GRI and SASB
2021 Index

In This Section

GRI and SASB 2021 Index

The Global Reporting Initiative (GRI) is an independent, international organization that helps businesses and other organizations take responsibility for their impacts by providing them with the global common language to communicate those impacts to multiple stakeholders.

The Sustainability Accounting Standards Board (SASB) is an independent standard-setting organization that looks to improve efficiency and consistency in environmental, social and governance (ESG) reporting of material issues for each sector and has been developed in conjunction with investors.

As we build on our existing reporting and continue advancing our commitment to being transparent on our ESG priorities, management approaches, and performance, Restaurant Brands International has published its GRI and SASB disclosure frameworks for the financial year ended December 31, 2021.

The following index includes our response to several GRI topics, along with management approach disclosures that will support further alignment with metrics from the SASB Restaurants Standard. In certain instances, a specific GRI or SASB topic may be described in our

reporting but Restaurant Brands International may not currently report progress on the corresponding GRI disclosure or SASB metric. In these instances, we provide relevant data on the topic and/or link to the corresponding topic page within the Restaurant Brands for Good section of our corporate website, which acts as a live reporting platform where these topics and any relevant performance data are discussed further.

This index represents one of our latest efforts to provide robust and meaningful information to key stakeholders and share our progress in a standardized and accessible way.

GRI 102: General Disclosures

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
Organizational Profile				
102-1	Name of organization	Restaurant Brands International Inc.		
102-2	Activities, brands, products and services	2021 Form 10-K: Business (pgs. 4–10)		
102-3	Location of headquarters	Toronto, Ontario, Canada		
102-4	Location of operations	2021 Form 10-K: Business (pg. 4)		
102-5	Ownership and legal form	Restaurant Brands International Inc. is a publicly traded Canadian corporation listed on the New York Stock Exchange ("NYSE") and Toronto Stock Exchange ("TSX") under the ticker symbol "QSR".		
102-6	Markets served	2021 Form 10-K: Business (pgs. 4–10)		
102-7	Scale of organization	2021 Form 10-K: Human Capital (pgs. 9–10) and Operating Metrics (pgs. 28–32)	FB-RN-000.A	Number of (1) company-owned and (2) franchise restaurants
102-8	Information on employees and other workers	2021 Form 10-K: Human Capital (pgs. 9–10)	FB-RN-000.B	Number of employees at (1) company-owned and (2) franchise locations
102-9	Supply chain	2021 Form 10-K: Business (pgs. 4–10)		

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
102-10	Significant changes to the organization and its supply chain	2021 Form 10-K: Business (pgs. 4–10) In December 2021, RBI completed its acquisition of Firehouse Subs, the operations of which may be captured in our proxy and financial reporting, but not currently elsewhere, unless stated otherwise.		
102-11	Precautionary principle or approach	2021 Form 10-K: Risk Factors (pgs. 11–21) 2022 Proxy Statement: Risk Management (pg. 21)		
102-12	External initiatives	Restaurant Brands for Good: Memberships And Partnerships		
102-13	Membership of associations			
Strategy				
102-14	Statement from senior decision-maker	Restaurant Brands for Good: ESG Governance, Stakeholder Engagement, Reporting, and Materiality		
102-15	Key impacts, risks and opportunities	2021 Form 10-K: Risk Factors (pgs. 11–21) and Our Business Strategy (pg. 5)		
Ethics and Integrity				
102-16	Values, principles, standards and norms of behaviour	Code of Business Ethics and Conduct		
102-17	Mechanisms for advice and concerns about ethics	Code of Conduct for Directors Commitment to Our Team Members Code of Ethics for Executive Officers Code of Business Ethics and Conduct for Vendors Whisteblowing Policy Restaurant Brands for Good: Ethics and Human Rights		
Governance				
102-18	Governance structure	2022 Proxy Statement: Corporate Governance (pgs. 11–20)		
102-19	Delegating authority	Restaurant Brands for Good: ESG Governance		
102-20	Executive-level responsibility for economic, environmental and social topics			
102-21	Consulting stakeholders on economic, environmental and social topics	Restaurant Brands for Good: Stakeholder Engagement		
102-22	Composition of the highest governance body and its committees	About Us > Board of Directors Investors > Corporate Governance > Committee Charters		
102-23	Chair of the highest governance body			
102-24	Nominating and selecting the highest governance body	Corporate Governance Guidelines		
102-25	Conflicts of interest	2022 Proxy Statement: Governance Guidelines and Nominating and Corporate Governance Committee (pgs. 11, 18–19)		
102-26	Role of highest governance body in setting purpose, values and strategy	Corporate Governance Guidelines		

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
102-27	Collective knowledge of highest governance body	Corporate Governance Guidelines		
102-28	Evaluating the highest governance body's performance	2022 Proxy Statement: Nominees for Director and Corporate Governance Guidelines (pgs. 2–9, 11)		
102-29	Identifying and managing economic, environmental and social impacts	Restaurant Brands for Good: Materiality		
102-31	Review of economic, environmental, and social topics	2022 Proxy Statement: Sustainability – Restaurant Brands for Good (pgs. 21–24)		
102-32	Highest governance body's role in sustainability reporting			
102-33	Communicating critical concerns	Corporate Governance Guidelines (p. 9)		
102-35	Remuneration policies	2022 Proxy Statement: Compensation Discussion and Analysis (pgs. 32–52) and Advisory Vote on Executive Compensation (pg. 54)		
102-36	Process for determining remuneration			
102-37	Stakeholders' involvement in remuneration			
102-38	Annual total compensation ratio	2022 Proxy Statement: CEO Pay Ratio (pg. 53)		
Stakeholder Engagement				
102-40	List of stakeholder groups	Restaurant Brands for Good: Stakeholder Engagement		
102-42	Identifying and selecting stakeholders	2022 Proxy Statement: Shareholder Engagement (pgs. 24–25)		
102-43	Approach to stakeholder engagement			
102-44	Key topics and concerns raised			
Reporting Practice				
102-45	Entities included in the consolidated financial statements	2021 Form 10-K: Explanatory Note (pg. 3), Principles of Consolidation (pgs. 64–65), and Exhibit 21.1 (List of Subsidiaries of the Registrant)		
102-46	Defining report content and topic boundaries	Restaurant Brands for Good: Reporting		
102-47	List of material topics	Restaurant Brands for Good: Materiality		
102-48	Restatements of information	RBI does not have any restatements of information for this reporting cycle.		
102-49	Changes in reporting	In December 2021, RBI completed its acquisition of Firehouse Subs, the operations of which may be captured in our proxy and financial reporting, but not currently elsewhere.		
102-50	Reporting period	Calendar year 2021, unless otherwise noted.		
102-51	Date of most recent report	This is RBI's third GRI Content Index. Our 2019 Index, as well as other past reports, is available in the Supporting Policies and Reports section of our corporate website.		
102-52	Reporting cycle	Restaurant Brands for Good: Reporting		
102-53	Contact point for questions regarding the report			

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
102-54	Claims of reporting in accordance with the GRI Standards	This report is aligned with the GRI Standards, with a goal to be in accordance with the Core option.		
102-55	GRI Content Index	This table represents the GRI Content Index.		
102-56	External assurance	We do not currently seek external assurance on our ESG disclosures and do not have a policy pertaining to assurance for ESG reporting.		

GRI 200: Economic

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
GRI 201: Economic Performance				
103-1	Explanation of the material topic and its Boundary	2021 Form 10-K: Business (pg. 4) and Financial Statements and Supplementary Data (pgs. 53–100)		
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
201-1	Direct economic value generated and distributed (EVG&D)	2021 Form 10-K: Financial Statements and Supplementary Data (pgs. 53–100)		
201-2	Financial implications and other risks and opportunities due to climate change			
GRI 205: Anti-Corruption				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Ethics and Human Rights		
103-2	The management approach and its components	Code of Business Ethics and Conduct: Inside Information, and Bribes, Kickbacks and Improper Payment (pg. 21)		
103-3	Evaluation of the management approach	Code of Business Ethics and Conduct for Vendors: Business Integrity (pg. 4)		
GRI 206: Anti-Competitive Behaviour				
103-1	Explanation of the material topic and its Boundary	Code of Business Ethics and Conduct: Commercial Transactions (pg. 19)		
103-2	The management approach and its components			
103-3	Evaluation of the management approach			

GRI 300: Environmental

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
GRI 301: Materials				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Our Planet Restaurant Brands for Good: Packaging and Recycling Restaurant Brands for Good: Responsible Sourcing Restaurant Brands for Good: Animal Welfare Restaurant Brands for Good: Forest Commitment Restaurant Brands for Good: Beef Restaurant Brands for Good: Coffee	FB-RN-430a.1	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards
103-2	The management approach and its components			
103-3	Evaluation of the management approach		FB-RN-430a.2	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation
			FB-RN-150a.2	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable and/or compostable
GRI 302: Energy				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Climate Action Code of Business Ethics and Conduct for Vendors (pg. 5) CDP Climate Change, 2021 Questionnaire Responses (section C8)	FB-RN-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
302-1	Energy consumption within the organization			
302-2	Energy consumption outside of the organization			
302-3	Energy intensity			
GRI 303: Water and Effluents				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Responsible Sourcing Restaurant Brands for Good: Climate Action Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5)	FB-RN-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 305: Emissions				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Responsible Sourcing Restaurant Brands for Good: Climate Action Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5)		
103-2	The management approach and its components			
103-3	Evaluation of the management approach			

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
305-1	Direct (Scope 1) GHG emissions	CDP Climate Change, 2021 Questionnaire Responses (sections C4, C6, C7)		
305-2	Energy indirect (Scope 2) GHG emissions			
305-3	Other indirect (Scope 3) GHG emissions			
305-4	GHG emissions intensity			
GRI 306: Waste				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Responsible Sourcing	FB-RN-150a.1	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted
103-2	The management approach and its components	Restaurant Brands for Good: Packaging and Recycling		
103-3	Evaluation of the management approach	Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5)		
GRI 308: Supplier Environmental Assessment				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Responsible Sourcing	FB-RN-430a.1	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards
103-2	The management approach and its components	Restaurant Brands for Good: Animal Welfare		
103-3	Evaluation of the management approach	Restaurant Brands for Good: Forest Commitment		
		Restaurant Brands for Good: Coffee		
		Restaurant Brands for Good: Beef		

GRI 400: Social

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
GRI 401: Employment				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: People and Communities		
103-2	The management approach and its components	Restaurant Brands for Good: Talent Development		
103-3	Evaluation of the management approach	Code of Business Ethics and Conduct		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Code of Business Ethics and Conduct for Vendors		
		Commitment to Our Team Members		
		2021 Form 10-K: Human Capital (pgs. 9–10)		
GRI 403: Occupational Health and Safety				
103-1	Explanation of the material topic and its Boundary	Code of Business Ethics and Conduct: A Safe and Secure Environment (pg. 27)		
103-2	The management approach and its components	Commitment to Our Team Members		
103-3	Evaluation of the management approach	Code of Business Ethics and Conduct for Vendors (pg. 7)		
		2021 Form 10-K: Human Capital (pgs. 9–10)		

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
GRI 404: Training and Education				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: People and Communities		
103-2	The management approach and its components	Restaurant Brands for Good: Talent Development Commitment to Our Team Members		
103-3	Evaluation of the management approach	2021 Form 10-K: Human Capital (pgs. 9–10)		
404-2	Programs for upgrading employee skills and transition assistance programs			
GRI 405: Diversity and Equal Opportunity **GRI 406: Non-Discrimination**				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: People and Communities		
103-2	The management approach and its components	Restaurant Brands for Good: Diversity and Inclusion		
103-3	Evaluation of the management approach	RBI Commitment to Diversity Code of Business Ethics and Conduct: Inclusion, Diversity and Respect (pgs. 2, 11), and A Safe and Secure Environment (pg. 27) Commitment to Our Team Members Code of Business Ethics and Conduct for Vendors: Working Conditions (pgs. 6–7) 2021 Form 10-K: Human Capital (pgs. 9–10)		
405-1	Diversity of governance bodies and employees	2022 Proxy Statement: Board Highlights, Governance Guidelines, and Executive Officer Diversity (pgs. iii, 11, 20–21) Restaurant Brands for Good: Diversity and Inclusion		
GRI 407: Freedom of Association and Collective Bargaining **GRI 409: Forced or Compulsory Labour** **GRI 412: Human Rights Assessment** **GRI 414: Supplier Social Assessment**				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Ethics and Human Rights Code of Business Ethics and Conduct: Human Rights (pg. 11)	FB-RN-430a.3	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare
103-2	The management approach and its components	Code of Business Ethics and Conduct for Vendors		
103-3	Evaluation of the management approach	Commitment to Our Team Members Code of Business Ethics and Conduct for Vendors: Working Conditions (pgs. 6–7) Restaurant Brands for Good: Responsible Sourcing		

Disclosure Number	Disclosure Title	Response	SASB Code	SASB Metric
GRI 413: Local Communities				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: People and Communities		
103-2	The management approach and its components	Restaurant Brands for Good: Supporting Communities		
103-3	Evaluation of the management approach			
413-1	Operations with local community engagement, impact assessments and development programs			
GRI 416: Customer Health and Safety				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Food	FB-RN-250a.1	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations
103-2	The management approach and its components	Restaurant Brands for Good: Food Safety		
103-3	Evaluation of the management approach	Restaurant Brands for Good: Improving Choice, Nutrition and Transparency		
			FB-RN-250a.3	Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation
			FB-RN-250a.2	(1) Number of recalls issued and (2) total amount of food product recalled
GRI 417: Marketing and Labelling				
103-1	Explanation of the material topic and its Boundary	Restaurant Brands for Good: Improving Choice, Nutrition and Transparency	FB-RN-260a.1.	(1) Percentage of meal options consistent with national dietary guidelines and (2) revenue from these options
103-2	The management approach and its components		FB-RN-260a.2.	(1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) revenue from these options
103-3	Evaluation of the management approach		FB-RN-260a.3	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children
GRI 418: Customer Privacy				
103-1	Explanation of the material topic and its Boundary	Code of Business Ethics and Conduct: Business Record and Proprietary Information (pg. 15)		
103-2	The management approach and its components	Privacy Policy Highlights		
103-3	Evaluation of the management approach			

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