

GRI Content Index



GRI Content Index

GRI Standard	Disclosure	Location	Omission		
			REQUIREMENT(S) OMITTED	Reason	Explanation
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	21-25			
	2-2 Entities included in the organization's sustainability reporting	30			
	2-3 Reporting period, frequency and contact point	30			
	2-4 Restatements of information	30, 40			
	2-5 External assurance	-			
	2-6 Activities, value chain and other business relationships	22-28			
	2-7 Employees	228-230			
	2-8 Workers who are not employees	230			
	2-9 Governance structure and composition	AR37			
	2-10 Nomination and selection of the highest governance body	AR126-127			
	2-11 Chair of the highest governance body	AR111			
	2-12 Role of the highest governance body in overseeing the management of impacts	AR111-112			
	2-13 Delegation of responsibility for managing impacts	AR111-113			
	2-14 Role of the highest governance body in sustainability reporting	AR119-120			
	2-15 Conflicts of interest	AR132			
	2-16 Communication of critical concerns	33-39			
	2-17 Collective knowledge of the highest governance body	AR127			
	2-18 Evaluation of the performance of the highest governance body	AR119			
	2-19 Remuneration policies	AR122			
	2-20 Process to determine remuneration	AR131			
2-21 Annual total compensation ratio	AR131	a, b, c	Confidentiality constraints	Compensation is the individual matter. AP respect the privacy and the wish of the individual to disclose the matter.	
2-22 Statement on sustainable development strategy	10-11				
2-23 Policy commitments	6-9				
2-24 Embedding policy commitments	9				
2-25 Processes to remediate negative impacts	32-41				
2-26 Mechanisms for seeking advice and raising concerns	219				
2-27 Compliance with laws and regulations	44				
2-28 Membership associations	12				
2-29 Approach to stakeholder engagement	31-37				
2-30 Collective bargaining agreements	88				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	47			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	38-41			
	3-2 List of material topics	38-41			

GRI Standard	Disclosure	Location	Omission		
			REQUIREMENT(S) OMITTED	Reason	Explanation
Corporate Governance and Ethics					
GRI 3: Material Topics 2021	3-3 Management of material topics	149-164			
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	149-157			
	205-2 Communication and training about anti-corruption policies and procedures	161			
	205-3 Confirmed incidents of corruption and actions taken	163			
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	163			
Risk Management and Compliance/ Business Model Resilience					
GRI 3: Material Topics 2021	3-3 Management of material topics	165-173			
Supply Chain Management/ Sourcing					
GRI 3: Material Topics 2021	3-3 Management of material topics	174-176			
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	187			
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	182, 185			
	308-2 Negative environmental impacts in the supply chain and actions taken	187			
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	182, 185			
	414-2 Negative social impacts in the supply chain and actions taken	187-189			
Innovation/ Product Design					
GRI 3: Material Topics 2021	3-3 Management of material topics	195-196			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	201			
	203-2 Significant indirect economic impacts	197-203			
Customer Relationship Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	204-217			
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	197-217	a	Information unavailable/incomplete	AP has included health and environmental criteria in the product design. However, the percentage of product and service which was assessed for health and impacts have not been assessed.
	416-2 Incidents of non compliance concerning the health and safety impacts of products and service	No incidents reported	a, b	Not applicable	
Data and Cyber Security Privacy Protection					
GRI 3: Material Topics 2021	3-3 Management of material topics	190-194			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	192			
Tax Strategy					
GRI 3: Material Topics 2021	3-3 Management of material topics	160			

GRI Standard	Disclosure	Location	Omission		
			REQUIREMENT(S) OMITTED	Reason	Explanation
Environmental Management and Compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	43-45			
GRI 307: Environmental Compliance	307-1 Non compliance with environmental laws and regulations	221			
Climate Strategy and Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	66-70			
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	68-70			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	71-72			
	305-2 Energy indirect (Scope 2) GHG emissions	71-72			
	305-3 Other indirect (Scope 3) GHG emissions	71-72			
	305-4 GHG emissions intensity	-	a, b, c, d	Information unavailable/incomplete	AP has not collected the GHG intensity of the organization. It aims to collect the data in 2025
	305-5 Reduction of GHG emissions	72-73			
Energy Management					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	51-54			
	302-3 Energy intensity	52			The information is limited to the head office.
	302-4 Reduction of energy consumption	52			
	302-5 Reductions in energy requirements of products and services	53-54			
Air Pollution					
GRI 3: Material Topics 2021	3-3 Management of material topics	58-59			
GRI 305: Emissions	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	225-227			
Building Material					
GRI 3: Material Topics 2021	301-1 Materials used by weight or volume	46-50			
	301-2 Recycled input materials used	48			
	301-3 Reclaimed products and their packaging materials	Not applicable			
Waste Management					
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	61-62			The information is limited to the head office.
	306-2 Management of significant waste-related impacts	62-65			
	306-3 Waste generated	227			
	306-4 Waste diverted from disposal	227			
	306-5 Waste directed to disposal	227			
Water Management					
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	54, 56			The information is limited to the head office.
	303-2 Management of water discharge-related impacts	56-57			
	303-3 Water withdrawal	221			
	303-4 Water discharge	222-225			
	303-5 Water consumption	225			

GRI Standard	Disclosure	Location	Omission		
			REQUIREMENT(S) OMITTED	Reason	Explanation
Biodiversity					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	75			
	304-2 Significant impacts of activities, products and services on biodiversity	75-76			
	304-3 Habitats protected or restored	77-79			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	77-79			
Human Capital Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	107-123			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	110			
	404-2 Programs for upgrading employee skills and transition assistance programs	108-110			
	404-3 Percentage of employees receiving regular performance and career development reviews	114-117			
Occupational, Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	124-128			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	125			
	403-2 Hazard identification, risk assessment, and incident investigation	128-129			
	403-3 Occupational health services	129-131			
	403-4 Worker participation, consultation, and communication on occupational health and safety	131-135			
	403-5 Worker training on occupational health and safety	129, 131-133			
	403-6 Promotion of worker health	130-131			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	125-128			
	403-8 Workers covered by an occupational health and safety management system	133-134			
	403-9 Work-related injuries	134, 230			
	403-10 Work-related ill health	134			
Community Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	136-140			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	140-147			
	413-2 Operations with significant actual and potential negative impacts on local communities	140-147			

GRI Standard	Disclosure	Location	Omission		
			REQUIREMENT(S) OMITTED	Reason	Explanation
Labour Practice					
GRI 3: Material Topics 2021	3-3 Management of material topics	96-97			
GRI 401: Employment	401-1 New employee hires and employee turnover	99-100			
	401-2 Benefits provided to full time employees that are not provided to temporary or part time employees	101-102			
	401-3 Parental leave	230			
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	98, 228-229			
Human Rights (DE&I)					
GRI 3: Material Topics 2021	3-3 Management of material topics	85-95			
GRI 405: Diversity and Equal Opportunity	405-2 Ratio of basic salary and remuneration of women to men for each employee category, by significant locations of operation	99	a, b	Confidentiality constraints	Compensation is the individual matter. Therefore, AP omit the ratio of compensation of women to men.
GRI 406: Non discrimination	406-1 Incidents of discrimination and corrective actions taken	94			
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	88, 178-179			
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	86-87, 228			
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	86-87, 90			
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures	228			
GRI 412: Forced or Compulsory Labor	412-1 Operations that have been subject to human rights reviews or impact assessments	228			
	412-2 Employee training on human rights policies or procedures	87			