



**VISWA GROUP**



Global Reporting  
Initiative content  
index 2021

No.	GRI Disclosure	Sections
<b>GRI 102: General Disclosures 2016</b>		
<b>Organisational Profile</b>		
102-1	Name of the organisation	About The Viswa Group
102-2	Activities, brands, products, and services	About The Viswa Group
102-3	Location of headquarters	About The Viswa Group
102-4	Location of operations	About The Viswa Group
102-5	Ownership and legal form	About The Viswa Group
102-6	Markets served	About The Viswa Group
102-7	Scale of the organisation	About The Viswa Group
102-8	Information on employees and other workers	Our People: Diversity and Equality
102-9	Supply chain	Engaging our suppliers
102-10	Significant changes to the organisation and its supply chain	N/A for first year's report
102-11	Precautionary Principle or approaching	Sustainability Governance and Risk Management
102-12	External initiatives	Community Engagement
102-13	Membership of associations	Our Alliances and Partnerships
<b>Strategy</b>		
102-14	Statement from senior decision-maker	Message from our CEO
<b>Ethics and Integrity</b>		
102-16	Values, principles, standards, and norms of behaviour	Our Values and Principles
<b>Governance</b>		
102-18	Governance structure	Sustainability Governance and Risk Management
<b>Stakeholder Engagement</b>		
102-40	List of stakeholder groups	Engaging our Stakeholders
102-42	Identifying and selecting stakeholders	Engaging our Stakeholders
102-43	Approach to stakeholder engagement	Engaging our Stakeholders
102-44	Key topics and concerns raise	Engaging our Stakeholders

No.	GRI Disclosure	Sections
<b>GRI 102: General Disclosures 2016</b>		
<b>Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	About the report
102-46	Defining report content and topic Boundaries	About the report
102-47	List of material topics	Prioritisation of our ESG Topics
102-48	Restatements of information	N/A for first year
102-49	Changes in reporting	N/A for first year
102-50	Reporting period	About the report
102-51	Date of most recent report	About the report
102-52	Reporting cycle	About the report
102-53	Contact point for questions regarding the report	About the report
102-54	Claims of reporting in accordance with the GRI Standards	About the report
102-55	GRI content index	GRI Content Index
102-56	External assurance	No external assurance for this report
<b>GRI 103: Management Approach 2016</b>		
103-1	Explanation of the material topic and its Boundary	Prioritisation of our ESG Topics
103-2	The management approach and its components	In chapters
103-3	Evaluation of the management approach	In chapters
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	Engaging our suppliers
<b>GRI 205: Anti-corruption 2016</b>		
205-2	Communication and training about anti-corruption policies and procedures	Ethics and Compliance
205-3	Confirmed incidents of corruption and actions taken	Ethics and Compliance

No.	GRI Disclosure	Sections
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organisation	Energy Management and Emission Reduction
<b>GRI 303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	Water Conservation
303-2	Management of water discharge-related impacts	Water Conservation
303-5	Water consumption	Water Conservation
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Energy Management and Emission Reduction
305-2	Energy indirect (Scope 2) GHG emissions	Energy Management and Emission Reduction
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	Waste Management
306-2	Management of significant waste-related impacts	Waste Management
306-3	Waste generated	Waste Management
306-4	Waste diverted from disposal	Waste Management
<b>GRI 307: Environmental Compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations	None

No.	GRI Disclosure	Sections
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Our People: Diversity and Equality
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People: Employee welfare and benefits
401-3	Parental leave	Our People: Employee welfare and benefits
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety
403-3	Occupational health services	Occupational Health and Safety
403-5	Worker training on occupational health and safety	Occupational Health and Safety
403-6	Promotion of worker health	Occupational Health and Safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety
403-9	Work-related injuries	Occupational Health and Safety
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	Employee Training and Development
404-2	Programs for upgrading employee skills and transition assistance programs	Employee Training and Development
404-3	Percentage of employees receiving regular performance and career development reviews	Employee Training and Development
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	Our People: Diversity and Equality
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Community Engagement
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	Engaging our suppliers
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated privacy complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Cybersecurity

## **Direct Energy Consumption (GJ)**

Includes diesel and gasoline usage for company-owned vehicles and LPG usage for The Viswa Group offices and labs worldwide.

## **Indirect Energy Consumption (GJ)**

Includes purchased electricity and heating for The Viswa Group offices and labs worldwide

## **Scope 1 Direct Emissions and Scope 2 Energy Indirect Emissions**

GHG emissions are calculated via default conversion factors for fuel consumption and grid emission conversion factors for electricity consumption.

CO<sub>2</sub> equivalent conversion factors (tCO<sub>2</sub>e) derived from US EPA Emissions & Generation Resource Integrated Database (eGRID), Singapore Energy Market Authority (EMA), Dubai Electricity & Water Authority, IGES Grid Emission Factor and UK Govt – Defra/BEIS.

## **Social Data**

The social data only include employees within the scope of the Viswa Group. It does not include any data related to third-party contractors.