspect B7: Anti-corruption</b>	General Disclosure Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Ethics and Integrity (p.27)	There were no confirmed incidents of non-compliance with related laws and regulations that had a significant impact on the Group during the reporting period.
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.		There were no concluded legal cases regarding corrupt practices brought against the Group or its employees during the reporting period.
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored.	Ethics and Integrity (p.27)	
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Ethics and Integrity (p.27)	
<b>Aspect B8: Community Investment</b>			
<b>Aspect B8: Community Investment</b>	General Disclosure Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Community (p.67)	
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Community (p.67)	We have not made any political contributions.
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Community (p.67)	

# GRI Standards

Vitasoy International Holdings Limited has reported in accordance with the GRI Standards for the period from 1st April 2022 to 31st March 2023.

GRI Standards		Reporting Section	Remarks
<b>GRI 2: General Disclosures 2021</b>			
2-1	Organizational details	About This Report (p.5) Vitasoy and Plant-Based Nutrition at a Glance (p.6)	
2-2	Entities included in the organization's sustainability reporting	About This Report (p.5)	All entities are included in the <a href="#">Annual Report 2022/23</a> .
2-3	Reporting period, frequency and contact point	About This Report (p.5)	
2-4	Restatements of information		There have been no restatements of information.
2-5	External assurance	Independent Assurance Report (p.69)	
2-6	Activities, value chain and other business relationships	Vitasoy and Plant-Based Nutrition at a Glance (p.6) Collaborating with Suppliers (p.57) Ethics and Integrity (p.27)	
2-7	Employees	Lead by Example (p.61) Grow and Develop Our Team (p.62) Reward and Celebrate Excellence (p.63) Thrive in a Safe, Health and Inclusive Workplace (p.64) Appendix I - Sustainability Performance Table (p.70)	
2-8	Workers who are not employees	Appendix I - Sustainability Performance Table (p.70)	The Group's manufacturing and business activities are performed by our employees, supported by our suppliers and business partners where appropriate, and did not involve significant engagement of other types of supervised workers.
2-9	Governance structure and composition	How We Govern and Manage (p.24)	
2-10	Nomination and selection of the highest governance body	How We Govern and Manage (p.24)	
2-11	Chair of the highest governance body	How We Govern and Manage (p.24)	
2-12	Role of the highest governance body in overseeing the management of impacts	How We Govern and Manage (p.24)	
2-13	Delegation of responsibility for managing impacts	How We Govern and Manage (p.24)	
2-14	Role of the highest governance body in sustainability reporting	How We Govern and Manage (p.24)	
2-15	Conflicts of interest	How We Govern and Manage (p.24) Ethics and Integrity (p.27)	

GRI Standards		Reporting Section	Remarks
2-16	Communication of critical concerns	How We Govern and Manage (p.24) Ethics and Integrity (p.27)	
2-17	Collective knowledge of the highest governance body	How We Govern and Manage (p.24)	
2-18	Evaluation of the performance of the highest governance body	How We Govern and Manage (p.24)	
2-19	Remuneration policies	How We Govern and Manage (p.24)	
2-20	Process to determine remuneration	How We Govern and Manage (p.24)	
2-21	Annual total compensation ratio	How We Govern and Manage (p.24)	
2-22	Statement on sustainable development strategy	Chairman's Message (p.3)	
2-23	Policy commitments		Please refer to the relevant sections of the report for company's policy commitments for responsible business conduct. The policies are also available on our sustainability website: <a href="https://www.vitasoy.com/policies/">https://www.vitasoy.com/policies/</a>
2-24	Embedding policy commitments		Please refer to the relevant sections of the report for how our company embeds each of our policy commitments for responsible business conduct.
2-25	Processes to remediate negative impacts		Please refer to the relevant sections of the report for our company's processes to remediate negative impacts of the material issues.
2-26	Mechanisms for seeking advice and raising concerns	Ethics and Integrity (p.27)	
2-27	Compliance with laws and regulations		There were no confirmed incidents of non-compliance with laws and regulations, significant fines or non-monetary sanctions for noncompliance that had a significant impact on the Group during the reporting period.
2-28	Membership associations		The Company actively participated in community groups promoting environmental and social sustainability. For example, the Company, at where it is headquartered, has been a member of the Business Environment Council and the Caring Company Scheme organised by Hong Kong Council of Social Service.
2-29	Approach to stakeholder engagement	Understanding Our Impact through a Double-Materiality Lens (p.17)	
2-30	Collective bargaining agreements		Employees are not restricted from forming or joining collective bargaining agreements and the Company does not actively track such information.
<b>GRI 3: Material Topics 2021</b>			
3-1	Process to determine material topics	Understanding Our Impact through a Double-Materiality Lens (p.17)	
3-2	List of material topics	Understanding Our Impact through a Double-Materiality Lens (p.17)	
<b>GRI 201: Economic Performance 2016</b>			
3-3	Management of material topics	Vitasoy and Plant-Based Nutrition at a Glance (p.6)	



GRI Standards		Reporting Section	Remarks
201-1	Direct economic value generated and distributed	Vitasoy and Plant-Based Nutrition at a Glance (p.6)	For details on our financial performance, please refer to our <a href="#">Annual Report 2022/23</a> .
<b>GRI 202: Market Presence 2016</b>			
3-3	Management of material topics	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Thrive in a Safe, Health and Inclusive Workplace (p.64)	We comply with local legal requirements with respect to minimum wage; hence the wages of all employees, regardless of gender, were at or above the minimum wage during the reporting year.
<b>GRI 203: Indirect Economic Impacts 2016</b>			
3-3	Management of material topics	Vitasoy and Plant-Based Nutrition at a Glance (p.6) Spearheading the Shift to Plant-based Diet (p.30) Expanded Plant-based Product Range (p.33)	
203-2	Significant indirect economic impacts	Vitasoy and Plant-Based Nutrition at a Glance (p.6) Focusing on What Matters (p.11) Spearheading the Shift to Plant-based Diet (p.30) Expanded Plant-based Product Range (p.33)	
<b>GRI 204: Procurement Practices 2016</b>			
3-3	Management of material topics	Collaborating with Suppliers (p.57)	
204-1	Proportion of spending on local suppliers	Collaborating with Suppliers (p.57)	For the 2022/23 reporting year, sourcing from local suppliers and distributors accounted for 94% of our procurement spend in Mainland China business.  Local purchasing is defined as procurement transactions performed with vendors based in the same country as our manufacturing facilities.
<b>GRI 205: Anti Corruption 2016</b>			
3-3	Management of material topics	Ethics and Integrity (p.27)	
205-1	Operations assessed for risks related to corruption	Ethics and Integrity (p.27)	
205-2	Communication and training about anti-corruption policies and procedures	How We Govern and Manage (p.24) Ethics and Integrity (p.27)	
205-3	Confirmed incidents of corruption and actions taken		There were no confirmed incidents of non-compliance with laws and regulations relating to corruption that had a significant impact on the Group or legal proceedings brought against the Group or its employees during the reporting year.

GRI Standards		Reporting Section	Remarks
<b>GRI 301: Materials 2016</b>			
3-3	Management of material topics	Transforming Packaging Sustainably (p.43) Promoting and Enabling Recycling (p.45)	
301-1	Materials used by weight or volume	Transforming Packaging Sustainably (p.43)	
301-3	Reclaimed products and their packaging materials	Transforming Packaging Sustainably (p.43)	
<b>GRI 302: Energy 2016</b>			
3-3	Management of material topics	Driving Emissions Reduction (p.48) Taskforce on Climate-Related Financial Disclosure (TCFD) Report (p.50) Improving Energy Efficiency (p.53)	
302-1	Energy consumption within the organization	Driving Emissions Reduction (p.48) Improving Energy Efficiency (p.53) Appendix I - Sustainability Performance Table (p.70)	There was no solar energy sold via the Feed-in Tariff (FiT) scheme in the reporting period.
302-3	Energy intensity	Improving Energy Efficiency (p.53) Appendix I - Sustainability Performance Table (p.70)	
302-4	Reduction of energy consumption	Driving Emissions Reduction (p.48) Improving Energy Efficiency (p.53)	
<b>GRI 303: Water and Effluents 2018</b>			
3-3	Management of material topics	Sustainable Water Use (p.54)	
303-3	Water withdrawal	Sustainable Water Use (p.54) Appendix I - Sustainability Performance Table (p.70)	100% of the water we use in our manufacturing processes within the scope of this report comes from municipal water sources except for our production plant in the Philippines
303-5	Water Consumption	Sustainable Water Use (p.54) Appendix I - Sustainability Performance Table (p.70)	Our production plant in Shanghai is the only factory exposed to high water stress according to WRI's Aqueduct.
<b>GRI 304: Biodiversity 2016</b>			
3-3	Management of material topics	Transforming Packaging Sustainably (p.43) Collaborating with Suppliers (p.57)	
304-2	Significant impacts of activities, products and services on biodiversity	Collaborating with Suppliers (p.57)	
304-3	Habitats protected or restored	Community (p.67)	

GRI Standards		Reporting Section	Remarks
<b>GRI 305: Emissions 2016</b>			
3-3	Management of material topics	Driving Emissions Reduction (p.48)	
305-1	Direct (Scope 1) GHG emissions	Driving Emissions Reduction (p.48) Appendix I - Sustainability Performance Table (p.70)	The GHG emissions include CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, and did not involve emissions from biogenic sources. The GHG calculation is in line with the Greenhouse Gas Protocol.
305-2	Energy indirect (Scope 2) GHG emissions	Driving Emissions Reduction (p.48) Appendix I - Sustainability Performance Table (p.70)	The GHG emissions include CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs. The GHG calculation is in line with the Greenhouse Gas Protocol.
305-3	Other indirect (Scope 3) GHG emissions	Driving Emissions Reduction (p.48) Appendix I - Sustainability Performance Table (p.70)	The Group's operation did not involve biogenic CO <sub>2</sub> emissions.
305-4	GHG emissions intensity	Vitasoy Sustainability Framework (p.19) Driving Emissions Reduction (p.48) Appendix I - Sustainability Performance Table (p.70)	
305-5	Reduction of GHG emissions	Driving Emissions Reduction (p.48)	
<b>GRI 306: Waste 2020</b>			
3-3	Management of material topics	Transforming Packaging Sustainably (p.43) Moving Towards Zero-Waste to Landfill (p.55)	
306-1	Waste generation and significant waste-related impacts	Transforming Packaging Sustainably (p.43) Moving Towards Zero-Waste to Landfill (p.55)	
306-2	Management of significant waste-related impacts	Transforming Packaging Sustainably (p.43) Moving Towards Zero-Waste to Landfill (p.55)	
306-3	Waste generated	Moving Towards Zero-Waste to Landfill (p.55) Appendix I - Sustainability Performance Table (p.70)	
306-4	Waste diverted from disposal	Moving Towards Zero-Waste to Landfill (p.55) Appendix I - Sustainability Performance Table (p.70)	Hazardous waste (e.g. small amounts of lubricating oil and laboratory waste) are collected by specialised waste contractors and disposed of at regulated hazardous waste disposal facilities.
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
3-1	Management of material topics	Collaborating with Suppliers (p.57)	
308-1	New suppliers that were screened using environmental criteria	Collaborating with Suppliers (p.57)	
308-2	Negative environmental impacts in the supply chain and actions taken	Collaborating with Suppliers (p.57)	

GRI Standards		Reporting Section	Remarks
<b>GRI 401: Employment 2016</b>			
3-3	Management of material topics	Lead by Example (p.61) Grow and Develop Our Team (p.62) Reward and Celebrate Excellence (p.63) Thrive in a Safe, Health and Inclusive Workplace (p.64)	
401-1	New employee hires and employee turnover	Appendix I - Sustainability Performance Table (p.70)	
<b>GRI 403: Occupational Health and Safety 2018</b>			
3-3	Management of material topics	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
403-5	Worker training on occupational health and safety	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
403-6	Promotion of worker health	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
403-9	Work-related injuries	Thrive in a Safe, Health and Inclusive Workplace (p.64) Appendix I - Sustainability Performance Table (p.70)	The lost time injury rates and lost day rates were calculated on 200,000 hours worked. The factor 200,000 is the annual hours worked by 100 employees, based on 40 hours per week for 50 weeks a year.
<b>GRI 404: Training and Education 2016</b>			
3-3	Management of material topics	Grow and Develop Our Team (p.62)	
404-1	Average hours of training per year per employee	Appendix I - Sustainability Performance Table (p.70)	
404-2	Programs for upgrading employee skills and transition assistance programs	Grow and Develop Our Team (p.62)	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
3-3	Management of material topics	Thrive in a Safe, Health and Inclusive Workplace (p.64)	
405-1	Diversity of governance bodies and employees	How We Govern and Manage (p.24) Appendix I - Sustainability Performance Table (p.70)	To learn more about our company shareholdings, our Board and Board Committee structure, and our governance and sustainability policies, please visit the Corporate Governance section of our website and Annual Report.
<b>GRI 413: Local Communities 2016</b>			
3-3	Management of material topics	Community (p.67)	
413-1	Operations with local community engagement, impact assessments, and development programs	Understanding Our Impact through a Double-Materiality Lens (p.17) Community (p.67)	

GRI Standards		Reporting Section	Remarks
<b>GRI 414: Supplier Social Assessment 2016</b>			
3-3	Management of material topics	Ethics and Integrity (p.27) Collaborating with Suppliers (p.57)	
414-1	New suppliers that were screened using social criteria	Collaborating with Suppliers (p.57)	
414-2	Negative social impacts in the supply chain and actions taken	Collaborating with Suppliers (p.57)	
<b>GRI 416: Customer Health and Safety 2016</b>			
3-3	Management of material topics	Developing a Healthier, Plant-Based Portfolio (p.31) Expanded Plant-based Product Range (p.33) Healthier Products: "Vitasoy Nutrition Criteria" (p.35) Develop and Reformulate: Reducing Saturated Fat and Sugar (p.37) Encouraging Healthier Choices (p.39) Ensuring Product Safety and Quality (p.41) Committing to Non-GM, Natural and Organic Ingredients (p.42)	
416-1	Assessment of the health and safety impacts of product and service categories	Healthier Products: "Vitasoy Nutrition Criteria" (p.35)	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		There were no non-compliance cases concerning the health and safety impacts of our products and services during the reporting year.
<b>GRI 417: Marketing and Labeling 2016</b>			
3-3	Management of material topics	Encouraging Healthier Choices (p.39)	
417-1	Requirements for product and service information and labeling	Encouraging Healthier Choices (p.39)	
417-2	Incidents of non-compliance concerning product and service information and labeling		There were no non-compliance cases concerning product and service information and labeling during the reporting year.
417-3	Incidents of non-compliance concerning marketing communications		There were no non-compliance cases concerning product and service information and labeling during the reporting year.
<b>GRI 418: Customer Privacy 2016</b>			
3-3	Management of material topics	Ethics and Integrity (p.27)	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no substantial complaints concerning breaches of customer privacy and losses of customer data during the reporting year.