GRI INDEX

Statement of Use	ACC has reported in accordance with the GRI Standards for the period between January 01, 2022 - March 31, 2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Setor Standard(s)	None

		Location	
GRI Standard No.	Disclosure	Section	Page No.
General Disclosures			
The organisation and its	2-1 Organisational details	About the report	2
reporting practices	2-2 Entities included in the organisation's sustainability reporting		
	2-3 Reporting period, frequency and contact point		
	2-4 Restatements of information	None	
	2-5 External assurance	About the report	3
Activities and workers	2-6 Activities, value chain and other business relationships	Product Portfolio	18-23
	2-7 Employees	Performance	359
	2-8 Workers who are not employees	Table	
Governance	2-9 Governance structure and composition	Board of Directors	24-27
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report	143
	2-15 Conflicts of interest	Business Responsbility and Sustainability Reporting	173
Strategy, policies and practices	2-22 Statement on sustainable development strategy	Chairman's Statement	8-9
	2-27 Compliance with laws and regulations	Risk Management	38-39
Stakeholder engagement	2-29 Approach to stakeholder engagement	Stakeholder Engagement	34
Material Topics			
GRI 3: Material Topics	3-1 Process to determine material topics	Materiality	36-37
2021	3-2 List of material topics	Assessment	
Economic Performance			
GRI 201: Economic Performance 2016	3-3 Management of material topics	Financial Capital	46-47
	201-1 Direct economic value generated and distributed	Performance Table	363
GRI 203: Indirect Economic Impacts 2016	3-3 Management of material topics	Social and Relationship Capital	70
	203-1 Infrastructure investments and services supported	Performance Table	362
GRI 204: Procurement Practices 2016	3-3 Management of material topics	Social and Relationship Capital	80
	204-1 Proportion of spending on local suppliers	Performance Table	363
GRI 205: Anti-corruption 2016	3-3 Management of material topics	Governance	87
	205-2 Communication and training about anti-corruption policies and procedures	Performance Table	360
	205-3 Confirmed incidents of corruption and actions taken	Performance Table	363



		Location	
GRI Standard No.	Disclosure	Section	Page No.
Environmental Performa	nce		
GRI 302: Energy 2016	3-3 Management of material topics	Natural Capital	61-62
	302-1 Energy consumption within the organisation	Performance	356-357
	302-3 Energy intensity	Table	
GRI 303: Water and Effluents 2018	3-3 Management of material topics	Natural Capital	63
	303-3 Water withdrawal	Performance Table	358
	303-4 Water discharge		
	303-5 Water consumption		
GRI 305: Emissions 2016	3-3 Management of material topics	Natural Capital	61-62
	305-1 Direct (Scope 1) GHG emissions	Performance Table	355
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
GRI 306: Waste 2020	3-3 Management of material topics	Natural Capital	63
	306-3 Waste generated	Performance	357
	306-4 Waste diverted from disposal	Table	
Social Performance			
GRI 401: Employment	3-3 Management of material topics	Human Capital	65
2016	401-1 New employee hires and employee turnover	Performance	359
	401-3 Parental leave	Table	
RI 403: Occupational	3-3 Management of material topics	Human Capital	68
Health and Safety 2018	403-1 Occupational health and safety management system	Human Capital	68-69
	403-9 Work-related injuries	Performance Table	361
GRI 404: Training and Education 2016	3-3 Management of material topics	Human Capital	66-67
	404-1 Average hours of training per year per employee	Performance Table	360
GRI 406: Non- discrimination 2016	3-3 Management of material topics	Human Rights	69
	406-1 Incidents of discrimination and corrective actions taken	Business Responsbility and Sustainability Reporting	179
GRI 408: Child Labor 2016	3-3 Management of material topics	Human Rights	69
	408-1 Operations and suppliers at significant risk for incidents of child labor	Business Responsbility and Sustainability Reporting	179
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	Human Rights	69
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Business Responsbility and Sustainability Reporting	179
GRI 410: Security Practices 2016	3-3 Management of material topics	Human Rights	69
	410-1 Security personnel trained in human rights policies or procedures	Business Responsbility and Sustainability Reporting	178
GRI 413: Local	3-3 Management of material topics	Social and	70-79
Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Relationship Capital	