

GRI content index

STATEMENT OF USE	This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards - Core Option. The GRI Standards set out the principles and disclosures that organisations can use to report their economic, environmental, and social performance and impacts. Our GRI content index specifies each of the GRI Standards disclosures included in our 2023 Sustainability Report, 2023 Annual Report and corporate website.
APPLICABLE GRI SECTOR STANDARD(S)	GRI 13: Agriculture, Aquaculture and Fishing Sectors

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
----------------------------	------------	----------	------------------------------	--------------------

GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-1 Organisational details	About GAR, p11		
	2-2 Entities included in the organisation's sustainability reporting	About this report, p3		
	2-3 Reporting period, frequency and contact point	About this report, p3		
	2-4 Restatements of information	Available throughout where relevant		
	2-5 External assurance	About this report, p3		YES
	2-6 Activities, value chain and other business relationships	About GAR, p11 Transforming our supply chain, p51-53		
	2-7 Employees	Our people, p81-82		
	2-8 Workers who are not employees	Information not available		
	2-9 Governance structure and composition	Our approach to sustainability, p15 Our people, p82		
	2-10 Nomination and selection of the highest governance body	AR 2023: corporate governance report, p48		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	AR 2023: board of directors, p32		YES
	2-12 Role of the highest governance body in overseeing the management of impacts	Our approach to sustainability, p18		
	2-13 Delegation of responsibility for managing impacts	Our approach to sustainability, p18		
	2-14 Role of the highest governance body in sustainability reporting	Our approach to sustainability, p18		
	2-15 Conflicts of interest	AR 2023: corporate governance report, p49		
	2-16 Communication of critical concerns	Our approach to sustainability, p19-20 Grievance dashboard		
	2-17 Collective knowledge of the highest governance body	AR 2023: corporate governance report, p50		
	2-18 Evaluation of the performance of the highest governance body	AR 2023: corporate governance report, p57		
	2-19 Remuneration policies	AR 2023: corporate governance report, p59		
	2-20 Process to determine remuneration	AR 2023: corporate governance report, p59		
	2-21 Annual total compensation ratio	AR 2023: corporate governance report, p61		
	2-22 Statement on sustainable development strategy	Chairman statement, p4		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021	2-23 Policy commitments	Our approach to sustainability, p17		
	2-24 Embedding policy commitments	Our approach to sustainability, p17		
	2-25 Processes to remediate negative impacts	Our approach to sustainability, p20 Grievance dashboard		
	2-26 Mechanisms for seeking advice and raising concerns	Our approach to sustainability, p20 Grievance dashboard		
	2-27 Compliance with laws and regulations	Ethics and Compliance, p19		
	2-28 Membership associations	Our People, p78		
	2-29 Approach to stakeholder engagement	Stakeholder engagement, p26		
	2-30 Collective bargaining agreements	Our People, p78		
MATERIAL TOPICS				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, p22		
	3-2 List of material topics	Materiality, p22		
Economic performance				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	About GAR, p12	13.22 Economic inclusion	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Change, p44-45	13.22 Economic inclusion	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our People, p82	13.21 Living income and living wage	
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	GAR in the community, p69-70	13.22 Economic inclusion	
	203-2 Significant indirect economic impacts	GAR in the community, p72-75	13.22 Economic inclusion	
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Transforming our supply chain, p51, 60	13.23 Supply chain traceability	
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
	205-2 Communication and training about anti-corruption policies and procedures	Our approach to sustainability, p19	13.26 Anti-corruption	
	205-3 Confirmed incidents of corruption and actions taken	No significant cases of bribery or corruption were reported in 2023.	13.26 Anti-corruption	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Anti-competitive behavior				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions for anti-competitive behavior, anti-trust, and monopoly practices were reported in 2023.	13.25 Anti-competitive behavior	
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 207: Tax 2019	207-1 Approach to tax	AR 2023: financial review, p24	Not applicable	
	207-2 Tax governance, control, and risk management	AR 2023: enterprise risk management, p47	Not applicable	
	207-3 Stakeholder engagement and management of concerns related to tax	AR 2023: financial review, p24	Not applicable	
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate Change, p47	Not applicable	
	302-3 Energy intensity	Climate Change, p47	Not applicable	
	302-4 Reduction of energy consumption	Our CDP Climate Change Questionnaire	Not applicable	
Water and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environmental management, p35-36, 40-41	13.7 Water and effluents	
	303-2 Management of water discharge-related impacts	Environmental management, p35-36	13.7 Water and effluents	
	303-3 Water withdrawal	Environmental management, p40	13.7 Water and effluents	
	303-4 Water discharge	Environmental management, p40-41	13.7 Water and effluents	
	303-5 Water consumption	Environmental management, p40	13.7 Water and effluents	
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
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	Our CDP Forest Questionnaire	13.3 Biodiversity	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
	304-2 Significant impacts of activities, products and services on biodiversity	Environmental management, p31	13.3 Biodiversity	
	304-3 Habitats protected or restored	Environmental management, p29-31	13.3 Biodiversity	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Our IUCN Red List	13.3 Biodiversity	
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	13.1 Emissions	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Change, p48	13.1 Emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Change, p48	13.1 Emissions	
	305-3 Other indirect (Scope 3) GHG emissions	Climate Change, p48	13.1 Emissions	
	305-4 GHG emissions intensity	Climate Change, p48	13.1 Emissions	
	305-5 Reduction of GHG emissions	Climate Change, p48	13.1 Emissions	
	305-6 Emissions of ozone-depleting substances (ODS)	Climate Change, p48	13.1 Emissions	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Climate Change, p48	13.1 Emissions	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environmental management, p41	13.8 Waste	
	306-2 Management of significant waste-related impacts	Environmental management, p33-35, 41	13.8 Waste	
	306-3 Waste generated	Environmental management, p41	13.8 Waste	
	306-4 Waste diverted from disposal	Environmental management, p41	13.8 Waste	
	306-5 Waste directed to disposal	Environmental management, p41	13.8 Waste	
Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Transforming our supply chain, p56	13.23 Supply chain traceability	YES
	308-2 Negative environmental impacts in the supply chain and actions taken	Transforming our supply chain, p56	13.23 Supply chain traceability	YES
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Our people, p81	13.20 Employment practices	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people, p77	13.20 Employment practices	
Labour/management relations				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Our people, p79	13.19 Occupational health and safety	
	403-2 Hazard identification, risk assessment, and incident investigation	Our people, p79	13.19 Occupational health and safety	
	403-3 Occupational health services	Our people, p79	13.19 Occupational health and safety	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Our people, p79	13.19 Occupational health and safety	
	403-5 Worker training on occupational health and safety	Our people, p79	13.19 Occupational health and safety	
	403-6 Promotion of worker health	Our people, p79-80	13.19 Occupational health and safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our people, p79	13.19 Occupational health and safety	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
	403-8 Workers covered by an occupational health and safety management system	Our people, p79	13.19 Occupational health and safety	
	403-9 Work-related injuries	Our people, p83	13.19 Occupational health and safety	
	403-10 Work-related ill health	Our people, p83	13.19 Occupational health and safety	
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Not applicable	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Our people, p83	Not applicable	
	404-2 Programs for upgrading employee skills and transition assistance programs	Our people, p79	Not applicable	
	404-3 Percentage of employees receiving regular performance and career development reviews	Our people, p79	Not applicable	
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Governance, p18 Our people, p82 Our leadership	13.15 Non-discrimination and equal opportunity	
	405-2 Ratio of basic salary and remuneration of women to men	Our people, p82	13.15 Non-discrimination and equal opportunity	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents violating the rights of our employees were reported in 2023.	13.15 Non-discrimination and equal opportunity	
Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Transforming Our Supply Chain, p56	13.18 Freedom of association and collective bargaining	
Child labour				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Transforming our supply chain, p56	13.17 Child labour	
Forced or compulsory labour				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 409: Forced or Compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Transforming our supply chain, p56	13.16 Forced or compulsory labour	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Security practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Our People, p80	Not applicable	
Rights of indigenous peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No incidents of FPIC violations or violations of the rights of indigenous peoples were reported in 2023.	13.14 Rights of indigenous peoples	
Local communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	GAR in the community, p67-68	13.12 Local communities	
	413-2 Operations with significant actual and potential negative impacts on local communities	GAR in the community, p67-68	13.12 Local communities	
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Transforming our supply chain, p56	13.23 Supply chain traceability	YES
	414-2 Negative social impacts in the supply chain and actions taken	Transforming our supply chain, p56	13.23 Supply chain traceability	YES
Public policy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 415: Public Policy 2016	415-1 Political contributions	GAR does not make any corporate political contributions	13.24 Public policy GAR does not make any corporate political contributions	
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Our customers, p64	13.10 Food safety	
	416-1 Assessment of the health and safety impacts of product and service categories	No cases of non-compliance with regulations related to marketing, advertising and labelling of our products were reported in 2023	13.10 Food safety No cases of non-compliance with regulations related to marketing, advertising and labelling of our products were reported in 2023	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	GRI SECTOR STANDARD REF. NO.	EXTERNALLY ASSURED
MATERIAL TOPICS				
Marketing and labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics supply chain and actions taken	Available throughout SR2023	Available throughout SR2023	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Our customers, p65	Not applicable	
	417-2 Incidents of non-compliance concerning product and service information and labeling	No cases of non-compliance concerning product and service information and labeling of our products were reported in 2023	Not applicable	
	417-3 Incidents of non-compliance concerning marketing communications	No cases of non-compliance concerning marketing communications of our products were reported in 2023	Not applicable	
Customer privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Available throughout SR2023	Available throughout SR2023	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No cases of complaints concerning breaches of customer privacy and losses of customer data were reported in 2023	Not applicable	