

APPENDIX A: GRI TABLE

This report has been prepared with guidance from GRI Reporting Framework. This index shows which of the G3 indicators we report on in this report for a B application level. For a full G3 index assessment, please see Appendix A at mec.ca/accountability. For Disclosure on Management Approach see Appendix D, also available on our website.

Key

- I Included
- P Partially included

	GRI INDICATOR	Key	Page
1	Strategy and Analysis		
1.1	Statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization and its strategy	I	2
1.2	Description of Key Impacts, Risks, and Opportunities	I	2, 9-10
2	Organizational Profile		
2.1	Name of the reporting organization	I	1
2.2	Primary brands, products and/or services	I	1, 8
2.3	Operational structure of the organization including main divisions, operating companies, subsidiaries, and joint ventures	I	11, 13
2.4	Location of organization's headquarters	I	1
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	I	1
2.6	Nature of ownership and legal form	I	1, 8
2.7	Markets served (including geographic breakdown, sectors served, types of customers/beneficiaries)	I	1, 45
2.8	Scale of the reporting organization, including:	I	1, 58
	• Number of employees		
	• Net sales (for private sector organizations) or net revenues (for public sector organizations)		
	• Total capitalization broken down in terms of debt and equity (for private sector organizations)		
	• Quantity of products or services provided		
2.9	Significant changes during the reporting period regarding size, structure, or ownership including:	I	2, 30
	• The location of, or changes in operations, including facility openings, closings, and expansions		
	• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)		
2.10	Awards received in the reporting period	I	10
3	Report Parameters		
	Report Profile		
3.1	Reporting period (e.g., fiscal/calendar year) for information provided	I	7
3.2	Date of most recent previous report (if any)	I	7
3.3	Reporting cycle (annual, biennial, etc.)	I	7
3.4	Contact point for questions regarding the report or its contents	I	74
	Report Scope and Boundary		
3.5	Process for defining report content, including:	I	7
	• Determining materiality		
	• Prioritizing topics within the report		
	• Identifying stakeholders the organization expects to use the report		
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)	I	7
3.7	State any specific limitations on the scope or boundary of the report	I	7
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	I	7

	GRI INDICATOR	Key	Page
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	I	App. C online
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)	I	27
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	I	7
	GRI Content Index		
3.12	Table identifying the location of the Standard Disclosures in the report	I	66-69
	Assurance		
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s)	I	7
4	Governance, Commitments, and Engagement		
	Governance		
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	I	61
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement)	I	62
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	I	62
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	I	64
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executive (including departure arrangements), and the organization's performance (including social and environmental performance)	I	62
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	I	62
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	I	62
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	I	8-11
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	I	62
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance	I	62
	Commitments To External Initiatives		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization	I	16
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	I	7, 8
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 • Views membership as strategic	I	7, 20, 52
	Stakeholder Engagement		
4.14	List of stakeholder groups engaged by the organization	I	10
4.15	Basis for identification and selection of stakeholders with whom to engage	I	10
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	I	10
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	I	10, 71-73
5	Management Approach and Performance Indicators		
DMA EC	Disclosure on Management Approach: Economic	I	App. D online

	GRI INDICATOR	Key	Page
DMA EN	Disclosure on Management Approach: Environmental	I	App. D online
DMA LA	Disclosure on Management Approach: Labour	I	App. D online
DMA HR	Disclosure on Management Approach: Human Rights	I	App. D online
DMA SO	Disclosure on Management Approach: Society	I	App. D online
DMA PR	Disclosure on Management Approach: Product Responsibility	I	App. D online
EC	Economic Performance Indicators		
	Aspect: Economic Performance		
EC1	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 to governments	I	59
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	P	9, 28
EC3	Coverage of the organization's defined benefit plan obligations	P	40
	Aspect: Market Presence		
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	I	40
EC6	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation	P	21, 57
	Aspect: Indirect Economic Impacts		
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	P	57-58
EN	Environmental Performance Indicators		
	Aspect: Materials		
EN1	Materials used by weight or volume	P	14, 35
	Aspect: Energy		
EN3	Direct energy consumption by primary energy source	I	29, 32
EN4	Indirect energy consumption by primary source	I	29, 32
	Aspect: Biodiversity		
EN13	Area of habitats protected or restored	P	53
	Aspect: Emissions, Effluents, and Waste		
EN16	Total direct and indirect greenhouse gas emissions by weight	I	29
EN17	Other relevant indirect greenhouse gas emissions by weight	P	29, 35
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	I	28, 32
EN22	Total weight of waste by type and disposal method	I	34
	Aspect: Products and Services		
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	I	14, 48
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	P	17
	Aspect: Transport		
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	I	27-29
	Social Performance Indicators		
LA	Labor Practices and Decent Work Performance Indicators		
	Aspect: Employment		
LA1	Total workforce by employment type, employment contract, and region	I	37
LA2	Total number and rate of employee turnover broken down by age group, gender and region	P	42
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	I	40
	Aspect: Labour/ Management Relations		
LA4	Percentage of employees covered by collective bargaining agreements	I	43

	GRI INDICATOR	Key	Page
	Aspect: 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	I	43
	Aspect: Training and Education		
LA10	Average hours of training per year per employee by employee category	I	38
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	I	38
LA12	Percentage of employees receiving regular performance and career development review	P	39
	Aspect: 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	P	37
HR	Human Rights Performance Indicators		
	Aspect: Investment and Procurement Practices		
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	I	19, 21
	Aspect: Non-discrimination		
HR4	Total number of incidents of discrimination and actions taken	I	20
	Aspect: Freedom of Association and Collective Bargaining		
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	I	20
	Aspect: Child Labour		
HR6	Operations identified as having significant risk of incidents of child labour, and measures taken to contribute to the elimination of child labour	I	20
	Aspect: Forced and Compulsory Labour		
HR7	Operations identified as having significant risk of incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour	I	20, 21
SO	Society Performance Indicators		
	Aspect: Corruption		
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	I	43
SO4	Actions taken in response to instances of corruption	I	43
	Aspect: Public Policy		
SO5	Public policy position and participation in public policy development and lobbying	I	8, 52-54
PR	Product Responsibility Performance Indicators		
	Aspect: Customer Health and Safety		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvements, and percentage of significant products and services categories subject to such procedures	P	16
	Aspect: Product and Service Labeling		
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	I	46
	Aspect: Customer Privacy		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	I	49



Reports intended to qualify for Level C, C+, B, B+, A or A+ must contain each of the criteria presented in the column for the relevant level.

Report Application Level	C	C+	B	B+	A	A+
G3 Profile Disclosures Output	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	Report Externally Assured
G3 Management Approach Disclosures Output	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach Disclosures for each Indicator Category	
G3 Performance Indicators and Sector Supplement Performance Indicators Output	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human Rights, Labour, Society, Product Responsibility.		Report on each core G3 and Sector Supplement Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	