OUR (work-in)

PROGRESS

2022 ————————————— 2023

A GUIDE TO READING

Reporting Period

This 2022-2023 report covers the period of April 2022 – March 2023. Where we refer to deadlines and objectives for future goals (i.e. 2025-2026), this refers to the same reporting period (i.e. April 2025 – March 2026). However, some data covers different reporting periods.

Our Pillars

Our work is mapped across three pillars, which will be referred to throughout this report by colour & icon:

Governance & Capacity Building

Rights & Relationships

Responsible & Efficient Resource Use

Our Progress

Complete B-Corp self assessment	80%	2022-2023
Team capacity building		Ongoing

Goals with a fixed end date are shown as percentage bars (for example, see page 18), and goals that have an ongoing status are those in which we consider our aim to be continuous improvement. These latter type of goals (for example, see page 32) cannot be, or are not yet, defined by a quantitative measurement or end state of achievement, and thus are labelled as ongoing. We still report on progress under these goals.

Key Terminology

- SALT = Simple Approach Leadership Team
- Vendor / Supplier = We use these terms interchangeably when referring to our direct partners and tier one factories
- ESG = Environmental , Social, Governance
- The United Nations' Sustainable Development Goals = SDGs
- Global Reporting Initiative (GRI)

The United Nations' Sustainable Development Goals (SDGs)

Our work touches on 14 out of the 17 SDGs. Each section of the report notes the relevance to specific SDGs by including the coloured numerical icons shown. A full breakdown of the areas in which our work aligns with the SDGs can be found in the GRI Index on page 51.

1 2 3 4 5 6 7 8 9 10 11

12 13 14 15 16 17

Global Reporting Initiative (GRI) Standards

GRI: 1

This report has been prepared in accordance with the GRI Standards. The GRI Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts. Each chapter and subheading refers to the relevant GRI Standard alignment using the black icons shown. A full breakdown of the GRI Standards and their relevant subsections can be found in the GRI Index of the report on page 52.

CONTENTS

A MESSAGE FROM SUNNY

Sunny Malhotra,
Managing Director,
Simple Approach

I am proud to say that despite the continuation of unsettling times globally, and thus within our industry, Simple Approach is healthy and growing. This is due to the effort and persistence of our team. We should reflect and celebrate, but not stagnate. Now more than ever, each one of us should be focusing not only on growing the business, but on growing it in a sustainable way. For the prosperity of Simple Approach, for the prosperity of our team, for the prosperity of people working across our supply chain, and for the prosperity of our shared planet.

'We often think of change as an outcome, but it can be more helpful to think of change as a process.'

We often think of change as an outcome, but it can be more helpful to think of change as a process. We will never reach our goals, because the goal is to keep improving. We have embarked on a continuous journey of improvement. There is no end state, only milestones reached, which show progress and improvement as we strive to be the best we can be.

It is with this in mind that I encourage you all to take ownership of your journey. To look at what you can do to improve, to ensure you are proud of your progress and the work that you do. In turn we can be proud of what we achieve. It's the most we can ask for.

Our Purpose

To become the most trusted global provider of innovative, design-led fashion solutions with a strong focus on compliance and sustainability.

Our Values

Trust, Integrity & Ethics •
People First •
Entrepreneurial Spirit •
Transparency, Collaboration & Teamwork •
Social & Environmental Responsibility •
Customer Centricity •
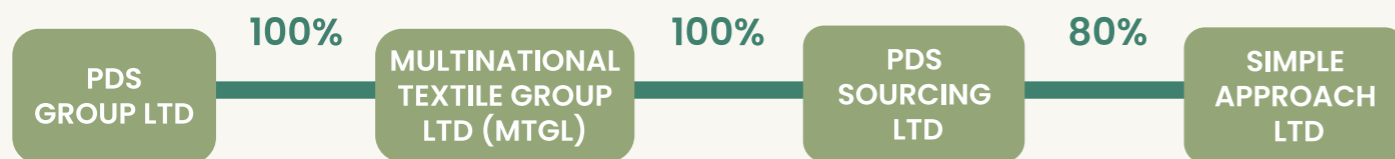
1

GENERAL DISCLOSURE

Our Structure

GRI: 2

Simple Approach is a global, design-led apparel supplier with expertise across all product categories, from essentials to fashion in Menswear, Ladieswear, and Childrenswear. We design and produce for brands and retailers in the UK, the EU, the US, and Canada.

Simple Approach is headquartered in Hong Kong, with offices in Bangladesh, the UK, India, and Turkey.

Throughout this report, when referencing Simple Approach this does not cover the work of PDS or any of its other companies or entities.

SIMPLE APPROACH, ORGANISATION OWNERSHIP STRUCTURE AS OF APRIL 1ST 2023

PDS GROUP LTD — 100% → MULTINATIONAL TEXTILE GROUP LTD (MTGL) — 100% → PDS SOURCING LTD — 80% → SIMPLE APPROACH LTD

Our Governance

GRI: 2

The highest governance bodies responsible for Simple Approach's impact are the PDS Board and the Simple Approach Board. The boards are informed on annual ESG progress and support the management of Simple Approach's ESG impact.

Simple Approach is managed by our founder Sandeep Malhotra (known as Sunny), with some governance and organisational support from PDS. Sunny holds ultimate responsibility for Simple Approach's strategic direction and delegates responsibility to relevant SALT members for setting the strategic direction, achieving goals, and reporting. Simple Approach's ESG impacts are managed by the ESG, Compliance, Design, Sourcing, and HR teams.

Economic Activity

GRI: 2, 201, 204

In the financial year 2022-2023, our turnover was US $165 million. Our direct suppliers are located in six countries, and our direct customers are spread across seven countries. We produced 48.8 million pieces of clothing for our customers in 2022-2023.

MARKET SHARE

Spend

- 90% Bangladesh
- 5% China
- 3% Sri Lanka
- 2% Portugal / India / Turkey

Income

- 70% Europe & UK
- 10% USA
- 10% Canada
- 7% Germany
- 3% Other
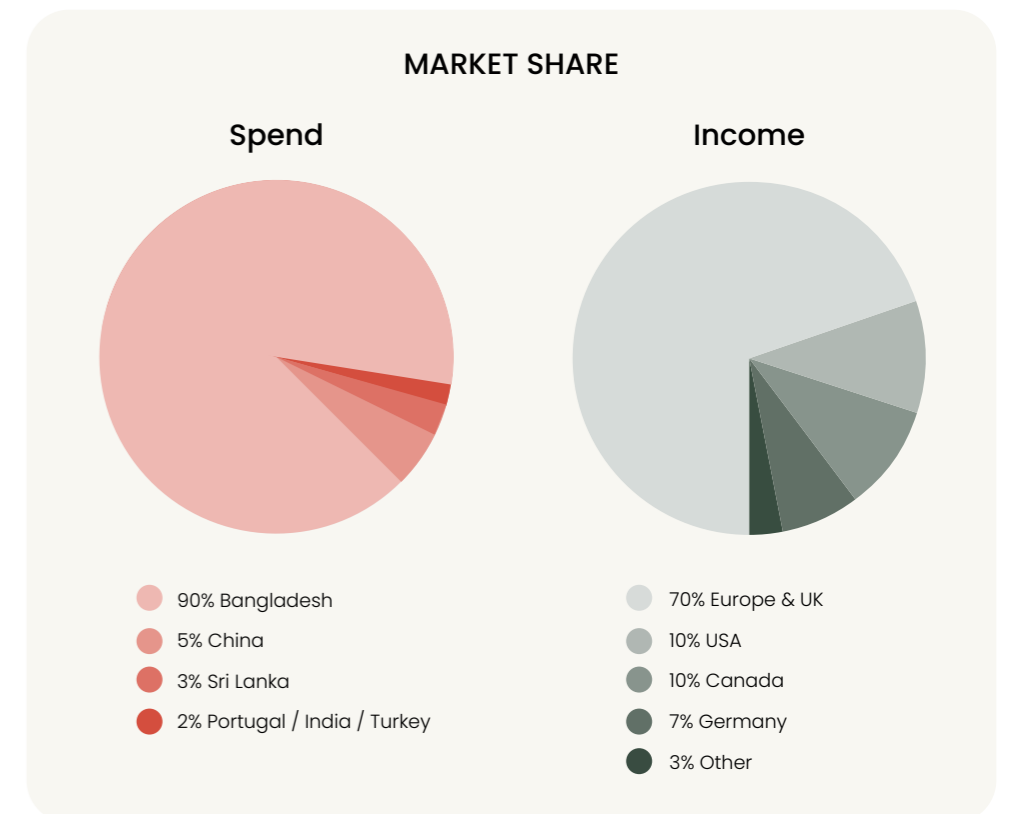
Our Approach

GRI: 3

In 2021 we set out to define a responsible business strategy to carry Simple Approach into the future, with people and the planet in mind. This started with a baseline ESG risks and opportunities assessment to identify our actual and potential human rights and the environmental impacts. The risks and opportunities mapping was developed with support from Leadership & Sustainability and included consultation with team members across all functions, worker voice organisations and other NGOs, our suppliers, and our customers. Our assessment was reviewed and updated again in 2023 to reflect global, industry and stakeholder change.

This list shows our most salient areas of impact according to our 2023 ESG risk assessment. These topics are grouped under our three ESG pillars, which drive our ESG due diligence work. They are Rights & Relationships, Governance & Capacity Building, and Efficient & Responsible Resource Use. Each pillar was chosen to guide us toward our ambition to address our most salient impacts through various projects, policies, and partnerships.

ESG Materiality List

Governance & Capacity Building

Legal compliance	
Grievance mechanisms	

Rights & Relationships

Human Rights	Child labour
	Forced labour
	Health & safety
	Wage payment
	Working hours

Efficient & Responsible Resource Use

Raw materials	Natural fibres
	Synthetic fibres
	Man-made cellulosic fibres
Energy consumption/GHG emissions	
Solid waste	

ESG Snapshot

GRI: 3

This ESG snapshot provides a high-level overview of our sustainability pillars, the areas of work we want to focus on within them, and the organisations we are engaging with to make progress.

Legend

* indicates aspirational initiatives.

Our Approach

Governance & Capacity Building
- Become a great place to work by 2027
- Target B Corp certification by 2027

Areas: SYSTEMS CHANGE · DUE DILIGENCE · B-CORP ACCREDITATION · PRODUCT LIFECYCLE MANAGEMENT (PLM) · SUSTAINABILITY & LEADERSHIP TRAINING · COMMUNICATING AMBITION & OUTCOMES · SETTING GOALS & KPIs

Efficient & Responsible Resource Use
- Preferred materials first by 2027
- Set carbon reduction goals by 2026

Areas: CHEMICAL MANAGEMENT · REDUCE EMISSIONS · PREFERRED PRODUCT FIRST · REDUCE WASTE & MOVE TOWARDS CIRCULARITY · COMMUNITY EMPOWERMENT

Rights & Relationships
- Supply chain transparency by 2030
- Grievance & Feedback mechanisms for workers in our direct supply chain by 2027

Areas: TRANSPARENCY · RELATIONSHIP BUILDING · COMPLIANCE & AUDITS · WORKER WELLBEING · EMPLOYEE & SUPPLIER BENCHMARKING
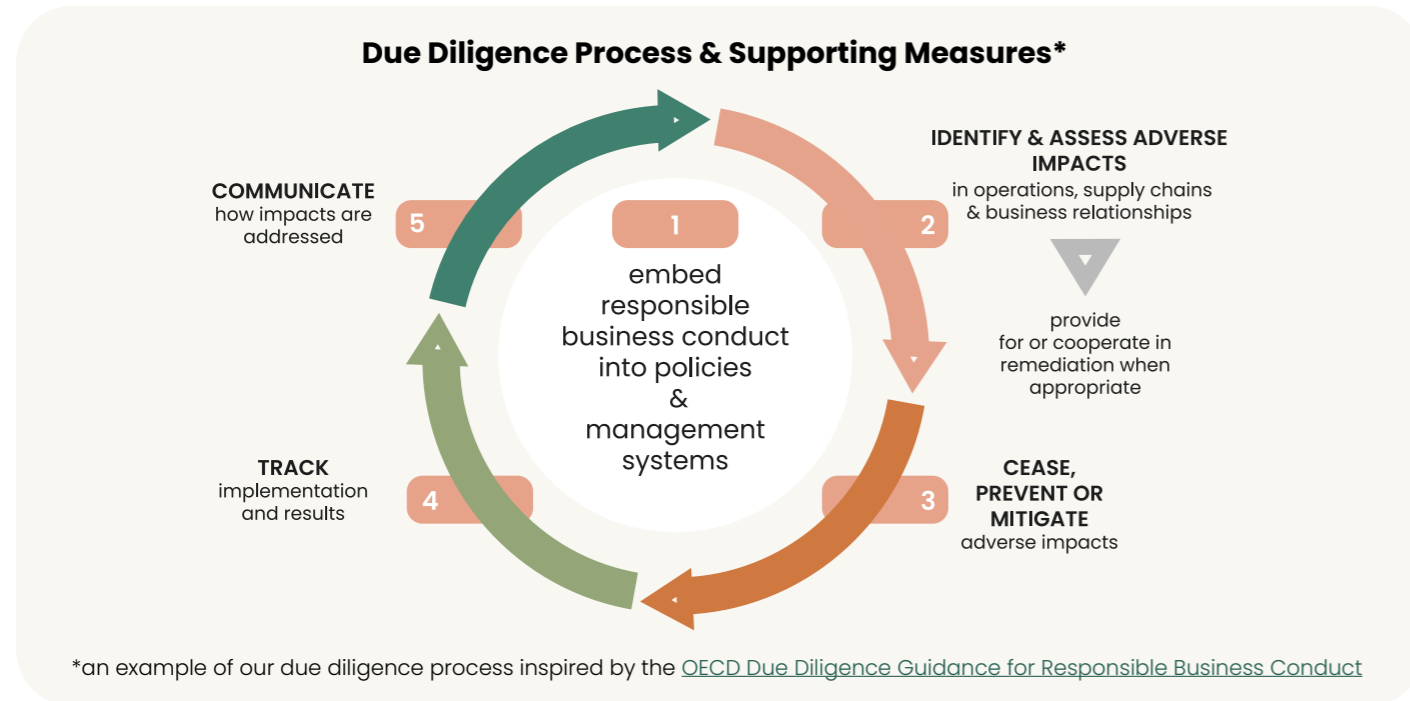
Due Diligence

GRI: 3

To embed our policy commitments, achieve our ESG aspirations, and align with international standards we are developing our due diligence processes to respond to our most salient risks and aspirations, based on context and severity.

Due Diligence Process & Supporting Measures*

- 1 — embed responsible business conduct into policies & management systems
- 2 — **IDENTIFY & ASSESS ADVERSE IMPACTS** in operations, supply chains & business relationships
- provide for or cooperate in remediation when appropriate
- 3 — **CEASE, PREVENT OR MITIGATE** adverse impacts
- 4 — **TRACK** implementation and results
- 5 — **COMMUNICATE** how impacts are addressed

*an example of our due diligence process inspired by the OECD Due Diligence Guidance for Responsible Business Conduct

Policies and Processes

GRI: 2

Following the laws and regulations of the countries within which we work is an utmost priority. Our HR, Finance, and Compliance teams work to ensure that our employees, partners and suppliers comply with all applicable laws.

We also develop policies that respond to our most pertinent risks in collaboration with impacted parties, which may include teams, customers, suppliers, NGOs and worker representatives. Our policies are always a work in progress, meaning they are updated when required to respond to changing risks and concerns. Policies are communicated to relevant employees and partners as necessary. Where appropriate, we also establish recommended implementation guidelines and standard operating procedures (SOPs) to support policy integration and adherence. Some of our ESG-relevant policies are listed on the following page:

Our Policies	Team to contact for more information
Employee Code of Conduct	HR
Supplier Code of Conduct	Compliance
Forced Labour	Compliance
Preferred Material Policy	Fabric Sourcing, ESG
Anti-Corruption	HR
Cotton Traceability SOP	Fabric Sourcing, ESG
Policy on Prevention of Sexual Harassment	HR

Our monitoring of adherence varies depending on the policy. We conduct periodic audits to ensure supplier compliance with our group-wide Code of Conduct and encourage our employees and anyone working within our supply chain to raise concerns of malpractice. We also conduct internal audits to assess compliance within our own operations and that of our supply chain.

Goals

We have also updated our goals in order to respond to our updated ESG pillars and salient topics.

	Governance & Capacity Building	• Become a great place to work by 2027 • Target B Corp certification by 2027
	Rights & Relationships	• Supply chain transparency by 2030 • Grievance & Feedback mechanisms for workers in our direct supply chain by 2027
	Efficient & Responsible Resource Use	• Preferred materials first by 2027 • Set carbon reduction goals by 2026

*You may have noticed that we are no longer working with our **Adaptability and Innovation pillar** (which features in our strategy document and in Our Progress 2021-2022). We've removed this pillar to streamline and strengthen our efforts. The work is ongoing, but it is now embedded within our three remaining pillars.*
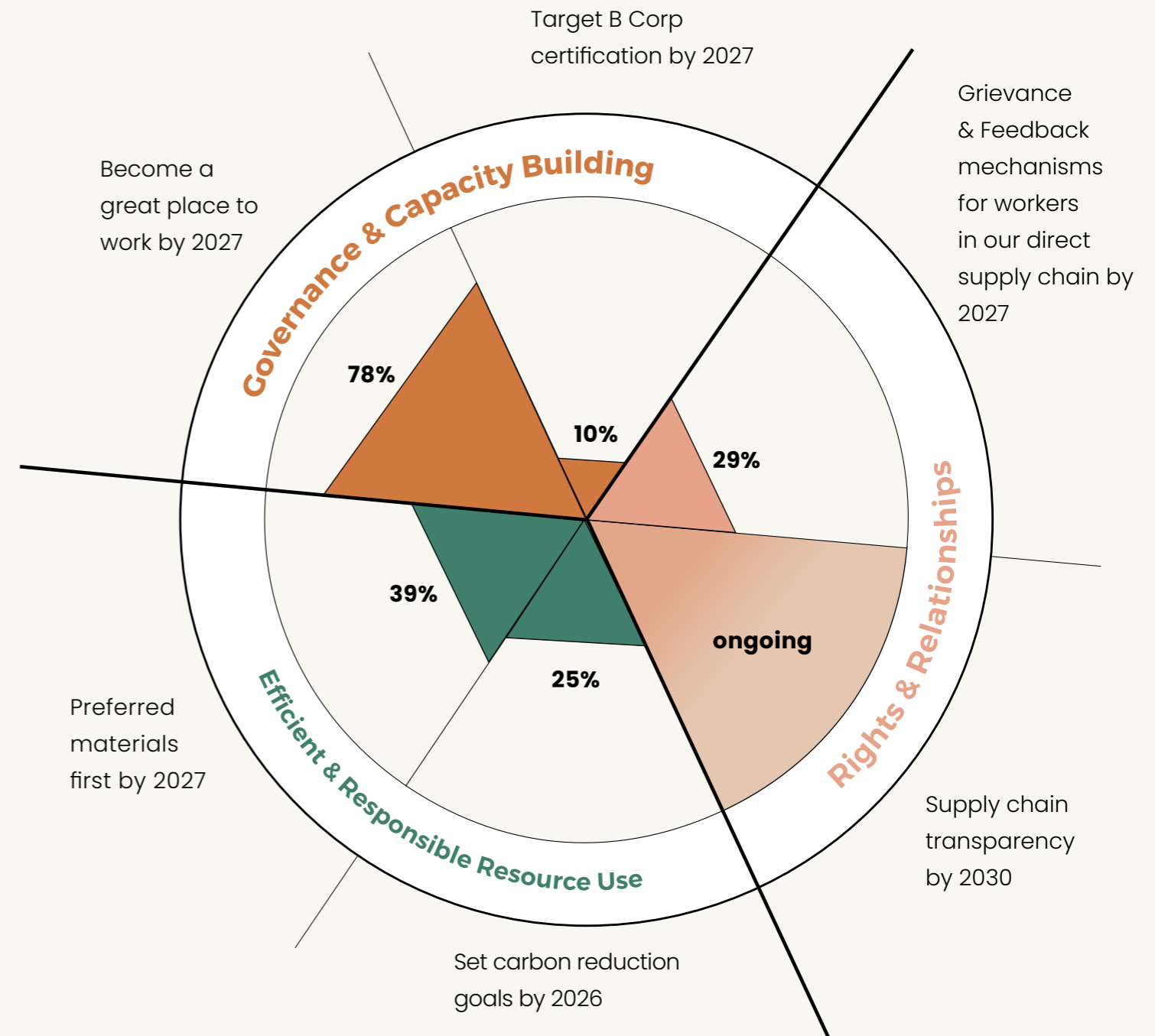
OUR PROGRESS

GRI: 3

This report intends to communicate our progress across our Environmental, Social and Governance (ESG) pillars during the 2022–2023 reporting period. This is an opportunity for us to reflect on the progress we have made, whilst reviewing our commitments and areas for improvement. It's our opportunity to be transparent about the good, the not so good, and the work in progress. The following sections of the report will cover our ESG pillars, our goals that sit within them, and the progress we have made in the past year.

LEGEND

Gradient filling represents ongoing goals – goals which we have achieved for the current year, but will require annual efforts to renew.

Target B Corp certification by 2027

Grievance & Feedback mechanisms for workers in our direct supply chain by 2027

Become a great place to work by 2027

Governance & Capacity Building

78%

10%

29%

Rights & Relationships

39%

ongoing

25%

Efficient & Responsible Resource Use

Preferred materials first by 2027

Supply chain transparency by 2030

Set carbon reduction goals by 2026

2

IMPROVE GOVERNANCE & BUILD CAPACITY

Becoming a Great Place to Work

GRI: 2, 3, 401

Goal: Become a great place to work by 2027 (score over 85%)

78% Goal 85%+

Sub-goals:

- ESG training – 100%
- Leadership training – 100%
- Employee satisfaction survey – 100%

Simple Approach aspires to become a great workplace where employees trust who they work for, take pride in what they do and enjoy the company of the people they work with. We strongly believe that an engaged workforce is critical to achieving our business goals and building a better organisation. It is with this objective that we have decided to conduct an annual employee engagement survey and get feedback from all our employees. This survey will help us to identify specific ways in which we can make our organisation a better place to work.

During 2022-2023 we conducted our second survey to understand employee satisfaction. We received a 93% response rate and over 500 employee comments. Our score was 69%.

Comparison to last year:

1. Response rate is 93% compared to 91% last year. **+2%**

2. Trust Index has improved from 63% last year to 69% this year. **+6%**

3. Overriding statement "Taking everything into account, I would say this is a great place to work" has improved as well, from 68% last year to 74% this year. **+6%**

Working Towards B Corp Certification

Goal: Apply for B Corp certification by 2027

10% Goal 100%
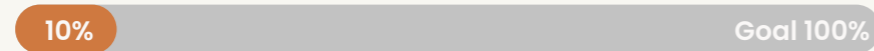
Sub-goals: 2021–2022 Self-assessment 100%

We've set our sights on B Corp certification. Currently this goal is aspirational, but the certification criteria support our strategic direction and our prioritisation of policies and processes. So far, we have completed our first self-assessment and the process has highlighted where we align with industry standards and where we have gaps. During this year we plan to complete a second self-assessment and build out a certification roadmap.

Progress

Working from the 2021-2022 feedback, the HR team have since worked on:

- The rollout of Qandle to support digital performance management
- The rollout of a performance management system
- The continuation of team ESG, Leadership, Digital, and Technical training to support knowledge and development
- The celebration of 30 cultural and religious holidays
- The mapping of our gender breakdown
- An improved new employee onboarding processes

Future plans to improve team wellbeing include:

- Continue training and capacity building
- Map our gender pay
- Improve cross-departmental dialogue
- Improve Qandle adoption
- Increase company-wide touchpoints
- Improve employee recognition

Diversity and Equal Opportunity

GRI: 405, 406

Reflecting our value of People First, we are committed to building a great place to work, which to us means working in collaboration and partnership with our employees – irrespective of gender, race, ethnicity, religion, or sexual orientation. We strive to create a culture where employees feel empowered to thrive, and a part of this process is conducting gender mapping to understand our team dynamics better and assess opportunities to promote gender equality and diversity.

The headcount on the following page represents our full-time employees and permanent contract employees. The data is correct as of March 2023. In 2022-2023 none of our employees disclosed themselves as non-binary or any other gender identity. We welcome all gender identities and are continually working to create a space where everyone feels welcome, empowered, and equally valued. As a part of our efforts to promote gender equality, we have started to map our gender pay.

Pride Collection:

Our design and product team have worked on our 4th annual Pride collection. This year the collection was developed and produced in India with a new manufacturing partner. The gender-neutral collection is made from traceable cotton.

Lewis Collins (Head of Design and Product Development, UK), Miriam Flower (Menswear and Boyswear Graphic Designer) and Hollie Newton (Menswear and Boyswear Designer) have been working on Pride collections with our largest customer since 2019. The range is an inclusive, diverse, gender-neutral range in collaboration with LGBTQIA charities, and it is a cause the team are proud to be championing.

Gender Mapping at Simple Approach

GLOBAL, COMPANY-WIDE BREAKDOWN

TOTAL	276	MALE 200		FEMALE 76

28% Female staff **+2%**

SALT BREAKDOWN

TOTAL	27	MALE 18	FEMALE 9

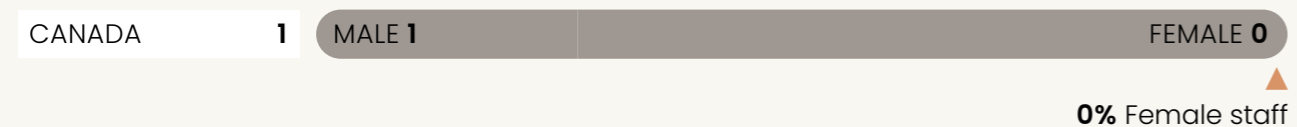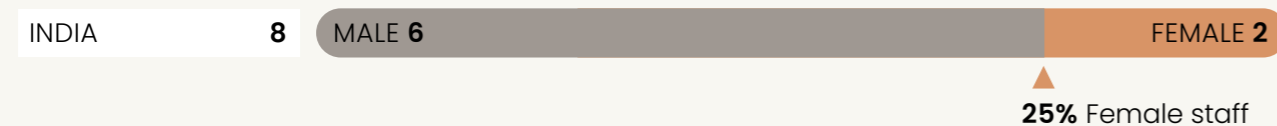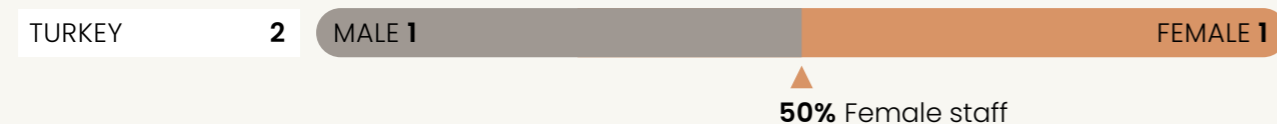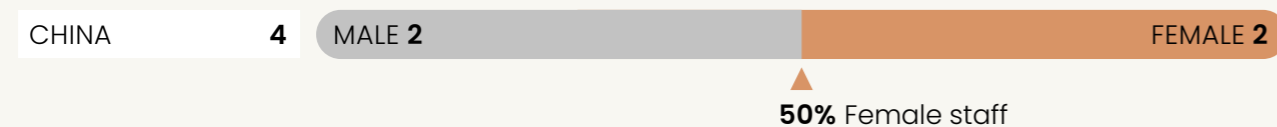**33%** Female staff **–12%**
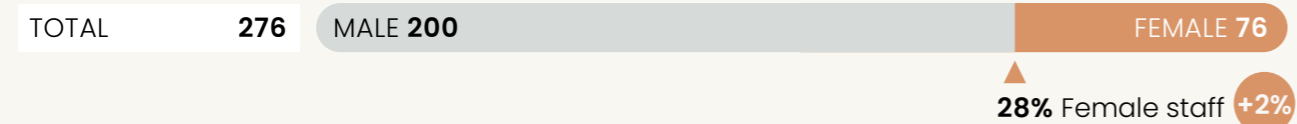
LOCATION-WISE BREAKDOWN

BANGLADESH	202	MALE 178	FEMALE 24

12% Female staff **+6%**

HONG KONG	34	MALE 9	FEMALE 25

74% Female staff **+1%**

UK	25	MALE 3	FEMALE 22

88% Female staff **+8%**

CHINA	4	MALE 2	FEMALE 2

50% Female staff

TURKEY	2	MALE 1	FEMALE 1

50% Female staff

INDIA	8	MALE 6	FEMALE 2

25% Female staff

CANADA	1	MALE 1	FEMALE 0

0% Female staff
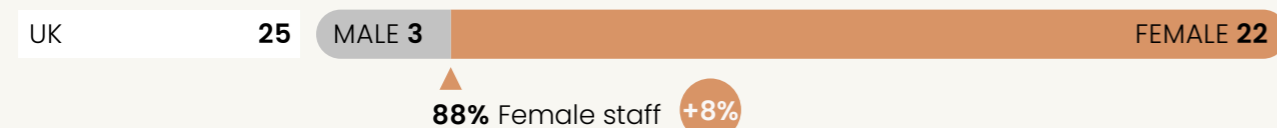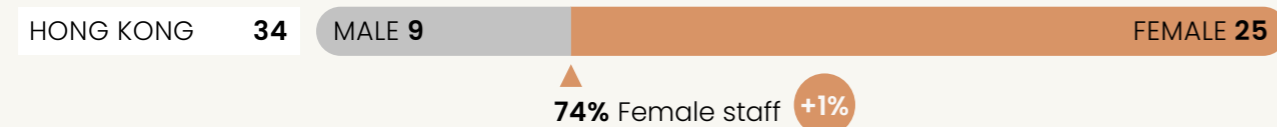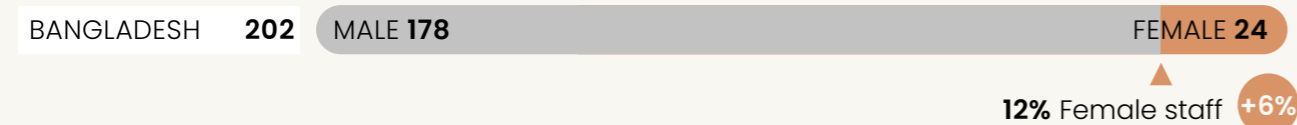
Performance Management

Goal: all SALT members to have ESG KPIs

Progress 88%

To further embed our policies and reach our goals, we introduced ESG key performance indicators (KPIs) for SALT members in 21-22. Overall performance management contributes to decisions on bonuses and promotions. The goals that have been included within management KPIs range from reporting to sourcing targets. Out of 26 SALT members, 23 have ESG-related KPIs during this period.

23 out of 26 SALT team members have ESG targets in their KPIs.

*Applicable SALT members are those who did not exit the company during this period, or those who joined before January 2023.

This year we also introduced Qandle, an HR software that will enable us to better manage team performance and employee development. It will increase communication of policies and engagement with organisational, team, and individual goals. It will also support increased self and peer evaluation to encourage team development.

ESG and Leadership Training

GRI: 404

During this period we continued with our bi-monthly ESG training and drop-in sessions to build knowledge and capacity across all teams. These sessions provided a time for colleagues across teams to come together and take time out of their day-to-day work to learn and share, which we hope has started to stimulate more collaboration and aligned effort towards our ESG ambitions. During the sessions we heard from external experts and our team on topics including forced labour, preferred materials, compliance, certifications, circular products, and more.

We also continued with our leadership training series. This included 4 group training sessions and 46 individual training sessions with our external leadership consultant. The group sessions covered topics on leadership, management, career growth, and more. In response to team feedback, we also launched skills development training, such as digital tools training.

Training type	No. of hours of training	Participants / per session (average)
ESG Training	7.5	60
ESG Drop-Ins	4	42
Leadership training	4	22
Executive Coaching	46	1
Skills Development	50	28

3
PROTECT RIGHTS & BUILD RELATIONSHIPS

GRI: 2

Our Rights and Relationships pillar represents the S (for social) in ESG. Our ESG efforts strive to protect human rights and improve the wellbeing of workers within our supply chain. This is a complex and multifaceted process, and we are working towards greater transparency to better understand our supply chain partners' practices and find areas for remediation and improvement.

To go beyond the dominant top-down approach, we are also working to build supplier capacity and support self-driven improvement. Building trusted relationships where all parties have agency takes time, but we believe that true partnership will lead to the best results.

Relationships

We are part of an ecosystem, in the form of a large supply chain network. We couldn't do what we do without consumer demand, brand and retailer buying, and supplier partners who source and produce products. Stable, long-term business relationships are better for all our stakeholders, as they enable greater trust, collaboration, and time for shared learning and development.
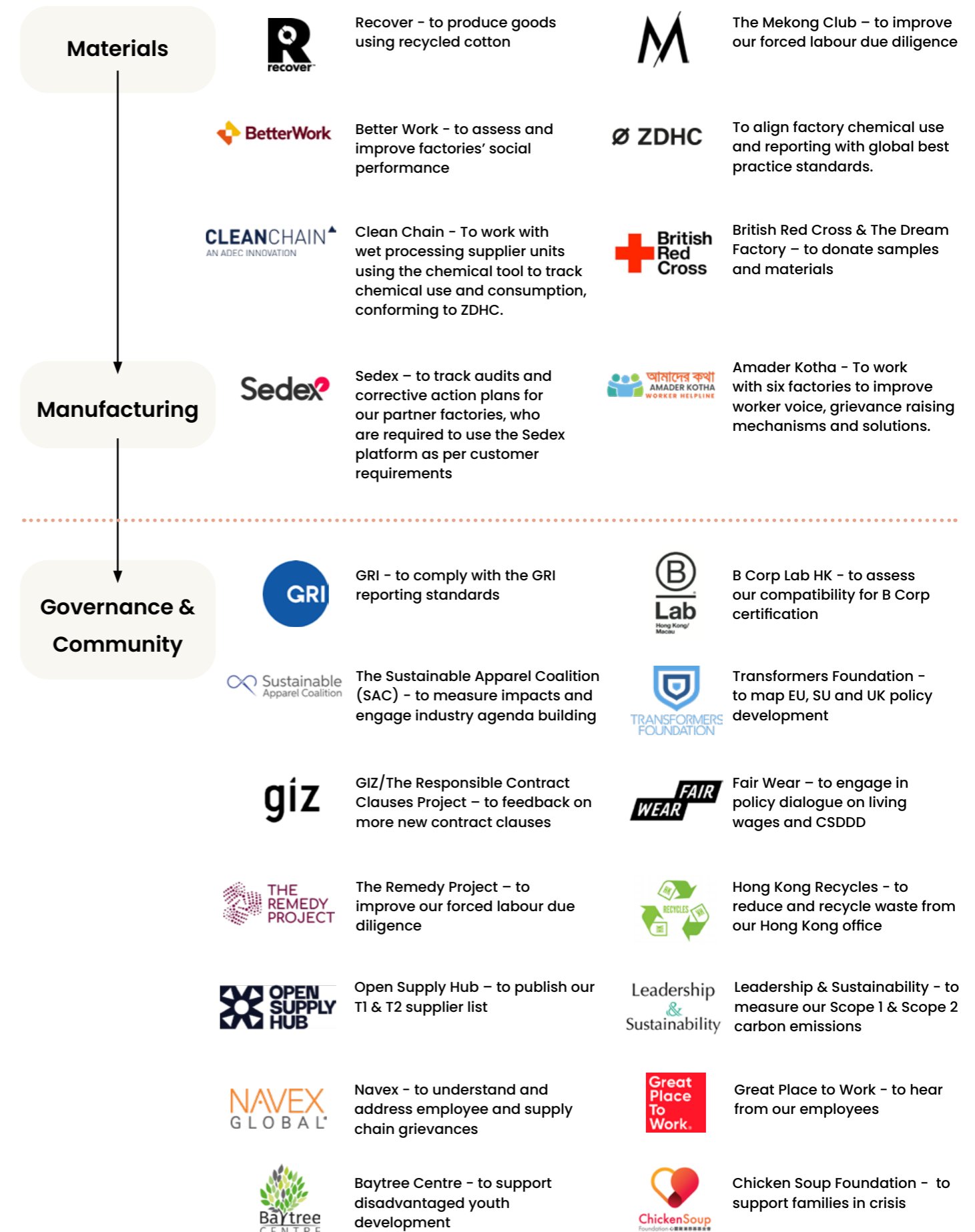
NGOs, MSIs

GRI: 2

We are working with NGOs, certification bodies, and multi-stakeholder initiatives to support our ESG goals. They provide informal and formal feedback on risks and remediation, and also verify the work that we and our supply partners do. Whilst some of these organisations are well versed in working with suppliers, many are still predominantly brand focused, so we are working to build supplier representation and perspective within industry change. We believe that having all stakeholders at the table will lead to the fastest and most productive way forward.

In the past 12 months we have engaged with the organisations on the following page:

Materials

Recover - to produce goods using recycled cotton

The Mekong Club – to improve our forced labour due diligence

Better Work - to assess and improve factories' social performance

ZDHC - To align factory chemical use and reporting with global best practice standards.

Clean Chain - To work with wet processing supplier units using the chemical tool to track chemical use and consumption, conforming to ZDHC.

British Red Cross & The Dream Factory – to donate samples and materials

Manufacturing

Sedex – to track audits and corrective action plans for our partner factories, who are required to use the Sedex platform as per customer requirements

Amader Kotha - To work with six factories to improve worker voice, grievance raising mechanisms and solutions.

Governance & Community

GRI - to comply with the GRI reporting standards

B Corp Lab HK - to assess our compatibility for B Corp certification

The Sustainable Apparel Coalition (SAC) - to measure impacts and engage industry agenda building

Transformers Foundation - to map EU, SU and UK policy development

GIZ/The Responsible Contract Clauses Project – to feedback on more new contract clauses

Fair Wear – to engage in policy dialogue on living wages and CSDDD

The Remedy Project – to improve our forced labour due diligence

Hong Kong Recycles - to reduce and recycle waste from our Hong Kong office

Open Supply Hub – to publish our T1 & T2 supplier list

Leadership & Sustainability - to measure our Scope 1 & Scope 2 carbon emissions

Navex - to understand and address employee and supply chain grievances

Great Place to Work - to hear from our employees

Baytree Centre - to support disadvantaged youth development

Chicken Soup Foundation – to support families in crisis

Brands & Retailers

Our customer-centric values drive our relationships with our customers – both brands and retailers. We have always prioritised building a small number of long-term partnerships based on strong relationships. Our focus is on quality over quantity to ensure mutual benefits, shared agendas, and a collaborative approach to improving our businesses and our mutual supply chain.

Our customer relationships stand on three pillars:

Financial stability
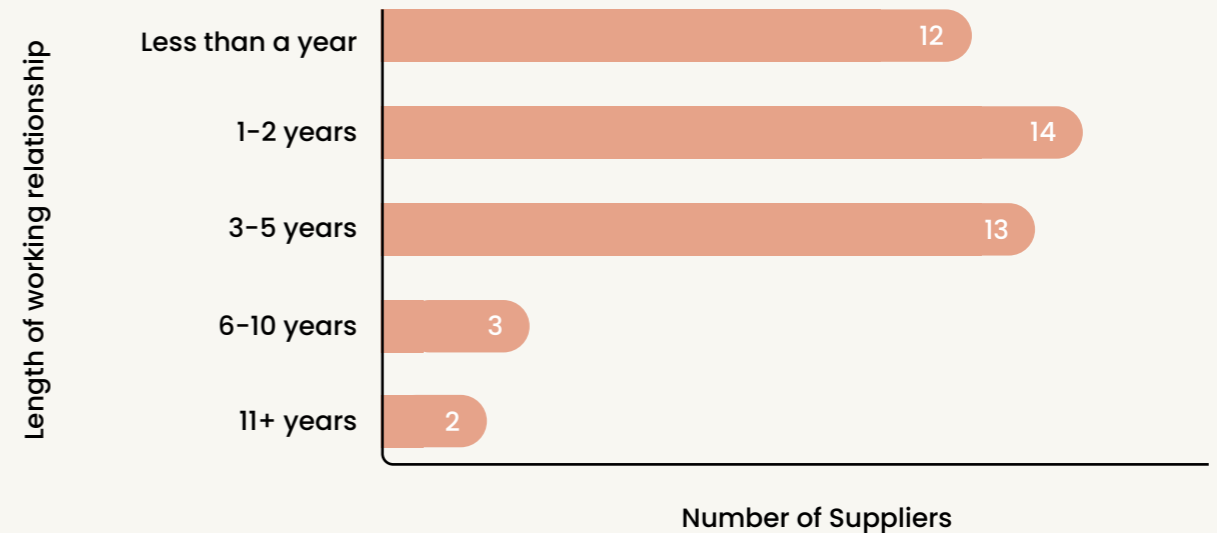
Commitment to partnership

Commitment to ethics

Suppliers

Our products are the result of a network of partnerships between manufacturers, processing facilities, mills, yarn producers, farmers, and the many individuals that make up these companies and our value chain.

When it comes to choosing where we make our clothes and who we work with, we look at several different factors: shared values, human rights and worker wellbeing, approach to environmental performance, quality, speed and price. While we prioritise working with our longer-standing partners, we have also engaged new partners to support our growth and new product categories.

Supplier Relationships by Duration

Length of working relationship

Less than a year	12
1-2 years	14
3-5 years	13
6-10 years	3
11+ years	2

Number of Suppliers

Supplier Feedback

Our teams are in touch with our factory partners daily, which informs our operations and strategic actions. We also aim to touch bases with our factory leadership for more strategic conversation and feedback at least twice a year. During this reporting period we had two online partner forums and one in-person gathering.

We also conducted an anonymous factory survey to triangulate our in-person feedback.

Response Rate:

41% of our **T1** direct suppliers in Bangladesh completed the survey.
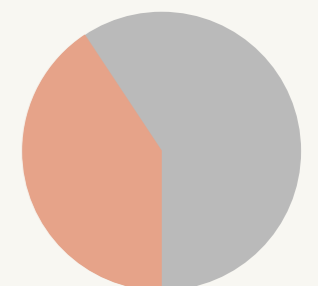
Supplier Survey – Top findings 2022/23

Scoring key: 0 = not good enough, 5 = very good

Is the Simple Approach top management easily approachable?

4.2

Are the SA payment terms & details shared AND explained with you in detail?

4.1

Does Simple Approach help you with financial support?

2.9

Does Simple Approach make on time payments?

4.5

How is your overall relationship with SA (ethical, respectful, professional)?
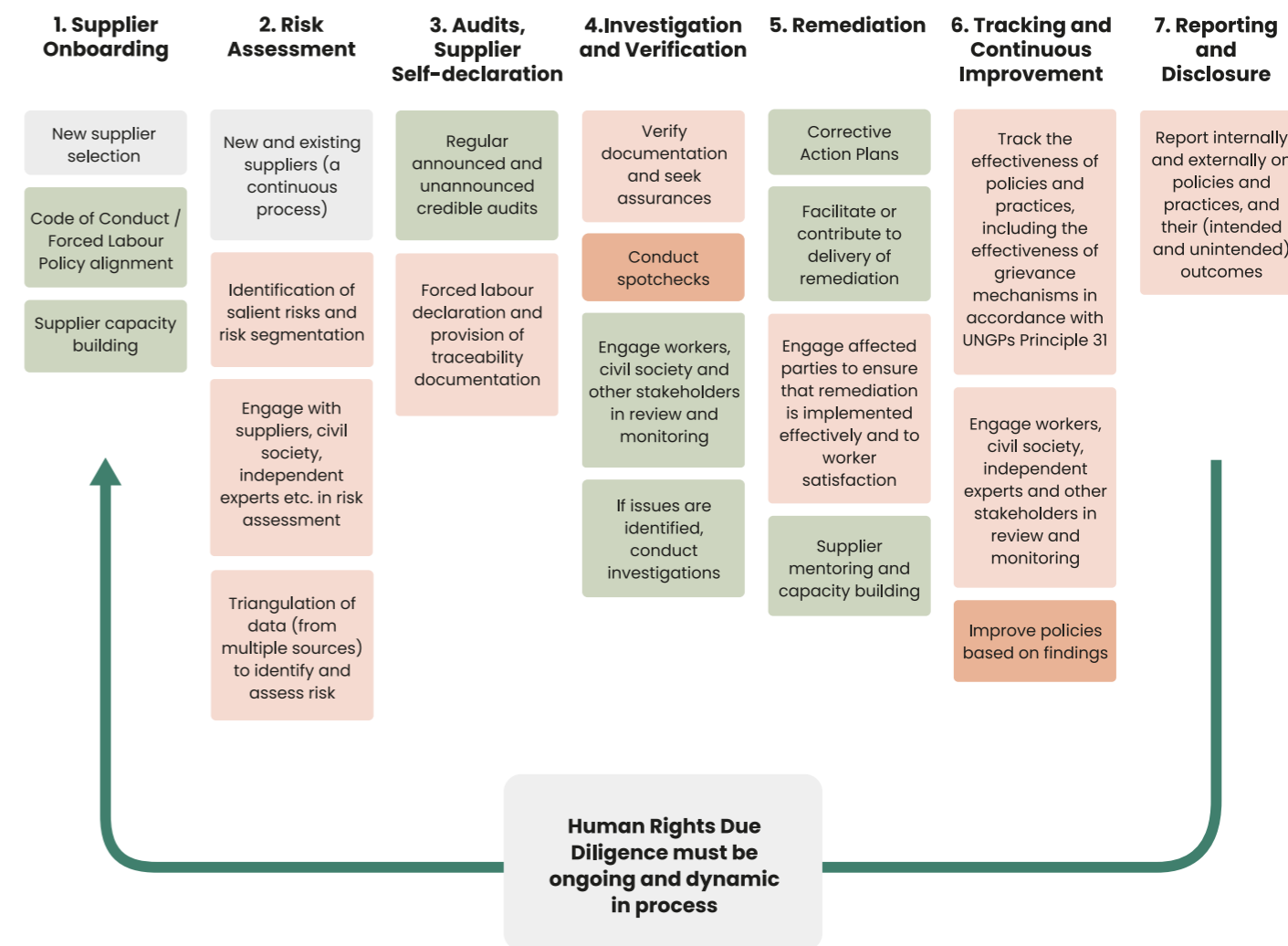
4.6

Due Diligence

GRI: 3

In the past year we've spent time outlining our due diligence approach, which seeks to identify adverse impacts; provide for or cooperate on remediation; cease, prevent, or mitigate adverse impacts; track implementation and results; and communicate progress.

This diagram shows our current due diligence process, the steps we have already established, the steps that are partially implemented, and those we are working to adopt.

Due Diligence Process

1. Supplier Onboarding	2. Risk Assessment	3. Audits, Supplier Self-declaration	4. Investigation and Verification	5. Remediation	6. Tracking and Continuous Improvement	7. Reporting and Disclosure
New supplier selection	New and existing suppliers (a continuous process)	Regular announced and unannounced credible audits	Verify documentation and seek assurances	Corrective Action Plans	Track the effectiveness of policies and practices, including the effectiveness of grievance mechanisms in accordance with UNGPs Principle 31	Report internally and externally on policies and practices, and their (intended and unintended) outcomes
Code of Conduct / Forced Labour Policy alignment	Identification of salient risks and risk segmentation	Forced labour declaration and provision of traceability documentation	Conduct spotchecks	Facilitate or contribute to delivery of remediation		
Supplier capacity building	Engage with suppliers, civil society, independent experts etc. in risk assessment		Engage workers, civil society and other stakeholders in review and monitoring	Engage affected parties to ensure that remediation is implemented effectively and to worker satisfaction	Engage workers, civil society, independent experts and other stakeholders in review and monitoring	
	Triangulation of data (from multiple sources) to identify and assess risk		If issues are identified, conduct investigations	Supplier mentoring and capacity building	Improve policies based on findings	

Human Rights Due Diligence must be ongoing and dynamic in process

Activities already established   Activities partially established   Activities not yet established

Transparency

Goal: Supply chain transparency by 2030

Ongoing

Sub-goals:

- **Map 95% of T1 factories – 100%**
- **Map 95% of T2 factories – in process**
- **Map 90% of mills – 70%**
- **Publish T1 and T2 factory list via OSH annually from 2022 – 100%**

In some cases we have a direct relationship with our partners/ factories, and in other cases our partners hold and manage relationships on our behalf, and their partners hold and manage relationships for them. These indirect relationships are in place due to capacity, expertise and relationships. This has resulted in a complex network of partners, which means that we don't have full visibility of our supply chain.

In an effort to get to know more of our partners and be able to identify risks and opportunities, as well as preventing and remediating human rights and environmental impacts, we are tracing our supply network. We have mapped our T1, part of our T2 and part of our T3 supply chains, and some specific products are now mapped to the level of the raw material production.

Click here to view our OSH Partners List.

Where we are...

LEGEND

- ■ Simple Approach company office
- ● Manufacturing country
- # Direct Suppliers - Number of partner factories (CMT or wash/ printing units that we work with directly, does not include mills)

UK

PORTUGAL
3

TURKEY
1

CHINA

INDIA
44
BANGLADESH

1
HONG KONG

2

1
SRI LANKA
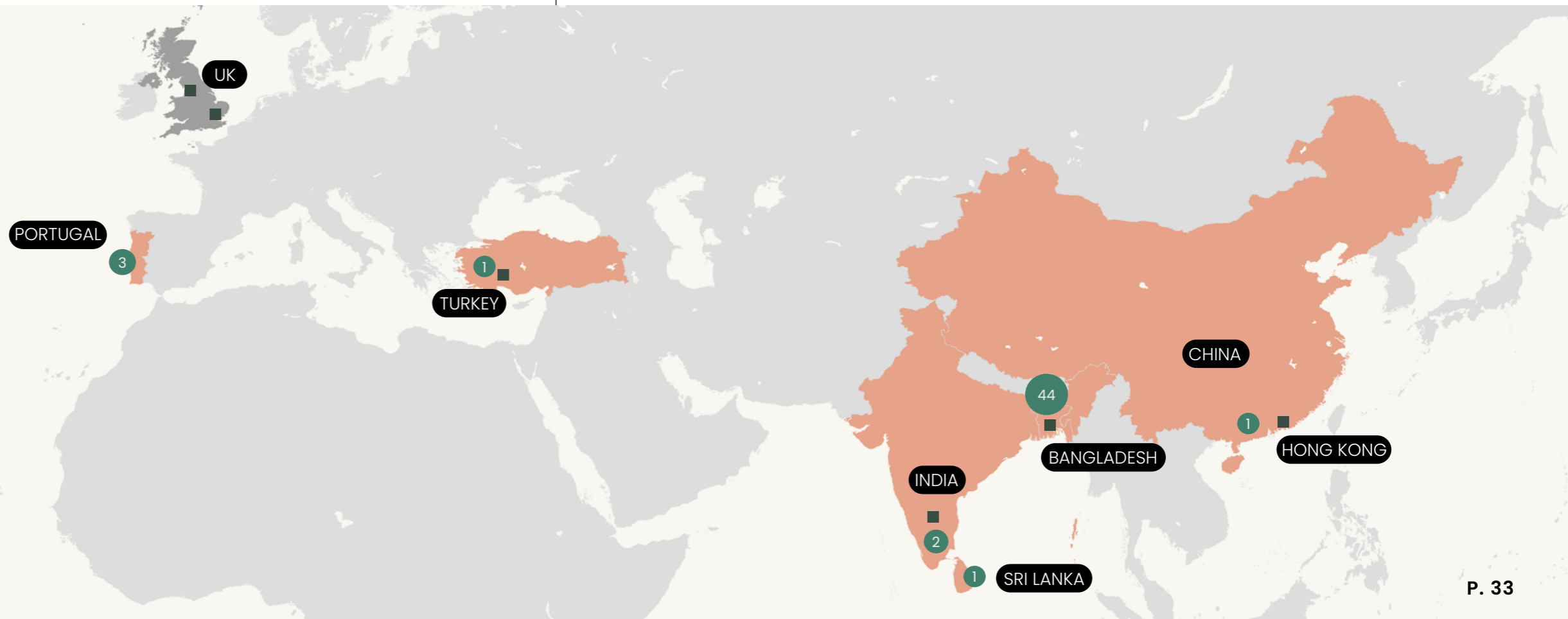
Compliance

GRI: 414

The Simple Approach compliance team, led by Newton Gomes (General Manager, Compliance), works relentlessly to ensure that our suppliers and our teams work in a compliant manner that upholds social and environmental laws, our PDS and Simple Approach values and policies, and customer and industry standards. When a new relationship is established, the compliance team has the final say. Once we have an established relationship with a supplier/vendor, the compliance team works continuously to assess the factory's social and environmental practices and support continuous development.
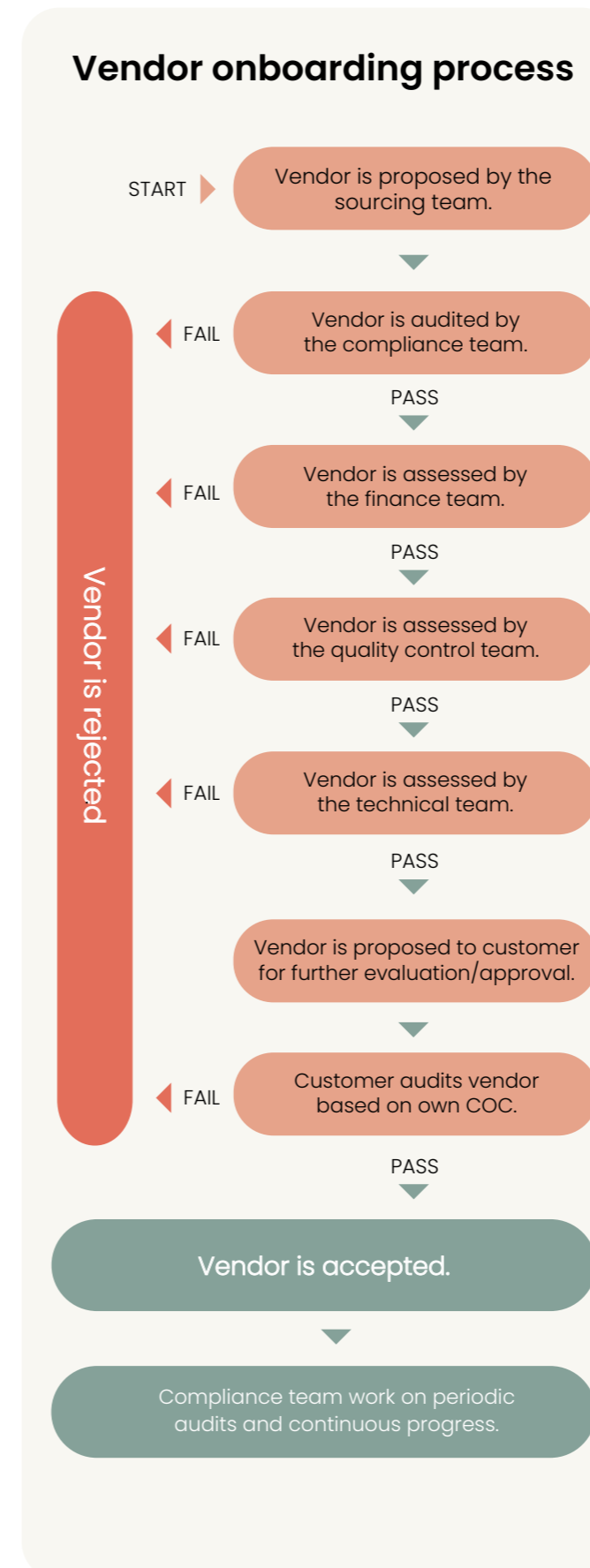
Our factories are categorised in the following way:

A) Customer has in-country representation/office. They pick factories themselves via their own assessment and rating methods.

B) Customer has no in-country representation/office. The factories are audited by third-party auditing companies, then they are approved by our customer.

C) Customer has no in-country representation/office and no requirements regarding audit methodology or ratings. Simple Approach manages all aspects of compliance.

Onboarding and exit: Sometimes relationships come to a natural or necessary end. This could be due to a strategic change in product, quality or price challenges, or unresolvable compliance violations. When this is the case, we are guided by our responsible exit strategy to mitigate negative impacts for suppliers and workers.

Vendor onboarding process

START ▶ Vendor is proposed by the sourcing team.

▼

◀ FAIL Vendor is audited by the compliance team.

PASS ▼

◀ FAIL Vendor is assessed by the finance team.

PASS ▼

◀ FAIL Vendor is assessed by the quality control team.

PASS ▼

◀ FAIL Vendor is assessed by the technical team.

PASS ▼

Vendor is proposed to customer for further evaluation/approval.

▼

◀ FAIL Customer audits vendor based on own COC.

PASS ▼

Vendor is accepted.

▼

Compliance team work on periodic audits and continuous progress.

Vendor is rejected

Supplier exit process

Type 1: Exit due to reasons other than compliance issues

Step 1	Gradually reduce and stop orders so factory has time to fill capacities.
Step 2	Factory is given notice and internally de-listed so no further audits are placed after a given date.

Type 2: Exit due to compliance issues

Step 1	Where ZTVs occur or where remediation isn't happening, the factory is delisted so teams are unable to place new orders whilst issues attempt to be resolved.
Step 2	If issues remain unresolved we usually decide to discontinue the working relationship.
Step 3	We then inform the customer that we want to discontinue the relationship (informing them of the reason why).
Step 4	Once the customer approves we inform factory of end of business date (based on severity of the issue and our and their capacity).

This process is a chain so factories are always aware of issues, and given ample time to remediate or respond. If they are uncooperative they know we will end the relationship.

Risk Assessment & Audits

Our compliance team is based in Bangladesh. They conduct independent (internal) social and environmental audits at our supply chain partner factories on a periodic basis to identify, prevent and remediate social and environmental risks. Alongside this they work with our customers and third-party audit contractors to carry out third-party audits of the same factories, and work to facilitate corrective action where necessary.

Around 80% of our T1 and T2 partner factories are in Bangladesh, where the compliance team is based. When working within other countries, the compliance team coordinates local teams or representatives to manage compliance on our behalf, usually through our sourcing partner and/or a team member working in that country.

The compliance team is now working with other businesses across the PDS group, in collaboration with the tech partner PDS IT, to design a new management information system (MIS) for audit tracking. This should allow us to better track, respond to, and communicate our audit data. The new MIS is scheduled to go live in 2023-2024.

		T1	T2
Internal Audits	Social Audit	147	13
	ZTV Verification & Development Visit	23	0
	Task Force	92	16
	Environment	67	15
Third-Party Audit	BSCI/SEDEX/WRAP	72	0
Buyer Audits		53	8
Total		**454**	**52**

Social Audit: An ethical audit following PDS and customer codes of conduct and other relevant laws and standards.

ZTV Verification & Development Visit: A verification audit based on ZTV sited during social audit day. This visit occurs upon getting ZTV remediation (Clouser) update from factory, once issues are closed & verified SAP will be open.

Task Force: An unannounced audit to check that our approved factories are not engaged in any unauthorised subcontracting.

Environment: Customer COC & land law and standards. It also counts with initial, reaudits.

Building safety audit: a structural building safety audit in accordance with legal and industry standards carried out by a certified structural engineer.

Remediation

When social and/or environmental issues occur, or when compliance risks or violations are found, our compliance team works in collaboration with our suppliers to remediate the issue as quickly as possible. With ZTVs or CVs the team works on longer-term prevention and response, which goes beyond immediate remediation.

Zero Tolerance Violations (ZTV):
If ZTVs are found they are resolved as soon as practicability possible, and we will only continue working with the partner once we verify that the issue is sufficiently addressed.

Critical Violations (CVs):
These vary in severity, and the compliance team prioritises addressing them and the timeline for address based on the violation.

Major Violations (MVs):
Are issues that don't represent an immediate threat. These are not as severe as CVs but still need to be addressed. These are issues in need of correction but that aren't urgent.

Minor Violations (MIVs):
Are issues that do not pose immediate health or safety threats and that the factory is addressing but have not yet resolved.

Forced or Compulsory Labor

GRI: 409

We prohibit the use of forced or bonded labour of any type within our supply chain – this is a ZTV for us. We are working to strengthen our forced labour due diligence efforts by improving our:

Policies: Forced labour is covered in our company Code of Conduct, but we have created a stand-alone Forced Labour Policy in response to the issue's increased salience. The policy communicates in detail our expectations of our supply partners concerning forced labour due diligence. It will be rolled out during 23/24.

Risk assessment: We have introduced new risk assessment processes to identify products, countries, and suppliers which pose a higher risk of using forced labour. This will help us to prioritise risk management efforts.

Investigation and verification

- **Audits:** our compliance team conduct both announced and unannounced audits across T1-T3 to identify forced labour, plus other human risks and environmental risks.

- **Transparency:** we work to verify higher-risk products by tracing the supply chain to ensure provenance.

Remediation, Tracking, and Continuous Improvement

- During this reporting period we have not uncovered any instances of forced labour, but we are working to increase our due diligence regardless.

- During this reporting period we also worked with the Mekong Club and The Remedy Project to strengthen our due diligence procedures.

Mechanisms for Raising Concerns

GRI: 2

Goal: Grievance & Feedback mechanisms for workers in our direct supply chain by 2027

Progress 29%

We cannot be everywhere at once, and trust within partnerships is needed. This opens us up to unforeseen human rights and environmental issues. We are working to ensure that we have effective grievance mechanisms that can inform remediation and prevention efforts. We've set ourselves the goal to provide access to credible grievance mechanics for all workers within our T1 Bangladesh factory partners by 2027.

We also work with EthicsPoint by NAVEX Global, a platform that allows our employees and business associates to report any issues relating to fraud, abuse, harassment, or any other form of misconduct. NAVEX Global is a US corporation which operates and manages our reporting mechanism independently to ensure confidentiality and anonymity of complaints. The link to the EthicsPoint platform is available on our group company website. It is a reporting mechanism that enables anyone to report any possible illegal, unethical, or improper conduct, either through a multilingual hotline or by filing a report online or via email.

Website:
www. simpleapproach. ethicspoint.com

Email:
whistleblower@ pdsmultinational.com

12 of our factory partners in Bangladesh are currently working with Amader Kotha, a helpline which provides workers with a mechanism to report and resolve safety and other concerns. The Amader Kotha team works with our partners to establish grievance mechanisms, and train management and employees on how to use the mechanism. When grievances are raised, Amader Kotha mediates solutions between employees and management in the first instance. If the issue isn't effectively resolved to the satisfaction of both parties, the Amader Kotha team will engage us and our customers to provide further support for resolution.

Public Policy

GRI: 415

We believe in the power of policy to change livelihoods and improve country-level governance of salient human rights and environmental issues. Whilst policy within the EU, UK and US works to improve the practices of brands and retailers within its jurisdictions, it also has far-reaching and major implications for suppliers based outside of its jurisdictions.

During this reporting period we contributed to the following international policy discourse:

• Initiated a collective supplier policy study to understand 12 key legislative developments and their impacts for suppliers (we will provide more detail on this during in our 2023-2024 reporting)

• Joined The Policy Hub

• Engaged in discussions with MSIs lobbying for policy developments to highlight the supplier perspective

Community Empowerment

In line with our value of People First, we want to contribute to community empowerment in the communities in which we operate.

Our team in the UK

• Donated over 3,500 samples and items of clothing to the British Heart Foundation and The Dream Factory

• Worked with The Baytree Centre to host a youth mentee for work experience and professional development support

Our team in Hong Kong

• Donated to Hong Kong-based charity Chicken Soup Foundation

• Our employees in HK volunteered and delivered care packages to vulnerable families

4
EFFICIENT & RESPONSIBLE RESOURCE USE

Although the effects of climate change will be felt disproportionately across the world, rising global temperatures will affect us all. Our Efficient and Responsible Resource Use pillar represents the E (environmental) in our ESG work.

Materials

GRI: 2, 3, 301

Goal: Preferred materials first by 2027

Progress 39%

The materials we use are constructed from finite resources and contribute significantly to our overall environmental impacts. Sourcing goals are challenging, as our design and fibre choices are led by our customers. Despite this, we've set ourselves the goal to inspire better choices. We will do this through helping our customers source and use better materials, so that we can improve in partnership with them. We have set ourselves these targets:

We will offer preferred materials or production processes for **90% of our product offering by 2027**. In cases where we are not already designing with preferred materials or cleaner production process, we will price and offer our preferred alternative, either through a responsible material or a cleaner production process.
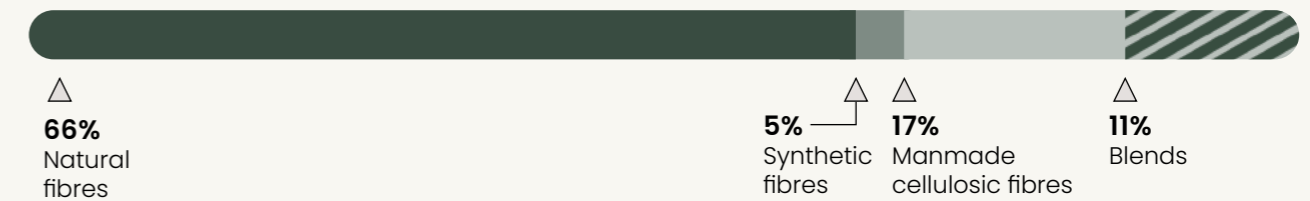
We hope that this will inspire our customers to pick preferred materials and result in **increasing our preferred materials sourced by at least 10% each year**.
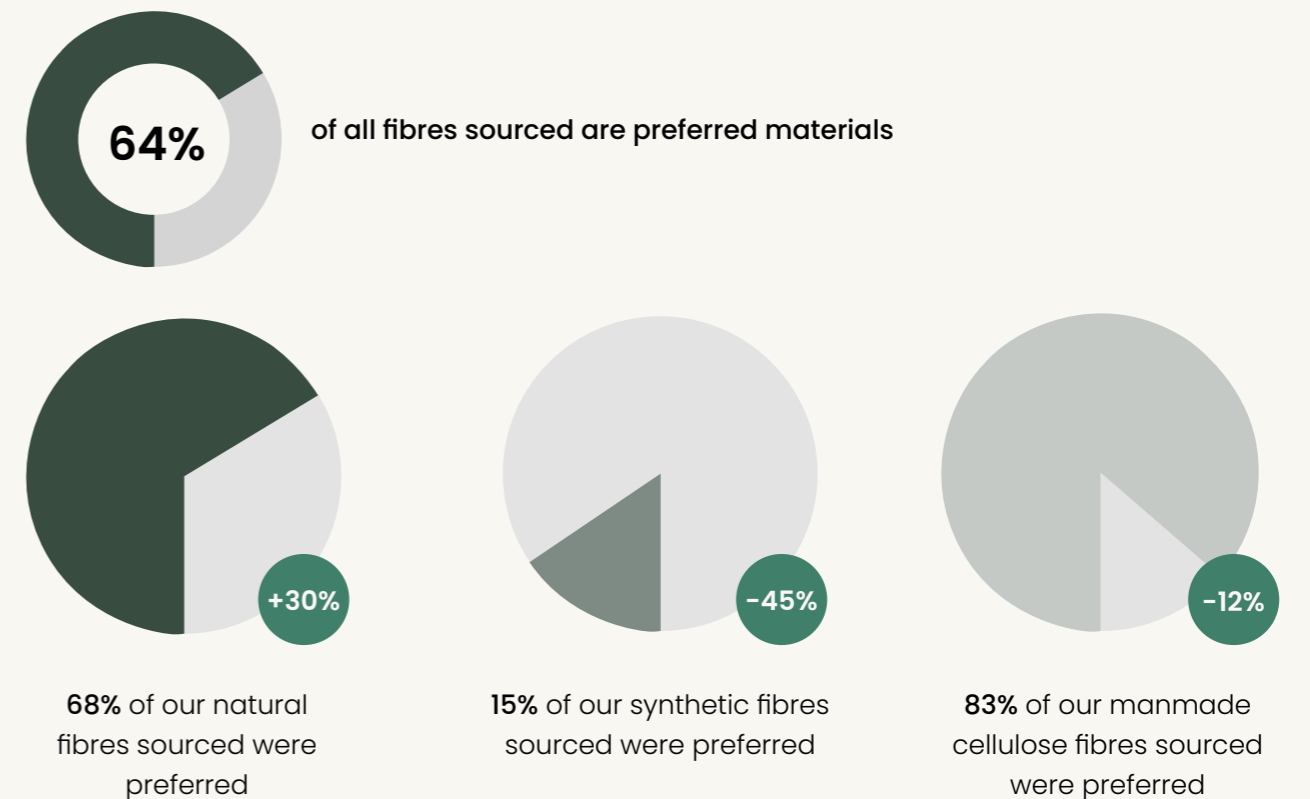
Our Preferred Materials List

Natural Fibres (Cotton)	Man Made Cellulose (MMC) Fibres (Viscose, Lyocell, Modal, Rayon)

• Organic Cotton (GOTS, OCS) certified
• BCI Cotton
• Recycled Cotton (RCS, GRS) certified
• In-Conversion Cotton
• Fairtrade Cotton (Fair Trade) certified
• PSCP (Primark exclusive)
• CMIA (Cotton Made in Africa) certified
• Linen
• Fully traceable
• Hemp (any)
 	
Branded Fibres:
• Recover
	• Forest Stewardship Council (FSC) certified
	• Programme for the Endorsement of Forest Certification (PEFC) certified
	• Fully traceable
	• From any supplier rated over 20 in the Canopy Green Button Report
	
	Branded Fibres:
	• Orange Fiber
	• Lenzing:
	  • TENCEL™ Lyocell, TENCEL™ Modal, LENZING™ Lyocell RB, LENZING™ EcoVero LENZING™ Modal
	• Eco Tang
	• Birla:
	  • Livaeco modal, Excel lyocell, Liva Reviva, Spunshades viscose

Synthetic Fibres (Polyester, Elastane, Nylon)	**Preferred Production Options**
• Nylon (GRS or RCS) • Polyester (GRS or RCS) • Fully Traceable **Branded Fibres:** • REPREVE • Econyl • Seaqual	• Made using renewable energy • Made using less water (with EIM score) • Made using preferred dyes (Archroma, Colorfix, Ama Herbal) • Made by a factory that segregates waste for reuse

Our materials mix by fibre type...

66% Natural fibres

5% Synthetic fibres

17% Manmade cellulosic fibres

11% Blends

Our progress towards preferred materials by fibre type...

64% of all fibres sourced are preferred materials

 +30%

68% of our natural fibres sourced were preferred

 -45%

15% of our synthetic fibres sourced were preferred

 -12%

83% of our manmade cellulose fibres sourced were preferred

* We classify a material as a blend if none of the fibres are above 70% composition or if the material has 3 or more fibres mixed. Our initial priority is to move our major fibres categories (which constitute 89% of our sourcing) to preferred options.

** +/- shows the change year on year.

✳ Highlight:

- Our swimwear team used 100% recycled polyester in all swimwear orders
- Out tailoring team offered preferred materials for 100% of their designs

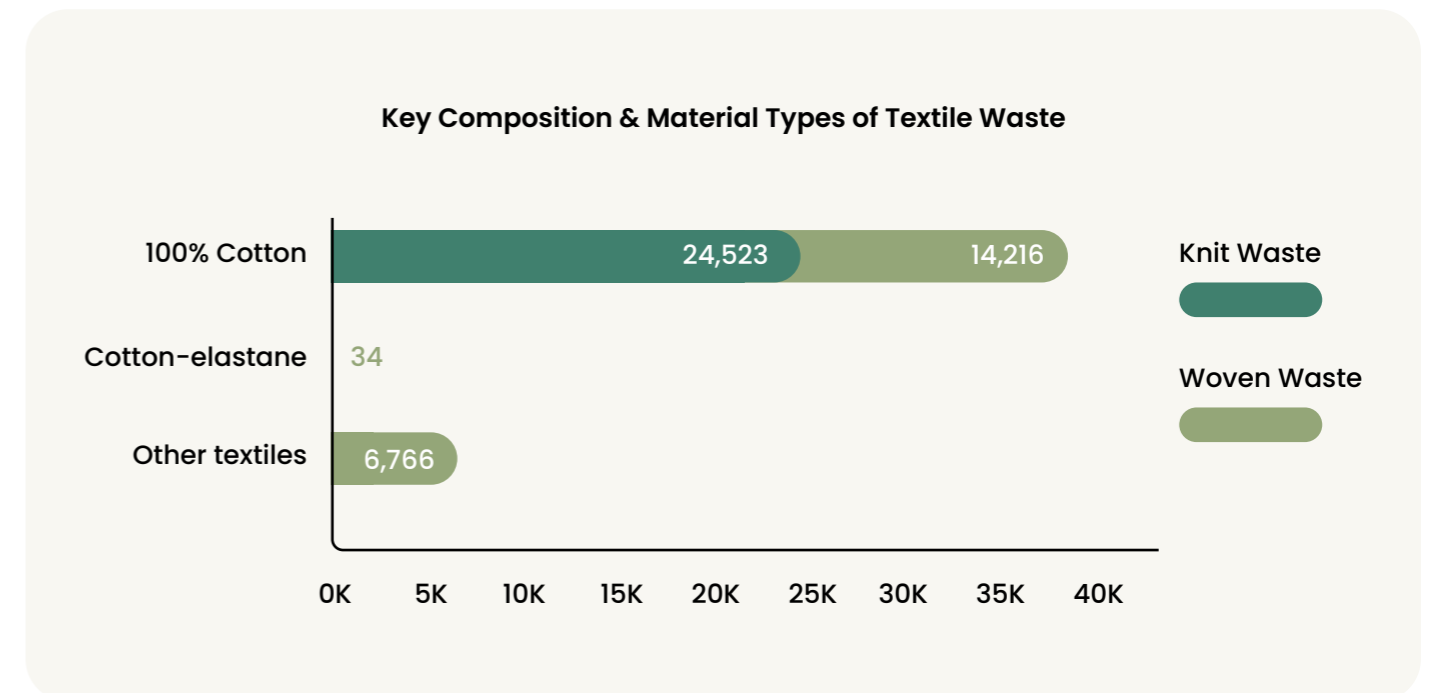## Preferred materials for tailoring collections:

Since joining in January, our tailoring team headed up by Rob Macintyre (Business Head, Tailoring) have offered preferred materials for 100% of their designs, and so far have had 100% success rate with all orders confirmed in preferred materials.

Circularity

GRI: 306

Our design, production, and compliance teams have embarked on a journey to understand and apply circular principles. During this reporting period they have:

- Worked with three factory partners to segregate our recyclable textile waste in partnership with Reverse Resources.

- Of the 24,000 kg of knit waste collected in partnership with Reverse Resources, 15,000 kg were directed to Recover to produce filament for new yarn.

- Worked on wash testing of some of our core products to understand their longevity potential.

- Worked to design with natural dyes and less components and accessories, to improve end-of-life recyclability.

- Reduced elastane in fabric development to improve end-of-life recyclability.

- Participated in external and internal training on circularity to build knowledge.

RECYCLE OR COMPOST

FABRIC: 100% ORGANIC COTTON

NATURAL DYES

REUSE — DESIGN

REDUCED ELASTANE IN NECKLINES (ONLY 2%)

DURABILITY AND LONGEVITY WASH TESTING TO ACHIEVE 28–39 WASHES

WEAR WASH REPEAT

USE — PRODUCTION

SELL

REVERSE RESOURCES PRODUCTION WASTE RECYCLING

Key Composition & Material Types of Textile Waste

	Knit Waste	Woven Waste
100% Cotton	24,523	14,216
Cotton-elastane	34	
Other textiles	6,766	

0K 5K 10K 15K 20K 25K 30K 35K 40K

Office Recycling in Hong Kong

Caitlin Williams, our ESG champion, initiated an office recycling scheme in our Hong Kong office in partnership with HK Recyclers. So far, we have diverted 50kg of waste to recycling.

Breakdown by Recyclable Type

8%
12%
48%
32%

- Plastic
- Paper
- Glass
- Metal
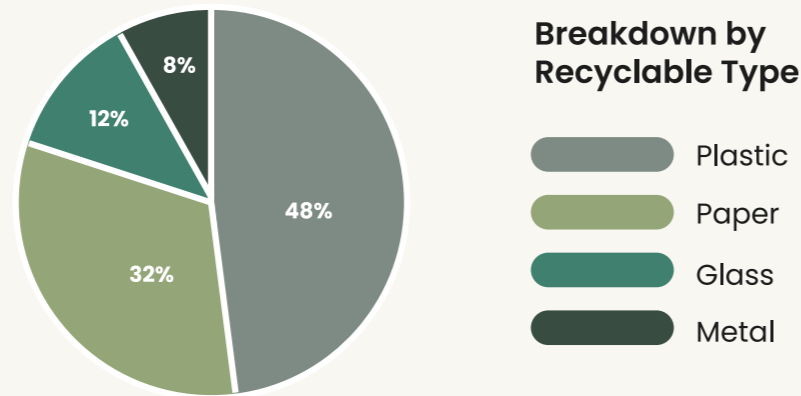
Manual data collection is a complicated process which requires extensive hours of work. We are working to streamline processes and generate better data (to enhance transparency and reporting capabilities) through our new product lifecycle management (PLM) digital infrastructure.

Moving Beyond Environmental Compliance

GRI 2, 3, 302, 303, 305, 308

Goal: Set carbon reduction goals by 2026
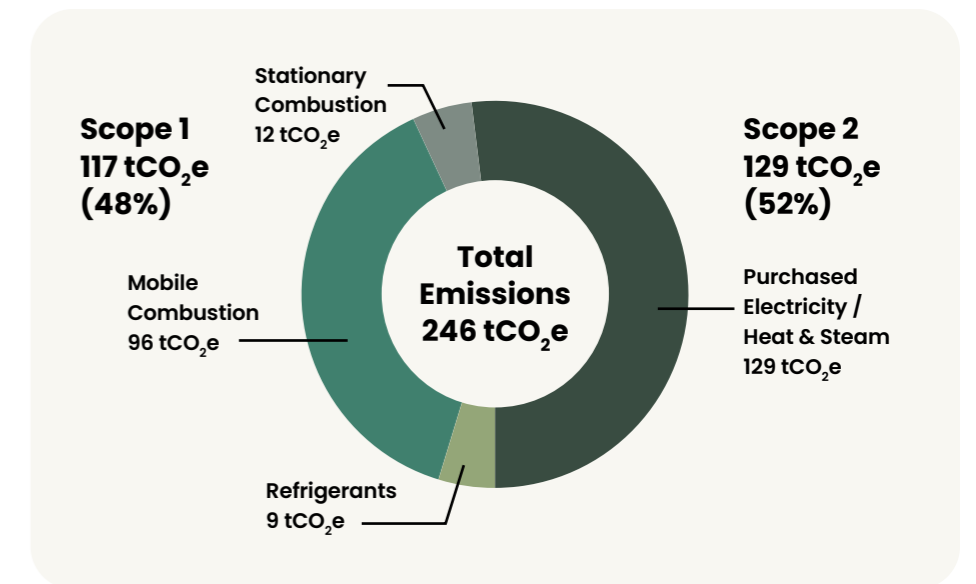
Progress 25%

Sub-goals:
- Measure our Scope 1 & 2 emissions 100%
- Measure our Scope 3 emissions 0%

Whilst our compliance team looks after environmental compliance, we are looking to go beyond compliance to baseline and understand our resource use, working to reduce it across our own operations and supply chain.

Carbon Baselining

Because we don't produce products in-house our own operations only contribute to a small percentage of our environmental footprint, but we still believe that this is an important place to start. This begins with measuring our own energy, water use and emissions. This year we completed our first Scope 1 & 2 carbon measurement. We are now working to build out annual reporting processes and conduct a Scope 3 pre-assessment.

Stationary Combustion
12 tCO$_2$e

**Scope 1
117 tCO$_2$e
(48%)**

**Scope 2
129 tCO$_2$e
(52%)**

Mobile Combustion
96 tCO$_2$e

**Total Emissions
246 tCO$_2$e**

Purchased Electricity / Heat & Steam
129 tCO$_2$e

Refrigerants
9 tCO$_2$e

Supplier Environmental Performance

Price expectations and other increasing demands set out a challenging landscape in which to meet social and environmental goals. We believe that the most important way we can support suppliers is by working to openly understand their current practices, to contextualise our asks and our support.

We are looking at how we can work with what is already being done, rather than asking for new and often conflicting approaches to be taken. This approach is about looking at our supplier partners as individuals to understand how to facilitate better ways of working. This may take a long time, but we are confident that it will drive longer-lasting improvements too.
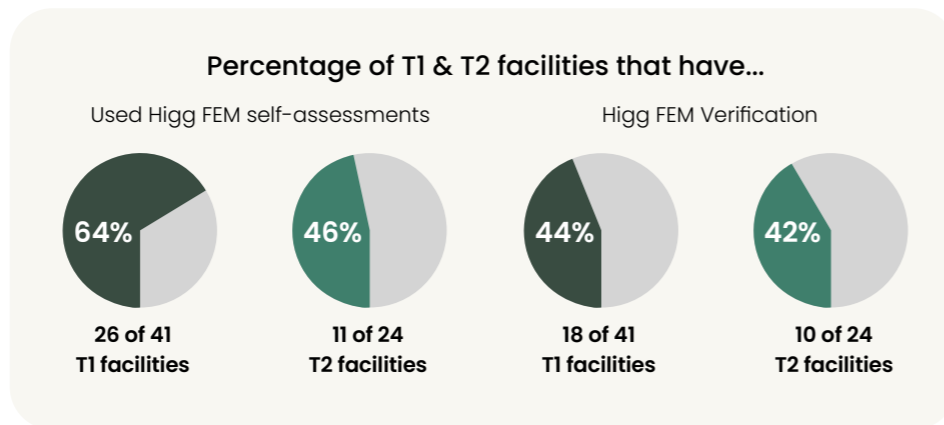
Higg FEM

Many of our suppliers are already required to report on their environmental impacts using the Higg Facility Environment Model (Higg FEM) by brand and retail customers, so we joined Sustainable Apparel Coalition (SAC) rather than rolling out another method of reporting and environmental assessment. We became a member in April 2022 and are now gaining access to the data our suppliers are currently reporting via the Higg FEM tool. The aim is to better understand our supply chain environmental activity to identify salient risks and opportunities.

Our factories began reporting via FEM from 2018. Currently 64% of our direct suppliers across T1 and 46% of T2 supplier facilities based in Bangladesh are reporting on their emissions, energy use, water use and waste management.

*

The Simple Approach Bangladesh office was OEKO-TEX-certified for the second time thanks to Amit Kumar Dhuria (Business Manager, Operations).

Percentage of T1 & T2 facilities that have...

Used Higg FEM self-assessments

64%
26 of 41
T1 facilities

46%
11 of 24
T2 facilities

Higg FEM Verification

44%
18 of 41
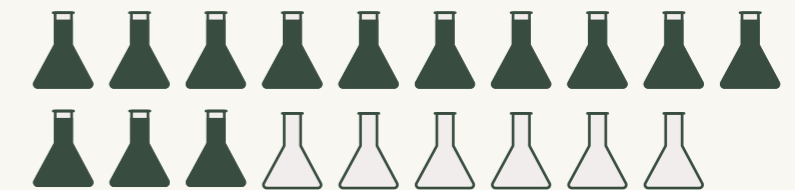T1 facilities

42%
10 of 24
T2 facilities

* Please note that due to the verification timeframe for Higg we are reporting complete data from 2021 only, as 2022 verification is still underway.

ZDHC

Mamunur Rashid (our Environmental Specialist) works to support our supplier partners to abide by environmental laws, regulations, and requirements. A part of his work is supporting partners to work in accordance with the ZDHC foundation-level requirements and report via the ZDHC platform. One of our suppliers recently joined the ZDHC Supplier to Zero Programme.

T1 facilities that test wastewater & meet at least foundational level of ZDHC requirements
(13 out of 19 relevant - **68 %**)

T2 facilities that test wastewater & meet at least foundational level of ZDHC requirements
(13 out of 21 relevant - **62 %**)

Clean Chain

In 2022 we renewed our Clean Chain membership to support chemical management and transparency. Clean Chain allows us to monitor some of our partner facilities' chemical use and compliance with the ZDHC foundation-level requirements.

53%

T1 facilities using clean chain/BVE3/The BHive to generate in check report for chemicals (10 out of 19 relevant i.e., 53 %)

52%

T2 facilities using clean chain/BVE3/The BHive to generate in check report for chemicals. (11 out of 21 relevant i.e., 52 %)
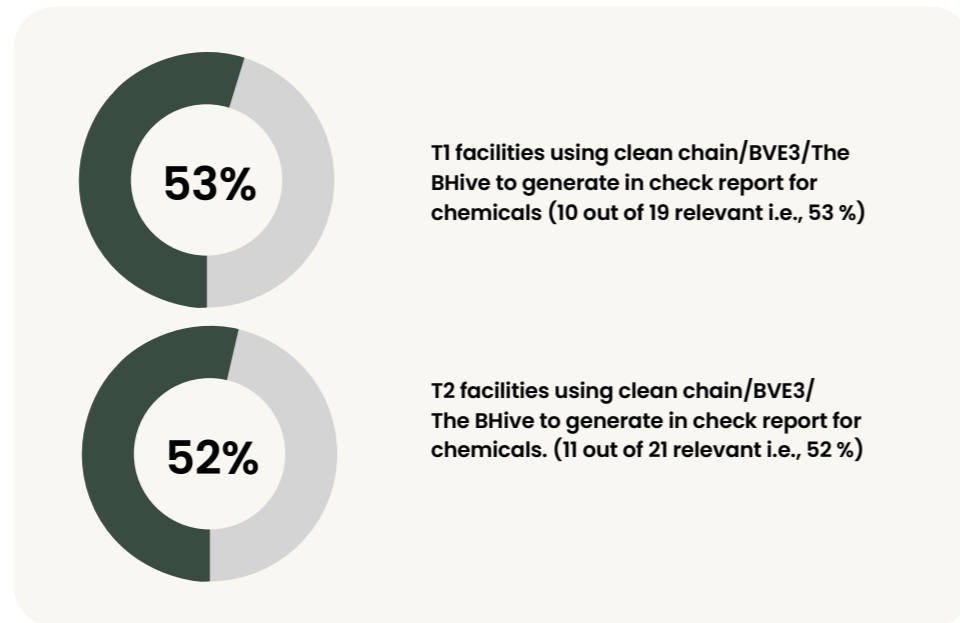
External Assurance

GRI: 2

We have not sought external assurance for the content of this report, but we welcome any questions you may have. Ilishio Lovejoy, our ESG manager, would be happy to hear from you: compliance@simple-approach.com

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GRI & SDG CONTENT INDEX

Statement of use	Simple Approach has reported in accordance with the GRI Standards for the period April 2022–March 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	To the best of our knowledge no sector standards currently apply

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / PAGE NUMBER	OMISSIONS			SDG ALIGNMENT
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2022	2-1 Organizational details	8-10	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting	8				
	2-3 Reporting period, frequency and contact point	2, 50				
	2-4 Restatements of information	1-50				
	2-5 External assurance	50				
	2-6 Activities, value chain and other business relationships	10				
	2-7 Employees	19-24				5, 8
	2-8 Workers who are not employees		Omitted	Not applicable		
	2-9 Governance structure and composition	8-9				
	2-10 Nomination and selection of the highest governance body		Omitted	Information unavailable/incomplete		
	2-11 Chair of the highest governance body		Omitted	Information unavailable/incomplete		
	2-12 Role of the highest governance body in overseeing the management of impacts	8-9				
	2-13 Delegation of responsibility for managing impacts	8-9				
	2-14 Role of the highest governance body in sustainability reporting	8-9				
	2-15 Conflicts of interest		Omitted	Not applicable		
	2-16 Communication of critical concerns		Omitted	Not applicable		

GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body		Omitted	Not applicable	
	2-18 Evaluation of the performance of the highest governance body		Omitted	Confidentiality constraints	
	2-19 Remuneration policies		Omitted	Confidentiality constraints	
	2-20 Process to determine remuneration		Omitted	Confidentiality constraints	1, 5, 8, 10, 12, 16, 17
	2-21 Annual total compensation ratio		Omitted	Confidentiality constraints	
	2-22 Statement on sustainable development strategy	10–15			
	2-23 Policy commitments	14–15			
	2-24 Embedding policy commitments	10–15			
	2-25 Processes to remediate negative impacts	14, 35, 37–38			
	2-26 Mechanisms for seeking advice and raising concerns	39			
	2-27 Compliance with laws and regulations	14, 34, 49		Not applicable	
	2-28 Membership associations	26–27			1, 8, 10, 12, 16, 17
	2-29 Approach to stakeholder engagement	26–31			1, 8, 10, 12, 16, 17
	2-30 Collective bargaining agreements		Omitted	Information unavailable/incomplete	

MATERIAL TOPICS

GRI 3: Material Topics 2021	3-1 Process to determine material topics	10–13	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	3-2 List of material topics	10–13			

Economic performance

GRI 3: Material Topics 2021	3-3 Management of material topics	9–10		Information unavailable/incomplete	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	9–10	Omitted	Information unavailable/incomplete	
	201-2 Financial implications and other risks and opportunities due to climate change		Omitted	Information unavailable/incomplete	
	201-3 Defined benefit plan obligations and other retirement plans		Omitted	Not applicable	
	201-4 Financial assistance received from government		Omitted	Not applicable	

Market presence

GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete	

GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage			Information unavailable/incomplete		
	202-2 Proportion of senior management hired from the local community			Information unavailable/incomplete		
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	8-9		Not applicable		8, 9, 10
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	8-9		Not applicable		8, 9, 10
	203-2 Significant indirect economic impacts	8-9		Not applicable		8, 9, 10
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	8-10				8, 9, 10
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	9-10				8, 9, 10
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	15, 39				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Omitted	Information unavailable/incomplete		
	205-2 Communication and training about anti-corruption policies and procedures		Omitted	Information unavailable/incomplete		
	205-3 Confirmed incidents of corruption and actions taken		Omitted	Not applicable		
Anti-competitive behaviour						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable		
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		Omitted	Not applicable		
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable		
GRI 207: Tax 2019	207-1 Approach to tax		Omitted	Not applicable		
	207-2 Tax governance, control, and risk management		Omitted	Not applicable		
	207-3 Stakeholder engagement and management of concerns related to tax		Omitted	Not applicable		
	207-4 Country-by-country reporting		Omitted	Not applicable		
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	41-50				6, 9, 11, 12, 13, 14, 15, 17
GRI 301: Materials 2016	301-1 Materials used by weight or volume	41-50				12, 13

GRI 301: Materials 2016	301-2 Recycled input materials used	41–50		Information unavailable/incomplete		12, 13
	301-3 Reclaimed products and their packaging materials	41–50		Not applicable		12, 13
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	41–50				7, 12, 13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	41–50				7, 12, 13
	302-2 Energy consumption outside of the organization	41–50				7, 12, 13
	302-3 Energy intensity		Omitted	Information unavailable/incomplete		
	302-4 Reduction of energy consumption	41–50		Information unavailable/incomplete		7, 12, 13
	302-5 Reductions in energy requirements of products and services	41–50		Information unavailable/incomplete		7, 12, 13
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	41–50				12, 13, 14
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	41–50				12, 13, 14
	303-2 Management of water discharge-related impacts	41–50				12, 13, 14
	303-3 Water withdrawal	41–50				12, 13, 14
	303-4 Water discharge	41–50				12, 13, 14
	303-5 Water consumption	41–50				12, 13, 14
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete		
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		Omitted	Information unavailable/incomplete		
	304-2 Significant impacts of activities, products and services on biodiversity		Omitted	Information unavailable/incomplete		
	304-3 Habitats protected or restored		Omitted	Information unavailable/incomplete		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Omitted	Information unavailable/incomplete		
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	41–50				12, 13, 14, 15
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	41–50				12, 13, 14, 15

GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	41–50				12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	41–50				12, 13, 14, 15
	305-4 GHG emissions intensity		Omitted	Information unavailable/incomplete		12, 13, 14, 15
	305-5 Reduction of GHG emissions	41–50				12, 13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)		Omitted	Information unavailable/incomplete		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Omitted	Information unavailable/incomplete		
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	41–50				12, 13, 14, 15
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	41–50				12, 13, 14, 15
	306-2 Management of significant waste-related impacts	41–50				12, 13, 14, 15
	306-3 Waste generated	41–50				12, 13, 14, 15
	306-4 Waste diverted from disposal	41–50				12, 13, 14, 15
	306-5 Waste directed to disposal	41–50				12, 13, 14, 15
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		Omitted	Information unavailable/incomplete		
	308-2 Negative environmental impacts in the supply chain and actions taken	41–50				7, 12, 13, 14, 15
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		Omitted	Information unavailable/incomplete		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		Omitted	Information unavailable/incomplete		
	401-3 Parental leave		Omitted	Information unavailable/incomplete		
Labour/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Not applicable		
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes		Omitted	Not applicable		

Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system			Not applicable		
	403-2 Hazard identification, risk assessment, and incident investigation			Not applicable		
	403-3 Occupational health services			Not applicable		
	403-4 Worker participation, consultation, and communication on occupational health and safety			Not applicable		
	403-5 Worker training on occupational health and safety			Not applicable		
	403-6 Promotion of worker health			Not applicable		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			Not applicable		
	403-8 Workers covered by an occupational health and safety management system			Not applicable		
	403-9 Work-related injuries			Not applicable		
	403-10 Work-related ill health			Not applicable		
Training & education						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Omitted	Information unavailable/incomplete		5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	24				5, 8, 10
	404-3 Percentage of employees receiving regular performance and career development reviews		Omitted	Information unavailable/incomplete		
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics		Omitted	Information unavailable/incomplete		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		Omitted	Information unavailable/incomplete		
	405-2 Ratio of basic salary and remuneration of women to men		Omitted	Information unavailable/incomplete		
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	39				5, 10
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		Omitted	Information unavailable/incomplete		

Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 407: Freedom of Association & Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			Not applicable		
Child labour						
GRI 3: Material Topics 2021	3-3 Management of material topics	31–40				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	31–40				8, 10
Forced or compulsory labour						
GRI 3: Material Topics 2021	3-3 Management of material topics	31–40				8, 10
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	31–40				8, 10
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures			Not applicable		
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples			Not applicable		
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs			Not applicable		
	413-2 Operations with significant actual and potential negative impacts on local communities			Not applicable		
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	31–40				5, 8, 10
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	31–40				5, 8, 10
	414-2 Negative social impacts in the supply chain and actions taken	31–40				5, 8, 10
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 415: Public Policy 2016	415-1 Political contributions			Not applicable		

Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories			Not applicable		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services			Not applicable		
Marketing & labelling						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling			Not applicable		
	417-2 Incidents of non-compliance concerning product and service information and labelling			Not applicable		
	417-3 Incidents of non-compliance concerning marketing communications			Not applicable		
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics			Not applicable		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data			Not applicable		