

2023
2024

Our (work-in) Progress



A GUIDE TO READING

Reporting Period

This 2023/2024 report covers the period of April 2023 – March 2024. 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, and this will be made clear within the text. 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 ESG work is mapped across three pillars, which will be referred to throughout this report by colour and icon:



Governance & Capacity Building



Rights & Relationships



Responsible & Efficient Resource Use

Our Progress

The majority of our goals have a fixed end date and are shown as percentage bars (for example, see page 11). Other area of focus such as Governance and Protecting the Rights are a continuous focus for improvement and action that are difficult to define by a quantitative measurement or end state of achievement. Therefore these targets will be viewed as ongoing.

Key Terms and Abbreviations

SALT = Simple Approach Leadership Team

Vendor / Supplier = We use these terms interchangeably when referring to our direct partners and Tier 1 factories

ESG = Environmental, Social, Governance

SDGs = The United Nations' Sustainable Development Goals

GRI = Global Reporting Initiative

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 further mapping of how the work aligns with the SDGs can be found in the GRI Index on page 36.



Global Reporting Initiative (GRI) Standards (GRI 206)

This report has been prepared in accordance with the GRI Standards. The GRI Standards represent global best practices 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 35.

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Sunny Malhotra,
Managing Director,
Simple Approach

A MESSAGE FROM SUNNY

In our industry, we constantly meet new challenges – from improving product offering, quality, and factory compliance, to meeting price demands and navigating evolving regulations. Even during the most successful times, challenges are inherent. That's just the nature of what we do. We solve design and sourcing issues for our customers and find solutions to supply challenges with our factory partners. It's these challenges that underscore the importance of our core values.

Since the beginning of Simple Approach, our core values have been key to growing successful partnerships and growth. By continuing to live our values and putting people and collaboration first, we can respond to challenges in the best way possible. With commitment to our values and robust governance practices to ensure we stick to them as a cohesive team, we can uphold integrity and place people at the forefront of our decisions. This includes customers, partners, the team, workers, and the communities in which we operate.

I look forward to continuing to explore how we can further develop this approach across our existing and growing areas of work.

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, 2-9

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, Canada, the UK, and India.

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

SIMPLE APPROACH, ORGANISATION OWNERSHIP STRUCTURE AS OF APRIL 1ST 2024



Our Governance

GRI 2-10, 2-11, 2-12

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 activities are predominantly managed by the ESG, Compliance, Design, Sourcing, and HR teams but all teams contribute.

Economic Activity

GRI 2–6, 201, 204

USD\$166M

Turnover in the financial year 2023/2024

7 COUNTRIES

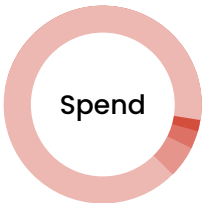
Location of direct customers

5 COUNTRIES

Location of direct suppliers

50,090,000

Pieces of clothing produced for our customers in 2023/2024



MARKET SHARE

- 90% Bangladesh
- 5% China
- 3% Sri Lanka
- 2% Portugal / India / Turkey
- 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 materiality assessment to identify our actual and potential human rights and 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 changes.

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 towards our ambition to address our most salient impacts through various projects, policies, and partnerships.

ESG MATERIALITY LIST

Governance & Capacity Building



Legal compliance
Accountability

Rights & Relationships



Human Rights
Grievance mechanisms
Wage payment
Forced Labour
Working Hours

Efficient & Responsible Resource Use



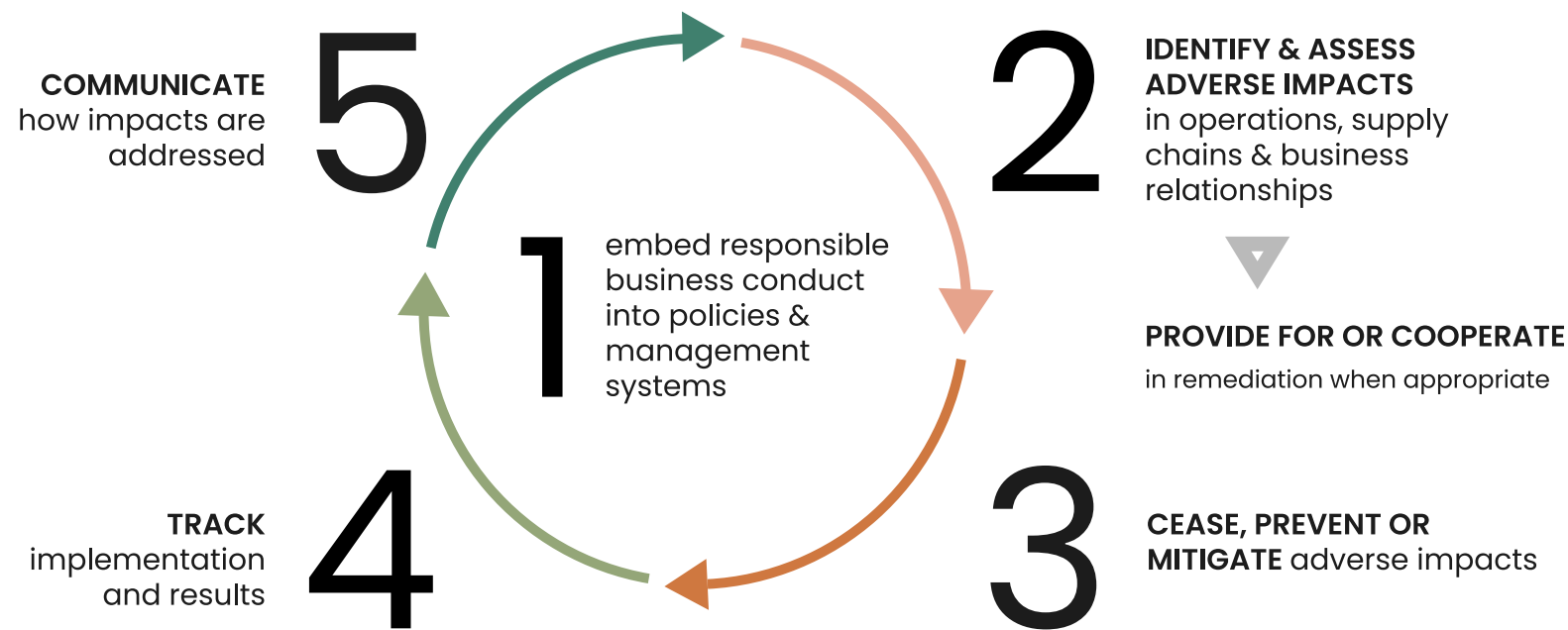
Raw materials
Traceability
Waste Management
Energy consumption/GHG emissions

Due Diligence

To embed our policy commitments, respond to our material topics, achieve our ESG goals, and align with international laws and standards, we are continually working to improve our due diligence processes. Our due diligence process responds to our most material topics, prioritising them based on context and severity.

We developed our due diligence processes based on the [OECD Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector](#).

DUE DILIGENCE PROCESS & SUPPORTING MEASURES



Policies, Standard Operating Procedures (SOPs) and Guidelines

GRI 2-23

Our Human Resources (HR), Finance, and Compliance teams collaborate to ensure adherence to relevant laws and regulations by our employees, partners, and suppliers. We work to develop policies that identify and address pertinent risks to our operations and stakeholders. Policies are developed in a collaborative effort with various relevant stakeholders, including teams, customers, suppliers, NGOs, and worker representatives.

Our policies are designed as dynamic documents that evolve in response to changing risks and concerns. Once developed or updated, policies are effectively communicated to relevant stakeholders to ensure clarity and understanding among employees and partners regarding their roles and responsibilities in adhering to these policies. With the aim of continuous improvement in our compliance and policy development processes, feedback from stakeholders, monitoring of regulatory changes, and regular assessments help us refine and enhance our policies to meet evolving needs.

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.

In addition to policies, we establish recommended implementation guidelines and Standard Operating Procedures (SOPs) to facilitate integration and adherence. These resources provide practical insights and procedures for operationalising policy requirements. In the past year, we developed policies and SOPs concerning digitalisation, human rights concerns and material sourcing.



Some of our ESG-relevant policies are listed below:

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

Strategy Snapshot

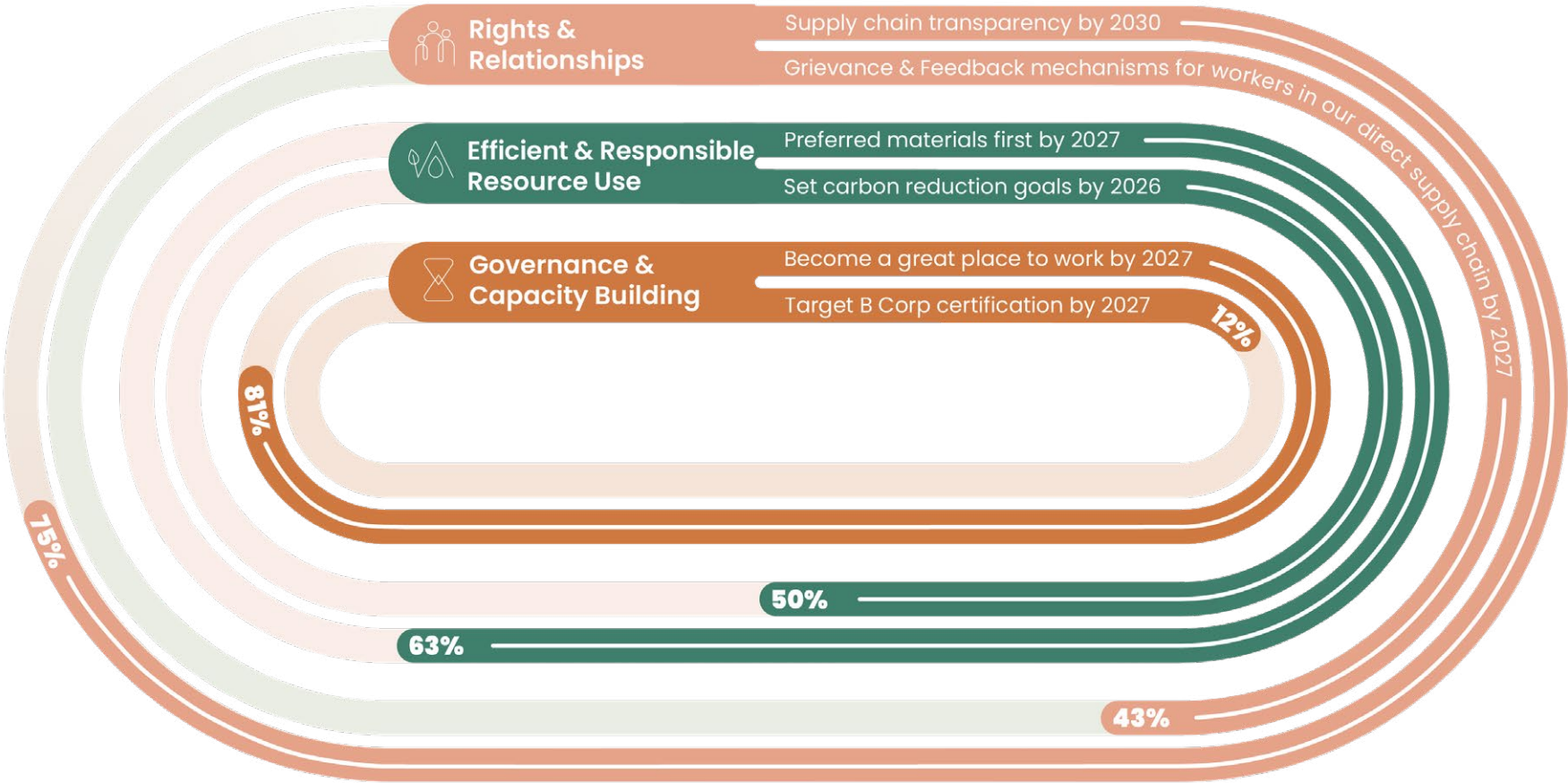
GRI 2

This strategy 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.



OUR PROGRESS

This report intends to communicate our progress across our Environmental, Social and Governance (ESG) pillars during the 2023/2024 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 share our work in progress, whilst recognising and understanding that we still have a long way to go. 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.

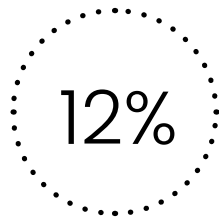


2

IMPROVE GOVERNANCE & BUILD CAPACITY



Working Towards B Corp Certification



Goal: Apply for B Corp certification by 2027



Data gap analysis completed and strategy for completion of application set out.

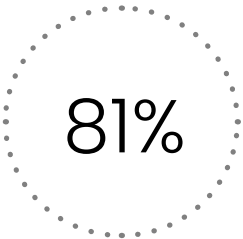
We set our sights on B Corp certification. Currently this goal is aspirational, but the certification criteria supports our strategic direction and our prioritisation of policies and processes.

During this period, we worked with the B Lab Hong Kong team to assess Simple Approach's eligibility to seek certification. We now have approval to apply for certification, once we are ready. But we have a lot of work to do; in the next year we plan to complete a second self-assessment and use the outcomes to build out a certification roadmap. We aren't as far along as we would like to be with this goal, but we are still committed to working towards it.



Becoming a Great Place to Work

GRI 401: Employment
2016, 3–3 Management
of material topics, 2–7
Employees, 401–3 Parental
Leave, 2–7 Employees



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



Milestones achieved this year:

- Continue with ESG training
- Continue with leadership training
- Conducting employee satisfaction survey

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 conduct an annual employee engagement survey, seeking feedback from all our teams. This survey helps the HR team, led by Krupa Joshi, to identify specific ways in which we can make our organisation a better place to work.

During 2023–2024 we conducted our second survey to understand employee satisfaction. We received a 98% response rate and over 690+ employee comments. Our score was 81%.

Employee Satisfaction Comparison to last year:

98%

Response rate compared
to 93% last year

73%

Improvement in Trust Index
compared to 69% last year

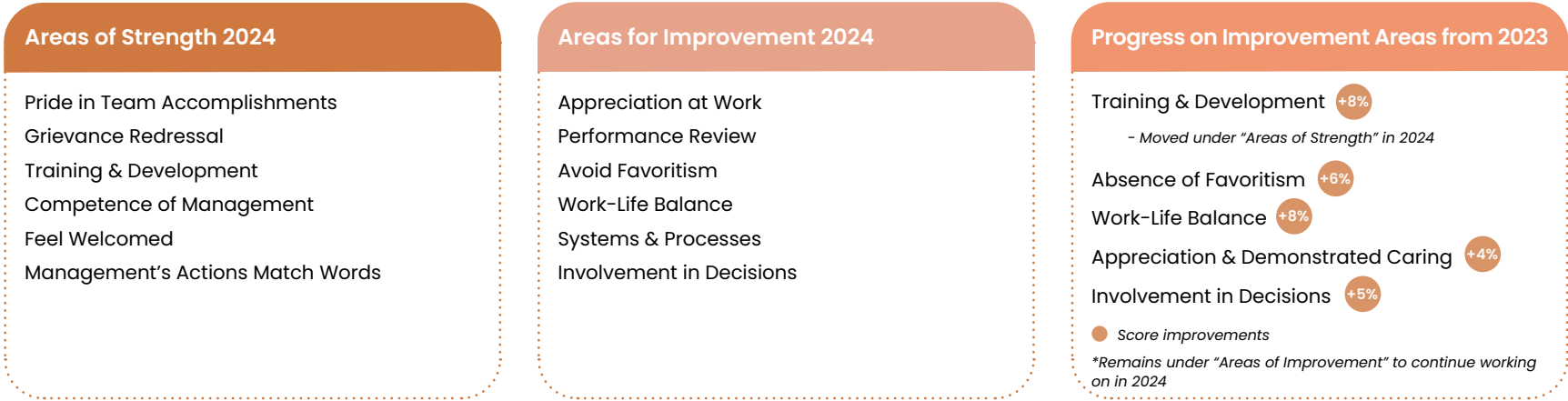
81%

Improvement in the overriding statement “Taking
everything into account, I would say this is a great
place to work”, compared to 74% last year.



Progress

KEY TAKEAWAYS FROM THE ANNUAL EMPLOYEE ENGAGEMENT SURVEY – JUNE 2024



Diversity and Equal Opportunity

GRI 405: Diversity and Equal Opportunity 2016, 2–23 Policy

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.

This table on the following page represents our full-time employees and permanent contract employees. The data is correct as of March 2024. In 2023/2024 none of our employees disclosed themselves as non-binary, or any gender identity other than male or female, but we welcome all gender identities and are continually working to create a space where everyone feels welcomed, empowered, and equally valued.

This year we measured our gender pay for the first time. We used the opportunity to test the reporting process and explore the results and what they show us. Whilst our focus is on ensuring that we offer equal pay for equal work, regardless of gender, the process also showed how gender breakdown within functions can influence the outcomes. We are looking forward to refining our measurement process in the coming year and learning from the results to inform management reviews of salary, hiring, and promotional practices.

Pride Collection:

Our design and product team worked on our 5th Annual Pride collection in collaboration with one of our customers and ILGA World, who support LGBTI organization around the world. The range was a gender-neutral collection of printed jersey and leisure wear, made using 100% preferred materials (our preferred materials are listed on page 29).

GENDER MAPPING AT SIMPLE APPROACH : Q4 FY23-24

319

TOTAL EMPLOYEES

GLOBAL, COMPANY-WIDE
BREAKDOWN

29

SALT BREAKDOWN



LOCATION-WISE BREAKDOWN (# OF EMPLOYEES)

238 BANGLADESH

MALE 212 FEMALE 26

34 HONG KONG

MALE 9 FEMALE 25

29 UK

MALE 6 FEMALE 23

4 CHINA

MALE 2 FEMALE 2

13 INDIA

MALE 12 FEMALE 1

1 CANADA

MALE 1 FEMALE 0

0% Female staff

11% Female staff +1% on last year

74% Female staff

79% Female staff +9% on last year

50% Female staff

8% Female staff -17% on last year

Performance Management

To further embed our policies and reach our goals, we introduced ESG key performance indicators (KPIs) for SALT members in 2021-22. 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 27* SALT members, 25 have ESG-related KPIs during this period – 92%

This year we integrated our employee goal setting into Qandle, an HR software that will enable us to better manage team performance and employee development. 100% of our team used Qandle to set their annual goals.



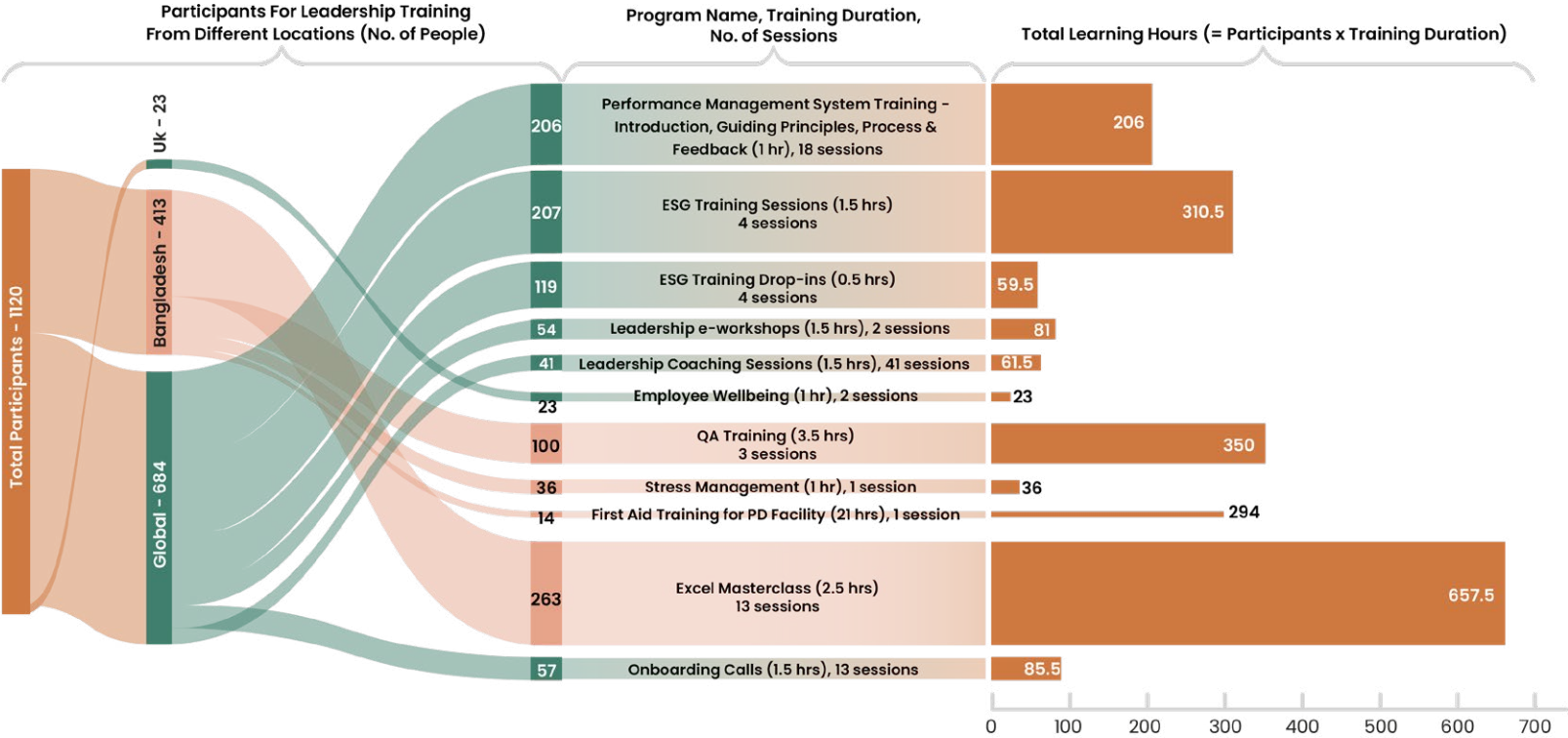
25 out of 27 SALT team members have ESG targets in their KPIs – 92%

*Applicable SALT members are those who did not exit the company during this period, those who joined before Q3 2023, and those working within relevant functions.

ESG and Leadership Training

GRI 404

During this period, we continued our bi-monthly ESG training and drop-in sessions to build knowledge and capacity across teams. The sessions provided opportunities for colleagues to come together and take time out to learn and share, to support aligned action towards our ESG goals. The sessions are delivered by our in-house experts and external consultants, and this year we covered topics including circular products, traceability, preferred materials, compliance, textile recycling, and more. Based on employee feedback and nomination we also conducted other trainings to support team leadership, skill development and wellbeing.



3

PROTECT RIGHTS & BUILD RELATIONSHIPS



GRI: 2

Our Rights and Relationships pillar represents the S (for social) in our ESG strategy. Which guides us in our efforts work to protect human rights and strive to improve the wellbeing of people working 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 improvement.

Alongside working to gain more transparency and understanding of our supply chain, we also monitor and respond to geopolitical, economic, and environmental changes, reacting to the most contextual and pressing risks.

Alongside this we are working to increase our partners' capacity in order to 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 a large supply chain ecosystem. 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 shared learning and development. To that end, we can't influence or implement change without partnerships. It is in partnership that we can understand our value chain better, find and source better materials, improve working conditions and reduce environmental impacts.

NGOs, MSIs

GRI: 2











We are working with NGOs, certification bodies, and multi-stakeholder initiatives to support our ESG goals. They provide a key part of our due diligence process with informal and formal feedback, support and verification. 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 this context. We believe that having all stakeholders at the table is the fastest and most productive way forward.

In the past 12 months we have engaged with the following stakeholders on the right:

Materials

Manufacturing

Governance & Community

| | |
|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | Reverse Resources – To segregate and trace production waste for recycling. |
|  | Recover – to produce goods using recycled cotton |
|  | ZDHC – To align factory chemical use and reporting with global best practice standards |
|  | OEKO-TEX – to ensure that our products are in line with customer and government chemical requirements. |
|  | Clean Chain – To work with wet processing supplier units using the chemical tool to track chemical use and consumption, conforming to ZDHC. |
|  | 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. |
|  | Better Work – to assess and improve factories' social performance |
| Various | British Red Cross, The Dream Factory, Leeds Arts University, Wonky Upcycling, Stitched Up, Salvation Army, Barnardo's – to donate materials.        |
|  | B Corp Lab HK – to assess our compatibility for B Corp certification. |
|  | GRI – to the GRI reporting standards. |
|  | Hong Kong Recycles – to reduce and recycle waste from our Hong Kong office |
|  | Navex – to understand and address employee and supply chain grievances |
|  | Great Place to Work – to support understanding our employee satisfaction levels and areas for improvement. |
|  | The Sustainable Apparel Coalition (SAC)/Cascadia – to measure impacts and engage industry agenda building. |
|  | Open Supply Hub – to publish our T1 & T2 supplier list |
|  | Transformers Foundation – to map EU, SU and UK policy development |
|  | Leadership & Sustainability – to measure our Scope 1 & Scope 2 carbon emission |
|  | GIZ/The Responsible Contract Clauses Project – to feedback on more new contract clauses |

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 with a focus on quality over quantity. This supports mutual benefits, shared agendas, and a collaborative approach to improving our businesses and our mutual supply chain.

OUR CUSTOMER RELATIONSHIPS STAND ON THREE PILLARS:



Industry Collaboration

In acknowledgment of the multifaceted and systemic nature of many social and environmental risks, we recognise the necessity for industry-wide collaboration to address these challenges effectively. Guided by our core values of relationship-building and partnership, we are committed to pursuing collaborative approaches to tackle our most pressing issues. Over the past year, we have actively engaged with other suppliers, to drive joint initiatives aimed at aligning and enhancing our collective efforts.



From catwalk to carbon neutral: mobilising funding for a net zero fashion industry

Despite over 400 companies across industries committing to science-based targets, the funding for decarbonising the apparel sector’s production – where over 80% of emissions originate – largely falls on manufacturers. This creates a significant gap in collective action and effective financing. In partnership with Artistic Milliners, Epic Group, MAS Holdings, NITEX, TAL Apparel, and Pactics Group, we commissioned a report to explore this challenge to decarbonisation. We hope that this research will support new and innovative finance solutions to aid supply chain decarbonisation efforts across the sector.

The report revealed the need for a transformative approach to funding decarbonisation in the apparel sector, exploring funding needs and constraints, current funding options, as well as proposed solutions for innovative financing models. The report was also supported by GIZ, FABRIC Asia Project and Transformers Foundation, and endorsed by the International Apparel Federation and Fashion Producer Collective.



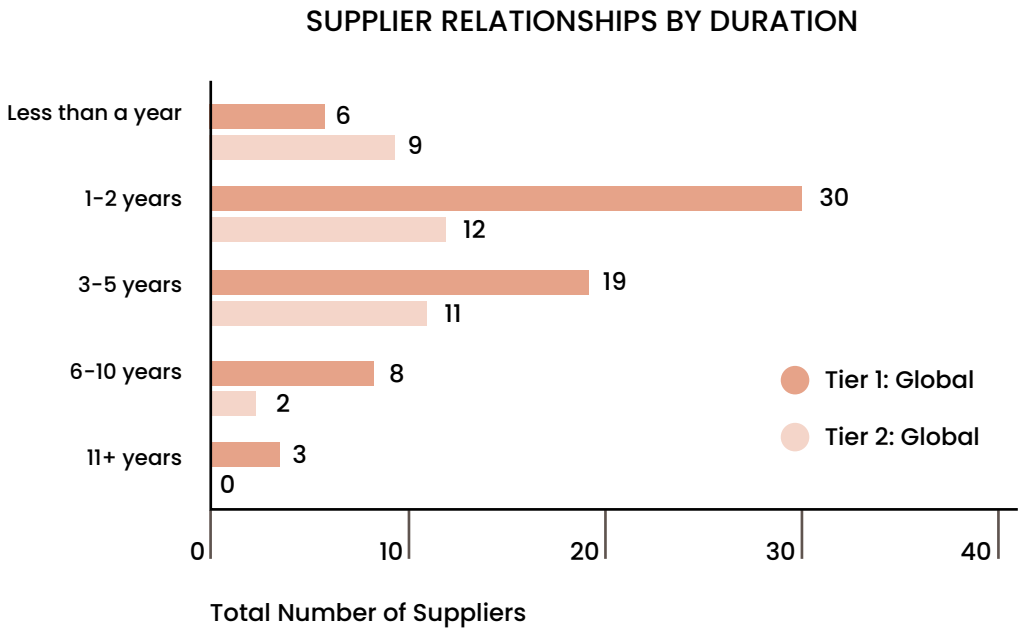
[Link to read the report](#)

Supply Partners

Our products are the result of a network of partnerships between manufacturers, treatment 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, commercial profiles, and approach to environmental performance, human rights and worker wellbeing. While we prioritise working with our longer-standing partners, we have also engaged new partners to support our growth and new product categories.

Our teams are in touch with our factory partners daily, which informs our operations and strategic actions. We also aim to connect with our factory leadership for more strategic conversation and feedback throughout the year. Mostly this takes the form of one-to-one meetings, but we also organise all-partner town hall meetings. This year we stopped the anonymised feedback forms and increased our one-to-one meetings based on feedback.

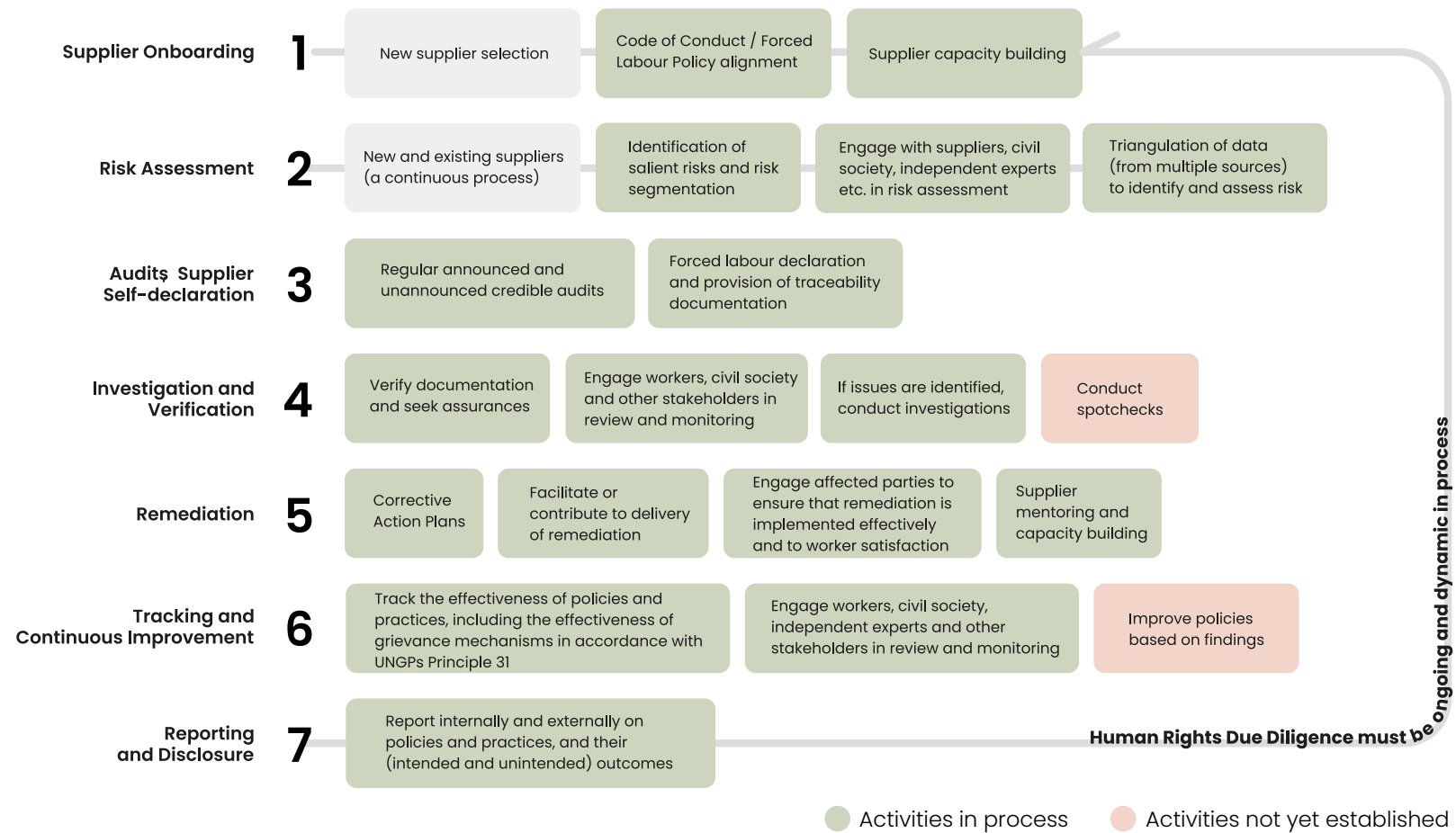


Our Due Diligence Process

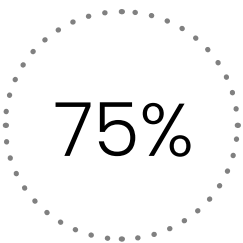
In line with OECD guidance and legislative development we’ve been focused on outlining our due diligence approach, which looks to identify adverse impacts; provide for or cooperate on remediation; cease, prevent, or mitigate adverse impacts; track implementation and results; and communicate progress.

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



Transparency



Goal: Supply chain transparency by 2030



Achievements:

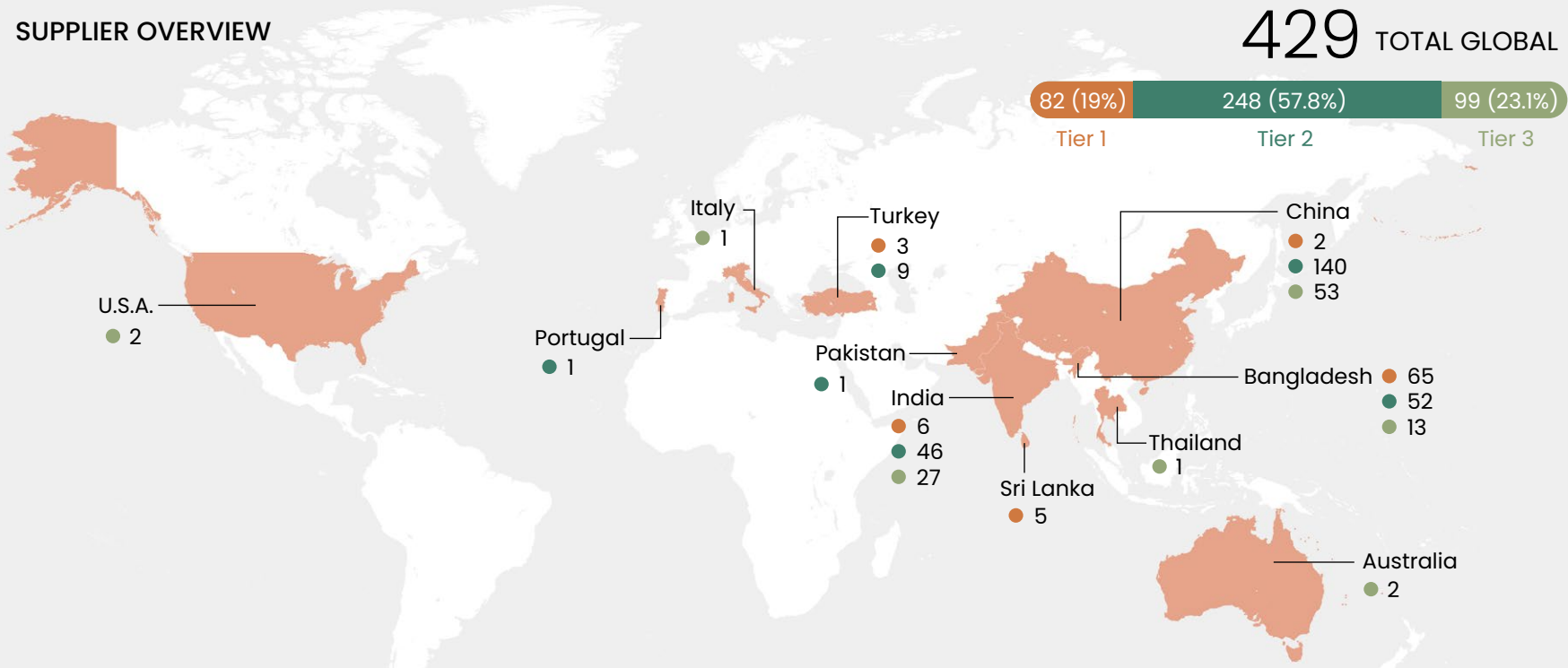
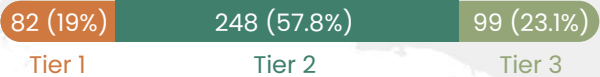
Mapped our supply chain down to fibre for 50% of product we produce at order line level.

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 wide network of partners, which makes full visibility of our entire value chain a big challenge.

This year we traced all our products made of cotton down to fibre. This process have been exceptionally challenging and time consuming but we are learning more about our supply chain each day and finding better ways of working to achieve our traceability goal. Moving into this financial year we are looking to roll this process out to even more products, allowing us to provide increased traceability to our customers.

SUPPLIER OVERVIEW

429 TOTAL GLOBAL



[Click here](#) to view our OSH Partners List.

Compliance

GRI 414, 2

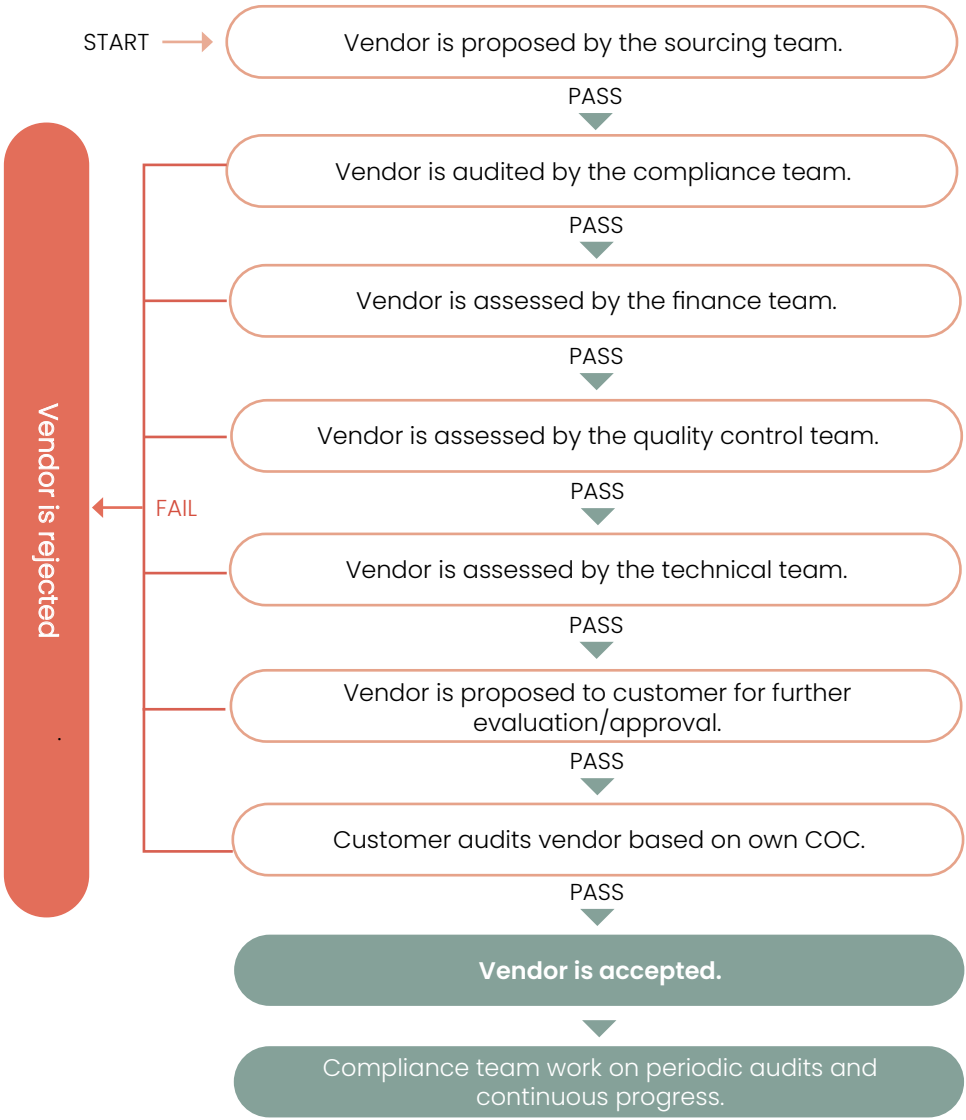
Our compliance team, led by Newton Gomes (General Manager, Compliance), works relentlessly to ensure that our suppliers and our teams work in a compliant manner that upholds social and environmental laws, our PDS and Simple Approach values and policies, and customer and industry standards. When a new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

Our factories are categorised in the following way:

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A/ Customer has in-country representation/office.</p> <p>.....</p> <p>They pick factories themselves via their own assessment and rating methods.</p> | <p>B/ Customer has no in-country representation/office.</p> <p>.....</p> <p>The factories are audited by third-party auditing companies, then they are approved by our customer.</p> | <p>C/ Customer has no in-country representation/office and no requirements regarding audit methodology or ratings.</p> <p>.....</p> <p>Simple Approach manages all aspects of compliance.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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



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. |

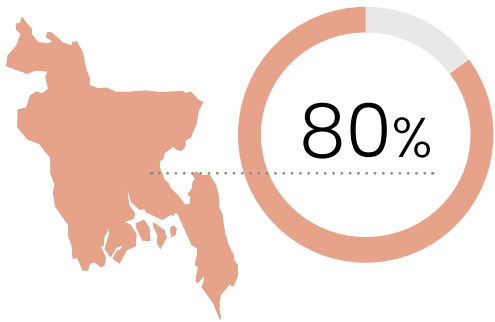
Type 2: Exit due to compliance issues

| | |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 conduct independent (internal) social and environmental audits at our supply chain partner factories periodically to identify, prevent and remediate social and environmental risks. Alongside this they work with our customers and third-party audit contractors to facilitate third-party audits, and support corrective action where necessary.



Around 85% of our T1 and T2 partner factories are in Bangladesh, where the majority of our team are based. When working with partners with in-country representation the compliance team coordinates local support to manage compliance.

| | | T1 | T2 |
|-------------------|--------------------------------------|-----|----|
| Internal Audits | Social Audit | 217 | 15 |
| | ZTV Verification & Development Visit | 45 | 0 |
| | Task Force | 88 | 11 |
| | Environment | 48 | 10 |
| Third-Party Audit | BSCI/SEDEX/WRAP | 42 | 0 |
| Buyer Audits | | 56 | 19 |
| Total | | 496 | 55 |

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 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, 2, 3

We prohibit the use of forced or bonded labour of any type within our supply chain – this is a ZTV for us. We continue 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 and will be issued to T1,T2 and T3 supplier sin the coming year.

Risk assessment: We have introduced new risk assessment processes to identify products, countries, and suppliers which pose a higher risk of using forced labour.

Investigation and verification

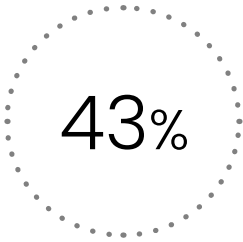
- **Audits:** our compliance team conduct both announced and unannounced audits across T1- T3 to identify human rights risks and environmental risks, including forced labour.
- **Transparency:** we work to verify higher-risk products by tracing the supply chain to ensure provenance.

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.

Mechanisms for Raising Concerns

GRI 2



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



Achievements:

- Worked with 21 of our suppliers to roll our Amader Kotha Helpline to all workers.
- Monitor progress and issues raised through to resolution.

We cannot be everywhere at once, and trust within partnerships is needed. Yet, 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, and we've set ourselves the goal to support access to credible grievance mechanics for all workers within our T1 Bangladesh factory partners by 2027.



We currently receive reporting for 21 of our factory partners in Bangladesh who 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 trains management and employees on how to use the mechanism that Amader Kotha uses to mediate 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.



We also work with EthicsPoint by NAVEX Global, a platform that allows our employees and wider stakeholders 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@pds multinational.com

Public Policy 2016

GRI 415

[Link to read the report](#)

We believe in the power of policy to change livelihoods and improve governance of important human rights and environmental issues. During 2022–2023 we instigated a collaborative supplier policy study to understand 12 key legislative developments in partnership with Shahi Textiles, Epic Group, Norlanka, Remedy Project, Transformer Foundation, and GIZ Fabric.

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 elsewhere. In August 2023 we were proud to join the group on the public launch of the 12 Policy Fact Sheets, which are all publicly available for the benefit of all relevant stakeholders.

The report has proved to have wide stakeholder interest, with over 750 people attending the launch webinars and over 4,000 downloads since its launch. It also initiated some dialogue with policymakers and lobbyists, which we view as a positive step towards including supplier perspectives within legislative development.

Community Empowerment

In line with our value of people first, we want to contribute to community empowerment in the communities in which we operate. We are proud of the teams' efforts this year, but we are also looking to identify a strategic partner in Bangladesh to contribute to community efforts in our largest operating country.

Our UK Team:

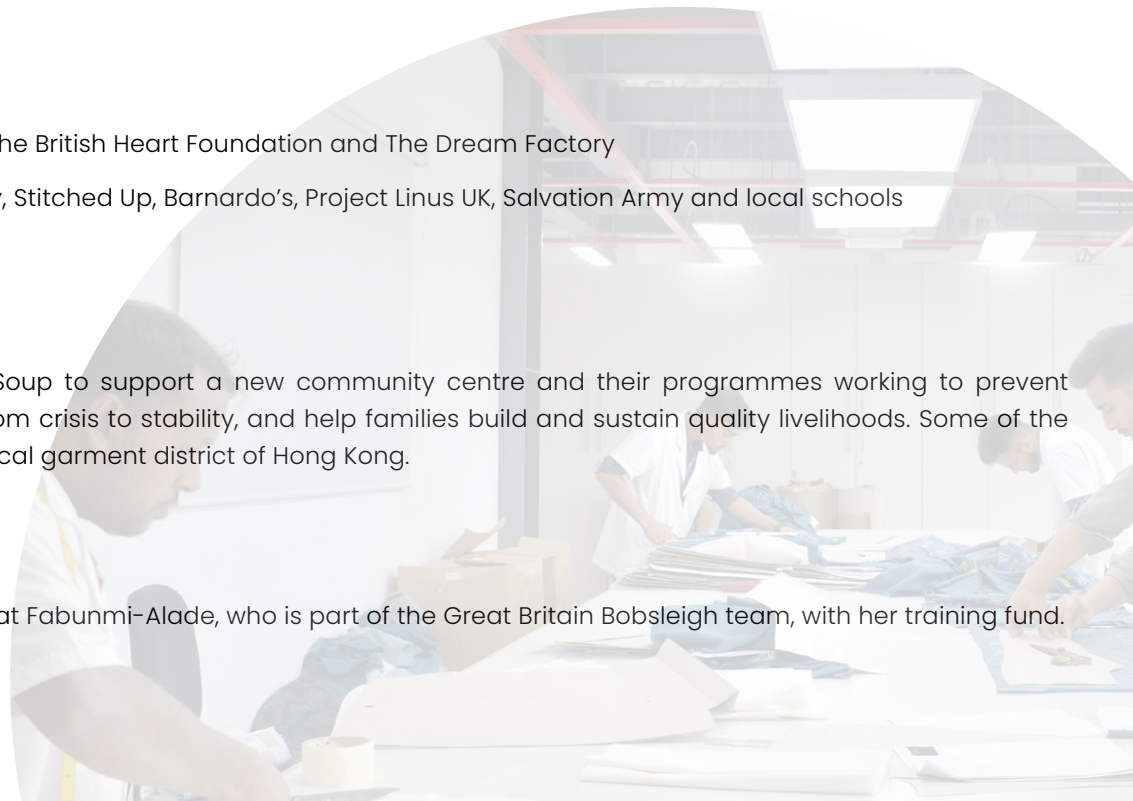
- 1500+ samples and items of clothing donated to the British Heart Foundation and The Dream Factory
- Donated unused materials to Leeds Arts University, Stitched Up, Barnardo's, Project Linus UK, Salvation Army and local schools

Our Hong Kong Team:

- Donated to Hong Kong-based charity Chicken Soup to support a new community centre and their programmes working to prevent tragic family breakups, support family security from crisis to stability, and help families build and sustain quality livelihoods. Some of the communities they serve are located in the historical garment district of Hong Kong.

Company-wide:

- Simple Approach has also supported athlete Risqat Fabunmi-Alade, who is part of the Great Britain Bobsleigh team, with her training fund.



4

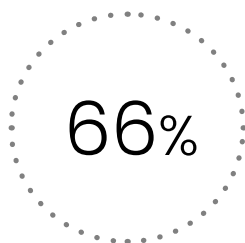
EFFICIENT & RESPONSIBLE RESOURCE USE



Although the effects of climate change will be felt disproportionately across the world, rising global temperatures and their knock-on effects will impact us all. Our Efficient and Responsible Resource Use pillar represents the E (environmental) in our ESG work. This section of the report outlines our current efforts to understand and address our environmental impacts.

Materials

GRI: 2, 3, 301



Goal: Preferred materials first by 2027



Achievements:

Rolled our PLM process for collecting fibre data out, providing full years data to improve fibre data collection.

The materials we use are constructed from finite resources and contribute significantly to our overall environmental impact. However, sourcing goals are challenging for us because our design and fibre choices are led by our customers. Despite this, we've set ourselves the goal to inspire better choices through supporting our customers to source and use better materials.

The design and sourcing team are increasing the preferred materials we offer our customers and we've also been focused on improving our measurement processes, working to measure our material offering and consumption in a more automated and accurate way.



Our Preferred Materials List

| Natural Fibres (Cotton) | Man Made Cellulose Fibres (MMCF) (Viscose, Lyocell, Modal, Rayon) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Organic Cotton (GOTS, OCS) certified BCI Cotton Recycled Cotton (RCS, GRS) certified In-Conversion Cotton Fairtrade Cotton (Fair Trade) certified PCP (Primark exclusive) CMIA (Cotton Made in Africa) certified Linen Fully traceable Hemp (any) <p>Branded Fibres:</p> <ul style="list-style-type: none"> Recover | <ul style="list-style-type: none"> 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 <p>Branded Fibres:</p> <ul style="list-style-type: none"> Orange Fiber Lenzing: <ul style="list-style-type: none"> TENCEL™ Lyocell, TENCEL™ Modal, LENZING™ Lyocell RB, LENZING™ EcoVero LENZING™ Modal Eco Tang Birla: <ul style="list-style-type: none"> Livaeco modal, Excel lyocell, Liva Reviva, Spunshades viscose |
| Synthetic Fibres (Polyester, Elastane, Nylon) | Preferred Production Options |
| <ul style="list-style-type: none"> Nylon (GRS or RCS) Polyester (GRS or RCS) Fully Traceable <p>Branded Fibres:</p> <ul style="list-style-type: none"> REPREVE Econyl Seaqual | <ul style="list-style-type: none"> 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 |

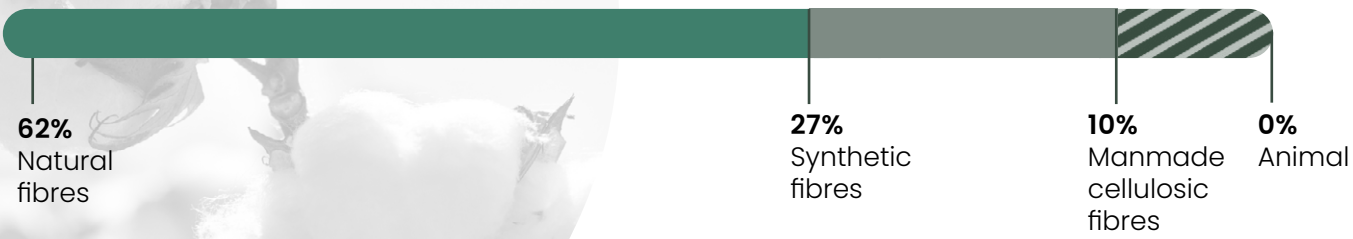


Goal: to offer preferred materials or production processes by 2027

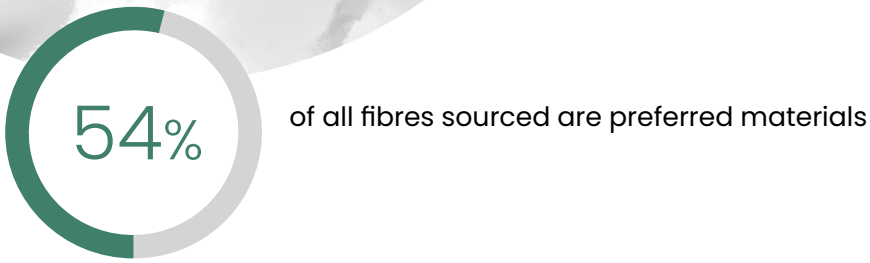
We are aiming to offer preferred materials or production processes for 90% of our product offering by 2027. In cases where we are not already designing with preferred materials or cleaner production processes, we will price and offer our preferred alternative, either through a responsible material or 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.

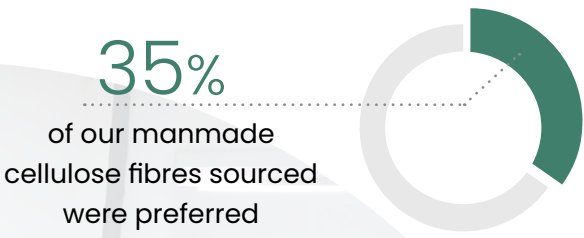
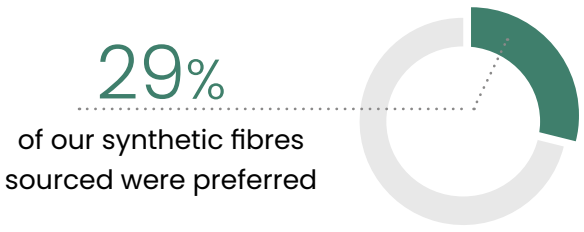
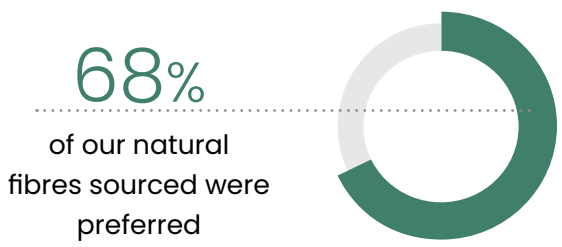
Our materials mix by fibre type...



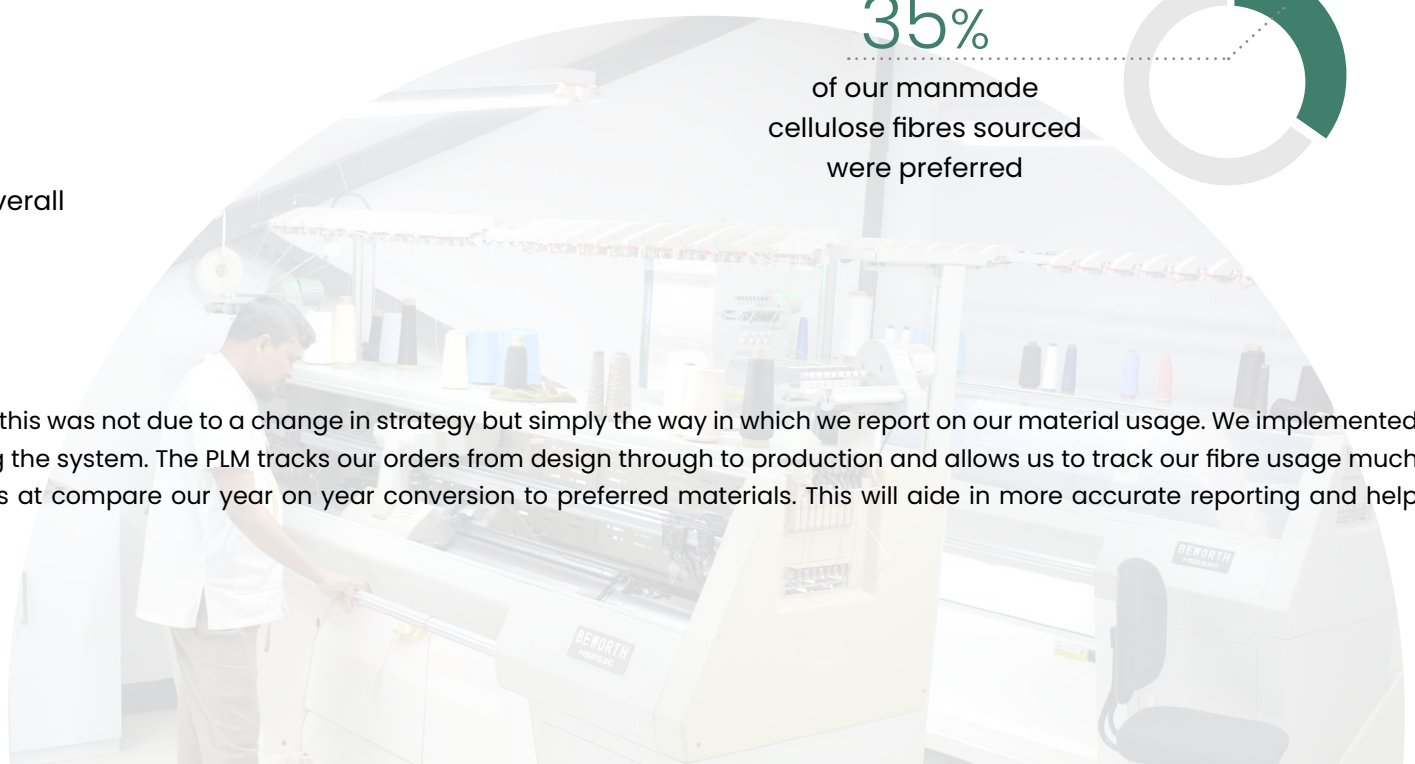
Our progress towards preferred materials by fibre type...



14.9M kg of materials consumed overall



This year our use of preferred materials decreased by 10%, this was not due to a change in strategy but simply the way in which we report on our material usage. We implemented a PLM system last year and this is the first full year of using the system. The PLM tracks our orders from design through to production and allows us to track our fibre usage much more accurately. We can not look at individual materials at compare our year on year conversion to preferred materials. This will aide in more accurate reporting and help establish our scope 3 carbon footprint.



Circularity

GRI 306

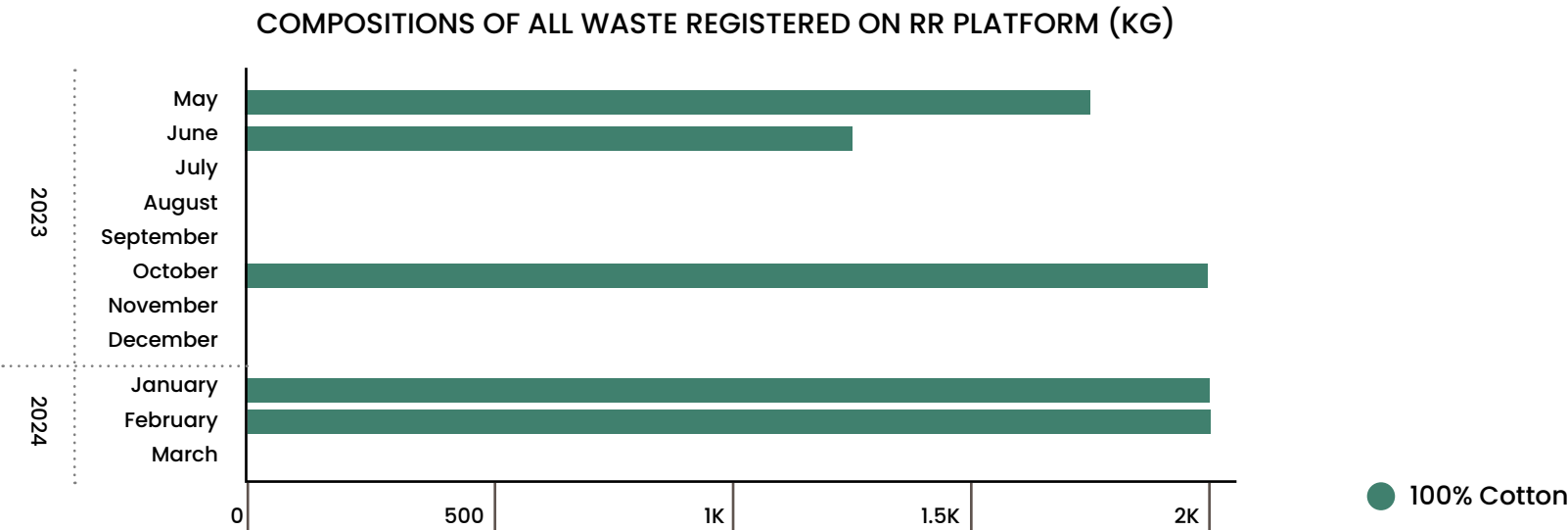


Our design, product and compliance teams have continued their journey to expand their knowledge and application of circular principles. During this reporting period they:

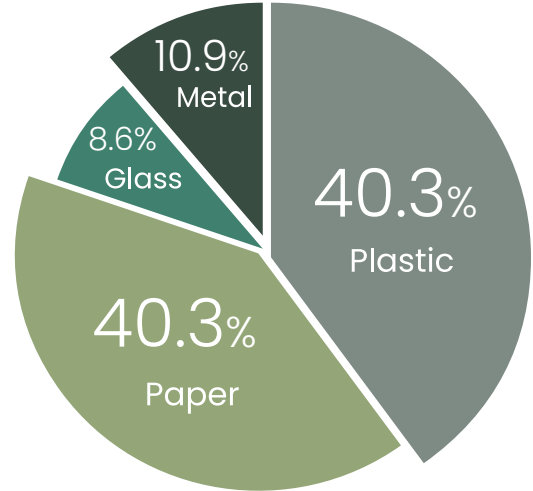
- Worked with three factory partners to segregate our recyclable textile waste in partnership with Reverse Resources.
- Worked with two factory partners to continue pre-consumer textile waste recycling efforts. Of 9,000 kg of cotton sorted, 6,500 kg was sold to Recover, whose filament is used within some of our product range.
- We made a range of Men’s Chino shorts using our customers circular design guidance. This guidance ensured that the garment was made of 100% more sustainable cotton.
- Used Recover cotton for a men’s T-shirt style.
- Continued work to wash-test of some of our core product to understand their longevity potential.
- Worked to design with natural dyes and less components and accessories, to improve end-of-life recyclability.
- Created a boy’s T-shirt using only preferred materials (see page 29 for our preferred materials list).
- Used 100% recycled polyester in a men’s swimwear style.
- Introduced 3D sampling with a new customer across sleepwear, lingerie and ladies ranges.
- Reduced elastane in fabric development to improve end-of-life recyclability.
- Continued internal training on circularity to build team knowledge.

Reducing Waste

Three of our factories have been participating in a project to segregate cutting waste to be recycled back into fibre. As well as providing valuable information on waste segregation, this work has been an important learning curve for Simple Approach and for our partners, and we hope to increase our waste diversion in the years to come. The below diagram show the volume of waste collected from the 3 sites during the reporting period.



Office Recycling in Hong Kong



Caitlin Williams, our ESG champion in Hong Kong, initiated an office recycling scheme in 2023-2024, in partnership with HK Recycles (<https://www.hkrecycles.com>). So far, we have diverted 524Kg of waste to recycling.

Moving Beyond Environmental Compliance

GRI 2, 3, 304, 303, 305, 308



Goal: Set carbon reduction goals by 2026



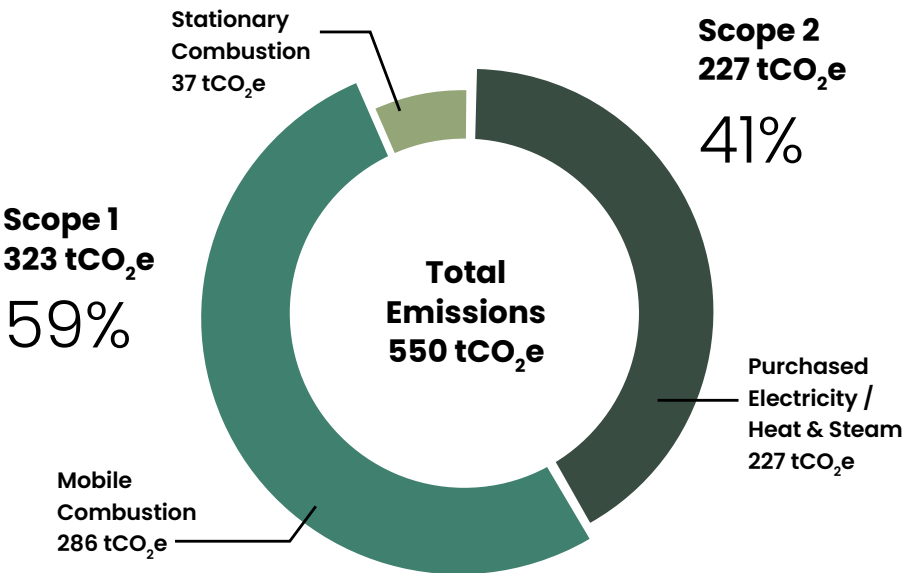
Achievements:

- Set Scope 1 & 2 reduction goals in line with Science based targets initiative.
- Gap analysis for report Scope 3 completed and improvement actions made.

This financial year we completed our second Scope 1 & 2 carbon measurement exercise and conducted our first ever scope 3 measurements in partnership with Leadership & Sustainability. Our first Scope 1 & 2 carbon measurement exercise was back in 2022 for the fiscal year, this year we decided to move to the financial year to align all our internal reporting. Since the submission of our data in 2022 our company has been expanding and we have added 2 new office spaces in Bangladesh and India, as well as moving our office location in London and Manchester. The addition and movement of these facilities has therefore had an impact on our Scope 1 and 2 calculations.

As a business we have offices in 4 countries and our operating sites are often part of larger complexes which makes it difficult to have control of the energy we use. However, we have been working with our suppliers to start to make reductions in this area. In one of our locations in Bangladesh we have added solar panels to the roof, and these panels are already producing 10% of our overall usage, since they were installed in April 2024. We will continue to look for additional opportunities to add more green energy sources.

As we have been able to measuring our carbon for a few years now we feel it is time to set our first carbon reduction target. The industry is moving quickly in this area and it is important that we work alongside, we have set Scope 1 & 2 targets for reduction this year and next year we will add our Scope 3 targets.



Targets:

- Simple Approach commits to reduce absolute **Scope 1 & 2 GHG emissions by 10% by 2030** from a 01/04/2023–31/03/2024 base year.
- Simple Approach commits to reduce absolute **Scope 1 & 2 GHG emissions by 90% by 2050** from a 01/04/2023–31/03/2024 base year.

Supplier Environmental Performance

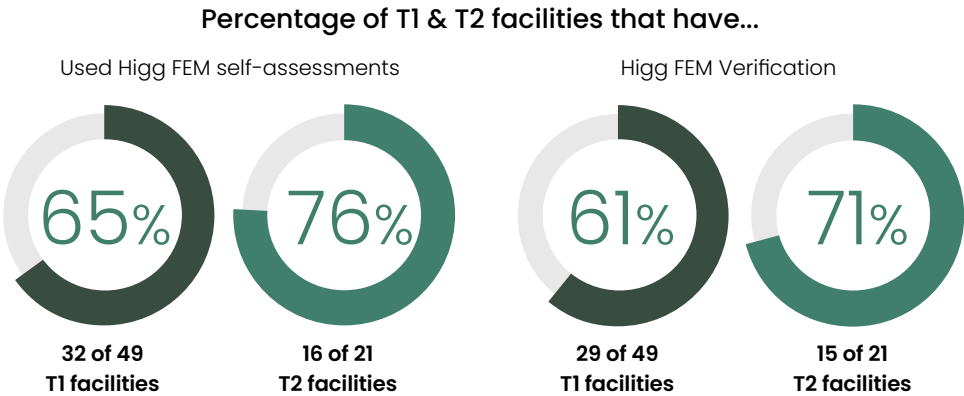
Meeting social and environmental goals amongst increasing price, monitoring, and reporting pressures creates a challenging context. We believe that the best way we can support our partners is by working to openly understand their current practices, and to contextualise our asks and our support.

For example, we try to start by looking at how we can work with what our partners are already doing, to avoid asking for new and often conflicting approaches to be taken. This approach may take longer than traditional top-down approaches, but we are confident that it will drive longer-lasting improvements. Mamunur Rashid (our environmental specialist) works to support our supplier partners with all environmental laws, regulations, and requirements.

Higg FEM

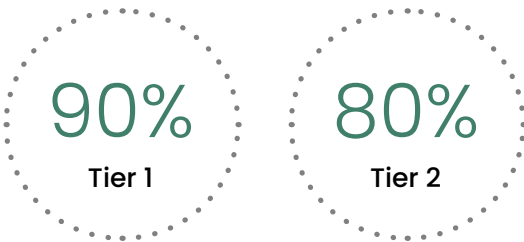
Many of our direct supplier partners are already required to report on their environmental impact using the Higg Facility Environmental Module (FEM) by brand and retail customers. We decided to join Cascale to ensure that we are using one environmental measuring tool to make reporting easier for our suppliers. The aim is to better understand our supply chains environmental footprint to identify salient risks and opportunities, which started with our carbon baselining work across scope 1, 2 and 3.

This financial year we only collected information from our Bangladesh sites. This year our focus was on understanding who our supply chain was and collecting data from them. Going into this financial year we will be pushing all our sites to complete the FEM to allow us to have a more complete environmental footprint of our supply chain.



* Please note that due to the verification timeframe for Higg we are reporting verification data from 2022 only, as 2023 verification is still under way.

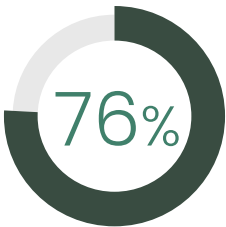
2024–2025 targets for suppliers:



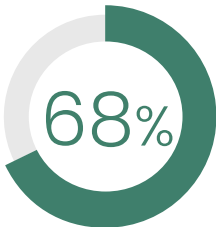
ZDHC

We are also supporting suppliers to work in accordance with the ZDHC foundation-level requirements and report via the ZDHC platform.

Percentage of T1 & T2 facilities that test wastewater and meet at least the foundational level of ZDHC requirements...

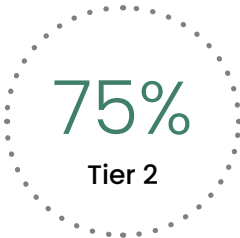


16 of 21 – T1 facilities



13 of 19 – T2 facilities

2024–2025 targets for suppliers:

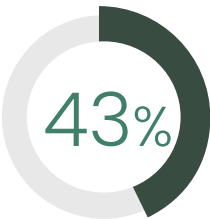


This past year, we renewed our OEKO-TEX certification, reaffirming our commitment to the non-hazardous products. This certification underscores our ongoing dedication to meeting international standards, as we continue to strive towards improving our product offering.

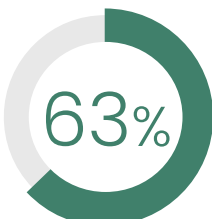
Clean Chain

In 2023 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.

Percentage of T1 & T2 facilities using Clean Chain / BVE3 / The BHive to generate InCheck reports for chemicals...

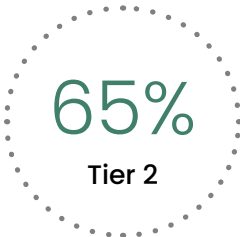
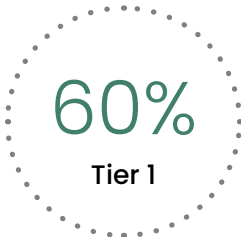


9 of 21 – T1 facilities



12 of 19 – T2 facilities

2024–2025 targets for suppliers:



External Assurance

We have not sought external assurance for the content of this report, but we welcome any questions, or suggestions on how we can improve. Please contact our ESG and compliance team: compliance@simple-approach.com

5

GRI & SDG CONTENT INDEX

| Statement of use | | Simple Approach has reported in accordance with the GRI Standards for the period April 2023–March 2024. | | | | |
|-----------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------|---------------|
| 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 | 5–6 | 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 | 5 | | | | |
| | 2-3 Reporting period, frequency and contact point | 2, 35 | | | | |
| | 2-4 Restatements of information | 1–35 | | | | |
| | 2-5 External assurance | 35 | | | | |
| | 2-6 Activities, value chain and other business relationships | 6 | | | | |
| | 2-7 Employees | 12–15 | | | | 5, 8 |
| | 2-8 Workers who are not employees | | Omitted | Not applicable | | |
| | 2-9 Governance structure and composition | 5 | | | | |
| | 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 | 5 | | | | |
| | 2-13 Delegation of responsibility for managing impacts | 5 | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | 5 | | | | |
| | 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 | 6-10 | | | | |
| | 2-23 Policy commitments | 8 | | | | |
| | 2-24 Embedding policy commitments | 6-10 | | | | |
| | 2-25 Processes to remediate negative impacts | 6, 23-25 | | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 26 | | | | |
| | 2-27 Compliance with laws and regulations | 8, 22, 35 | | Not applicable | | |
| | 2-28 Membership associations | 17 | | | | 1, 8, 10, 12, 16, 17 |
| | 2-29 Approach to stakeholder engagement | 17-20 | | | | 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 | 6-9 | 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. | | | 5, 8, 10, 12, 16, 17 |
| | 3-2 List of material topics | 6 | | | | |
| Economic performance | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 5-6 | | Information unavailable/ incomplete | | |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | 5-6 | 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 | 5-6 | | Not applicable | | 8, 9, 10 |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | 5-6 | | Not applicable | | 8, 9, 10 |
| | 203-2 Significant indirect economic impacts | 5-6 | | Not applicable | | 8, 9, 10 |
| Procurement practices | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 5-6 | | | | 8, 9, 10 |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | 6 | | | | 8, 9, 10 |
| Anti-corruption | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 9, 26 | | | | |
| 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 | 28-35 | | | | 6, 9, 11, 12, 13, 14, 15, 17 |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | 28-35 | | | | 12, 13 |
| GRI 301: Materials 2016 | 301-2 Recycled input materials used | 28-35 | | Information unavailable/incomplete | | 12, 13 |
| | 301-3 Reclaimed products and their packaging materials | 28-35 | | Not applicable | | 12, 13 |

| Energy | | | | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|------------------------------------|--|----------------|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 28-35 | | | | 7, 12, 13 |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 33 | | | | 7, 12, 13 |
| | 302-2 Energy consumption outside of the organization | | Omitted | Information unavailable/incomplete | | 7, 12, 13 |
| | 302-3 Energy intensity | | Omitted | Information unavailable/incomplete | | |
| | 302-4 Reduction of energy consumption | 33 | | Information unavailable/incomplete | | 7, 12, 13 |
| | 302-5 Reductions in energy requirements of products and services | 28-35 | | Information unavailable/incomplete | | 7, 12, 13 |
| Water and effluents | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 28-35 | | | | 12, 13, 14 |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 28-35 | | | | 12, 13, 14 |
| | 303-2 Management of water discharge-related impacts | 35 | | | | 12, 13, 14 |
| | 303-3 Water withdrawal | 34-35 | | | | 12, 13, 14 |
| | 303-4 Water discharge | 35 | | | | 12, 13, 14 |
| | 303-5 Water consumption | | Omitted | Information unavailable/incomplete | | 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 | 33 | | | | 12, 13, 14, 15 |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 33 | | | | 12, 13, 14, 15 |

| | | | | | | |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------|---------|------------------------------------|--|-------------------|
| GRI 305: Emissions 2016 | 305-2 Energy indirect (Scope 2) GHG emissions | 33 | | | | 12, 13, 14, 15 |
| | 305-3 Other indirect (Scope 3) GHG emissions | | Omitted | Information unavailable/incomplete | | 12, 13, 14, 15 |
| | 305-4 GHG emissions intensity | | Omitted | Information unavailable/incomplete | | 12, 13, 14, 15 |
| | 305-5 Reduction of GHG emissions | 33 | | | | 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 | 28-35 | | | | 12, 13, 14, 15 |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | 31-32 | | | | 12, 13, 14, 15 |
| | 306-2 Management of significant waste-related impacts | 31-32 | | | | 12, 13, 14, 15 |
| | 306-3 Waste generated | 31-32 | | | | 12, 13, 14, 15 |
| | 306-4 Waste diverted from disposal | 31-32 | | | | 12, 13, 14, 15 |
| | 306-5 Waste directed to disposal | 31-32 | | | | 12, 13, 14, 15 |
| Supplier environmental assessment | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 34 | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 34 | | | | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | 34 | | | | 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 | 15 | | | | 5, 8, 10 |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 15 | 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 | 14 | 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 | 20-27 | | | | 5, 10 |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | 20-27 | 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 | 20-27 | | | | |
| GRI 408: Child Labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labour | 20-27 | | | | 8, 10 |
| Forced or compulsory labour | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 20-27 | | | | 8, 10 |
| GRI 409: Forced or Compulsory Labour 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour | 20-27 | | | | 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 | 20-27 | | | | 5, 8, 10 |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | 20-27 | | | | 5, 8, 10 |
| | 414-2 Negative social impacts in the supply chain and actions taken | 20-27 | | | | 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 | | |