

Management Approach Disclosures

Integrity, responsibility
and care



THE MANAGEMENT APPROACH DISCLOSURES CONTAINS A DETAILED DESCRIPTION OF THE STRATEGIES AND APPROACH ADOPTED BY THE GROUP IN MANAGING ITS MATERIAL TOPICS IDENTIFIED UNDER EACH CAPITAL.

IDENTIFICATION OF SUSTAINABILITY TOPICS

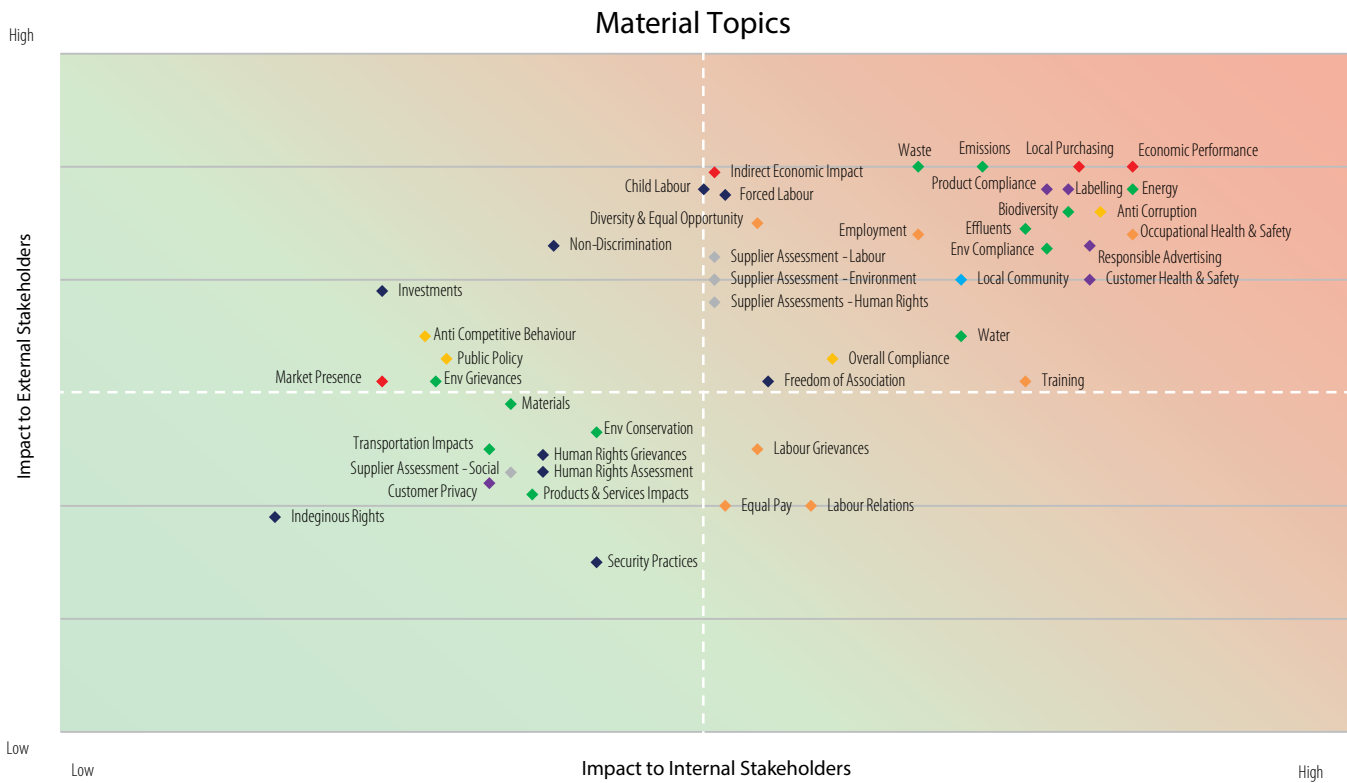
Taking into consideration the key sustainability concerns of significant stakeholder groups the Group assesses its material aspect boundary as follows. The Group considers its business units and employees as internal stakeholders whilst its external stakeholder consist of shareholders, investors, lenders, customers, suppliers, business partners, government and regulatory authorities, peers, pressure groups media and the community. Continuing from the previous year, this year too, the Group provided greater focus to suppliers and distribution networks in an attempt to assess the risks faced by the Group through its value chain. In defining report content, the Group sought to prioritize the material impacts based on their relative importance to internal and external stakeholders. This prioritization and identification of material topics for reporting is shown below.



Topic Grouping

Internal	External	
		Economic Performance
		Procurement Practices, Indirect Economic Impact
		Energy and Emissions
		Water, Effluents and Waste
		Biodiversity and Environmental Compliance
		Employment, Diversity and Equal Opportunity, Labour Relations, Freedom of Association, Training, Occupational Health and Safety

Internal	External	
		Non-discrimination, Prevention of Child Labour, Prevention of Forced and Compulsory Labour
		Local Communities
		Anti-corruption and Regulatory Compliance
		Supplier Assessment (Environmental and Labour)
		Product Quality and Compliance, Labelling, Marketing Communications



Colour Code of Category	Material Topic	Management Approach
Economic	Economic performance, procurement practices, indirect economic impacts	Financial and Manufactured Capital
Environment	Energy, water, biodiversity, emissions, effluents, waste, compliance	Natural Capital
Employees	Employment, training & development, diversity & equal opportunity, occupational health & safety	Human Capital
Ethical business & human rights	Anti-corruption, compliance, prevention of child labour, prevention of forced and compulsory labour, freedom of association	Social and Relationship Capital
Product responsibility	Product labelling, responsible advertising, product compliance, customer health & safety	Intellectual Capital
Supplier Assessment	Assessment of Suppliers for Environment Stewardship, Labour Practices and Human Rights	Social and Relationship Capital
Social responsibility	Local community	Social and Relationship Capital

MANAGEMENT APPROACH OF IDENTIFIED MATERIAL TOPICS

A summary of this management approach to the Group's economic performance, ethics and human capital, environmental responsibility, product stewardship, supply chain management and social responsibility is contained below.

Human Capital

Human resources are an appreciating asset bringing continuing returns and constitute the catalyst for world class performance. Being in predominantly service based industries, productivity, efficiency, customer focus, and skills are of vital importance in obtaining a competitive advantage.

The Group is committed to being "More than just a Workplace" while the foundation of its HR philosophy is to be an equal opportunity employer.

The Group has in place policies with regard to human resources covering all aspects of employment.

- All Group companies adhere to all relevant local labour laws and regulations.
- The Group does not discriminate its employees on the basis of gender, race, nationality, age, social origin, disability, religion, or any other basis.
- The Group recognises the rights of employees and provides forums, support groups and policies to address their concerns and resolve issues and conflicts in a fair and transparent manner.

>> *Details of the Group's human capital can be found in the Group Financial and Sustainability Review section of the annual report.*

Natural Capital

The Group has significant operations in various sectors which have high environmental impacts such as energy, water consumption, emissions, waste and effluents and bio diversity. The Group is aware that it is a custodian of the environment for future generations and as such take best efforts to minimise negative environmental impacts and comply with all applicable laws and regulations. The Group is also aware of the importance of preserving the country's natural resources which in turn would enhance the unique value proposition of the Group's products and services.

The John Keells Group is committed to promoting sound environmental practices within our key businesses, through the establishment of policies and practices that enable us to conduct our operations in a sustainable and environmentally sound manner.

- The John Keells Group places great importance on the management and reduction of energy, water consumption, carbon emissions, waste generation and effluent discharge in the areas of operations.
- Complementing the overall Environment Policy, the Group has in place several other policies such as its Energy Management Policy, Water Management Policy as well as policies such as the Hazardous Waste Management Policy covering waste management.

>> *The Group's environmental performance can be found in the Group Financial and Sustainability Review section of the annual report.*

Financial and Manufactured Capital

The Group's continued success is dependent on its triple bottom line performance, by providing economic value addition, financial value through to its shareholders, pay back on investment to its investors, payment of debt financing to its financiers and benefits to its employees, whilst also maintaining its social license to operate.

The John Keells Group is committed to delivering sustainable economic performance and growth to all its diverse stakeholders.

The Group's sound financial management is based on a diversified approach aiming to increase economic value whilst ensuring stringent internal controls and robust Enterprise Risk Management processes.

- Employees are targeted through a performance centric compensation culture which results in high levels of efficiency and productivity.
- The Group seeks to stimulate the economies through its commitment to developing and working with local suppliers.

>> *The Group's economic performance can be found in the Group Financial and Sustainability Review section of the annual report.*

Intellectual Capital

The delivering of optimal levels of quality and ensuring maximum satisfaction to all its customers and clients has always been imperative and material to the Group.

The John Keells Group strives to maintain products and services at the highest standards with all relevant local and international statutory and regulatory requirements in the markets we serve.

- The Group develops and markets products and services that meet customer requirements and meet the highest product quality standards which ensures customer health and safety.
- The Group follows the ICC Code of Advertising and Marketing Communication for all its products and services
- The Group adheres to all product labelling requirements specified in all relevant laws and regulations in the countries it operates.

>> *The Group's product related information is found in the relevant industry group section of the annual report*

Social and Relationship Capital

Community

The Group aims to be good neighbours and proactively contributes to the development of the nation through aligning its focus areas to the Millennium Development Goals adopted by Sri Lanka

The Group abides by the values of caring, trust and integrity through demonstrating our commitment to the community and environment we operate in staying in line with our CSR Vision “empowering the nation for tomorrow”.

The Group focuses on education, health, environment, community & livelihood development, arts & culture and disaster relief.

- The Group has contributed towards the development of society through infrastructure, public services and local community engagement initiatives.

>> *The Group's social responsibility initiatives can be found in the Corporate Social Responsibility section.*

Supply chain

Engaging with a vast number of business partners across its various industry groups, the Group recognises the importance of entrenching sustainability across its value chain towards promoting responsible businesses whilst reducing risk.

The Group engages with its significant suppliers in ensuring that their working conditions are safe, workers are treated with respect and dignity, and that operations are carried out in an environmentally responsible manner.

- The Group has introduced a comprehensive Supplier Management Framework including a Supplier Code of Conduct.
- Awareness creation and engagement of suppliers are carried out through supplier fora.
- Significant suppliers are assessed annually on labour practices, human rights and environmental impacts through an internally developed supplier checklist.

>> *Details of the Group's supplier engagements can be found in the Group Financial and Sustainability Review of the annual report.*

Ethics

The Group is committed to upholding the universal human rights of all its stakeholders whilst maintaining the highest ethical standards in all its business operations.

The John Keells Group places the highest value on ethical practices and has promulgated a zero tolerance policy towards corruption and bribery in all its transactions.

- All business units and functions of the Group are required to include and analyse the risk of corruption as a part of their risk management process.
- The Group employs stringent checks during its recruitment process to ensure the minimum age requirements are met.
- The Group ensures that all companies are educated on the possible sources of forced and compulsory labour.
- The Group has zero tolerance for physical or verbal harassment based on gender, race, religion, nationality, age, social origin, disability, political affiliations or opinion.

>> *The Group's governance mechanism and internal control procedures can be found in the Governance section.*



Material Impacts

The sustainability of the Group's economic performance and management of its financial capital is of utmost importance to its shareholders, its employees and other stakeholders. The Group's continued success is dependent on its Triple Bottom Line performance, by providing economic value addition, financial value through to its shareholders, payback on investment to its investors, payment of debt financing to its financiers and benefits to its employees, whilst also maintaining its social license to operate, stimulating the local economy through its procurement practices and assisting local communities with much needed social infrastructure projects.

Economic policy

The John Keells Group is committed to delivering sustainable economic performance and growth to all its diverse stakeholders.

Management Approach

The economic pillar of the John Keells Group's Triple Bottom Line strategy is bolstered by the Group's emphasis on sound financial management based on a diversified approach with an aim to increase economic value whilst ensuring stringent internal controls and a robust risk management process. The Group is committed to delivering value to its shareholders and this is reflected through the Group's financial statements. Employees are targeted through a performance centric compensation culture which results in high levels of efficiency and productivity, whilst the Group ensures all legal obligations with regard to employee benefits are met in all countries within which the Group operates

In addition, the Group also seeks to stimulate the economies within which it has business operations, through its commitment to developing and working with local suppliers in particular in the Consumer Foods & Retail and Leisure Industry Groups, which have fostered close ties with local communities through the purchasing of products and services at fair prices. Similarly, adding value to local communities through expenditure on community investments is also an integral part of the Group's sustainability strategy, carried out after needs-assessments and further detailed separately in this Report.

Evaluation of Management Approach

The economic value addition by the Group is monitored through the Economic Value Added (EVA) statement included in the section Group Consolidated Performance. Such economic value has been created for all stakeholders, whilst ensuring that all internal controls and best practices and standards of corporate governance are met. The Group ensures this through stringent internal and external audits whilst having in place formal whistle-blowing mechanisms as described further in the Corporate Governance section of this report. The Group carries out periodic market checks to ensure that employees are remunerated in line with market norms whilst taking performance of each employee into consideration. The Groups' performance driven compensation culture has led to increased productivity and the alignment of employee, management and stakeholder interests. The Group has as always ensured that it complies with all regulations and that all dues are settled on time.

The Group's contribution to the economy and local communities is monitored through the tracking of the proportion of its local spending and the amount allocated towards social infrastructure. Given that the majority of the Group's operations are carried out within Sri Lanka, senior management is hired locally and details of diversity are detailed in the Our People section of the report. The Group is committed to purchasing products and services from communities and suppliers at fair prices whilst upholding high standards of quality and business ethics, while managing social and environmental impacts efficiently. The Group over the years has, and continues to positively stimulate the Sri Lankan economy and the community around its operational sites, through the distribution of a significant portion of its economic value add by purchases of goods, services and utilities. The Sri Lankan resorts sector procures all its fresh produce such as fruits, vegetables, fish, meat and eggs locally, thereby contributing to the economy of those communities. Walkers Tours operates a significant portion of its transportation fleet through a model of outsourcing where the vehicles are owned and operated by third parties which has provided drivers and self-employed personnel with livelihoods, whilst competitive prices on vehicles have been facilitated for such personnel through the intervention of

Walkers Tours. The Transportation industry group also follows a similar outsourcing model for a majority of its fleet thereby providing employment to drivers, helpers and self-employed personnel in the logistics business. The Consumer Foods and Retail Sector obtains some of its key raw materials such as ginger, vanilla, treacle and cashew from farming communities in the Central, Eastern and North Central Provinces. Ceylon Cold Stores procures a significant portion of raw materials from local farmer communities, while Keells Foods guarantees a significant volume of its purchases of spices, vegetables and other meat products to local suppliers and Keells Super collects low country and upcountry vegetables from farming families, in the North Central, Southern and Central Provinces. The volume and investments made by these companies in procuring from local communities is contained in the Corporate Social Responsibility section of the Report. Further details on the Group's contribution to the economy through localised purchasing can be found in the Sustainable Sourcing Initiative specified in the Community section and in the respective industry group sections of the report.

Inculcating the value of sustainable development in the value chain is now also a priority, with several significant suppliers identified for internal assessment to ensure compliance, at a minimum, to local environmental and labour laws. Supplier Forums in Sri Lanka and the Maldives are carried out on an annual basis, as a means of appraising suppliers of the need for sustainable practices and the standards required by the Group.

The following GRI disclosures are used as a means of tracking and monitoring the impacts related to financial capital.

Material Topic	GRI Disclosures
Economic Performance	201-1 201-3
Indirect Economic Impacts	203-1
Procurement Practices	204-1



Material Impacts

The John Keells Group places great importance on the effective management of its natural capital, both as vital inputs and as a means of value creation for its businesses. As such, it seeks to manage and reduce its energy and water consumption, its carbon emissions, waste generation and effluent discharge whilst conserving the biodiversity in the areas of operations. Being in energy intensive industries such as Leisure, Consumer Foods and Retail, resulting in higher GHG emissions, the Group constantly seeks to manage its energy consumption and thereby its emissions through the management of its carbon footprint. The above industries also generate a significant quantity of effluents which may result in pollution of water bodies if not treated, and waste, which may result in greater landfill if not managed. Water and bio diversity are vital natural resources which are important elements of the Group's significant industry groups. The Group's management approach seeks to manage its environmental impacts, in the context of expanding and building on its current businesses, as means of minimizing costs, improving efficiencies and preserving the natural capital that many of its companies are dependent on, either as inputs to its production processes or as part of their unique selling points.

Management Approach

The John Keells Group is committed to protect and conserve the environment for itself, the community and future generations, and its environmental policy revolves around this principle. The Group has significant operations in sectors such as Leisure, Retail Chain, Consumer Foods, Transportation and Plantation Services, which have high environmental impacts such as energy, water consumption, emissions, waste and effluents and bio diversity. The Group is aware that it is a custodian of the environment for future generations and as such takes best efforts to minimize negative environmental impacts and comply with all applicable laws and regulations. Complementing the Group's overall Environmental Policy, specific policies and management approaches on the above environmental topics are operationalised through the Group's Environmental Task Group which is a constituent of the Group Sustainability Management Framework described previously. This Task Group is led by an Executive Vice President and operationalised through the Business Unit Head and its relevant Sustainability Champion. The Environmental Key

Performance Indicators established through annual Sustainability Integration Plans are reviewed and assessed as a part of the Group's performance appraisal cycle. To further streamline the Group's sustainability drive, Sustainability Standard Operating Procedures (SOPs) ensure consistency of processes and data accuracy, and robust internal and external audits are now carried out on an annual basis to ensure that the processes adopted by the business units are in line with these SOPs. The Group's value chain forms an important topics of its operations and the Group expects compliance and environmental responsibility in their day to day operations. Business units have been encouraged to identify its significant suppliers and assess them for environmental topics, with the Group's Supplier Code of Conduct reiterating the Group's commitment in this regard.

With regard to data measurements, all electricity consumption, and fossil fuel consumption are metered with calibration of such meters carried out regularly. While

water withdrawal is also measured through inlet water meters and divisional water meters, waste water discharge is measured through meter readings as well as estimates based on pump time and waste generated is also largely based on estimates, while waste inventorisation is carried out at operational sites. The Group's carbon emissions are measured in accordance with the greenhouse gas protocol governed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). The calculations use the carbon emission factor source of the IPCC guidelines for national greenhouse gas inventories, published by the Institute for Global Environmental Strategies (IGES) and includes only CO₂, which the Group has been comparing on a per rupee of revenue basis since 2009/10. All business units identified in the reporting boundary for sustainability have been considered in computing its carbon footprint. Based on horizon scanning and external review, the Group will continuously review and improve its policies and management approach with regard to the environment.

Group Environmental Policy

The John Keells Group is committed to promoting sound environmental practices within our key businesses, through the establishment of policies and practices that enable us to conduct our operations in a sustainable and environmentally sound manner. We will strive to continuously identify all potential impacts on the environment and manage such impacts whilst using our resources in a sustainable and efficient manner.

Energy Management and Emissions

Group policy requires that all business strive to minimise their environmental footprint resultant from the use of energy and as such for all businesses to seek out methods for energy conservation through embracing lean energy management practices and replacement of fixtures with energy efficient equipment. Businesses are also encouraged to assess the feasibility of renewable sources of energy where possible and applicable. Through its energy management policy, the Group seeks to monitor and manage its carbon footprint to minimise businesses impact on natural capital.

During the previous financial year the Group established an energy reduction target to be achieved by the year 2020.

Water Management

The Group policy requires all business units to conserve and optimise its use of water obtained from surface and ground water sources, and wherever possible to re-use waste water after treatment in a bid to reduce the intake of water from blue water sources. The policy further requires that discharge waste water, at minimum should adhere to the quality levels stipulated by regulations with recommendations to reuse treated waste water as far as practically possible for purposes such as gardening, in a bid to reduce the quantity of waste water discharged to the environment. All Group companies with significant water usage must ensure that system and processes are in place to measure water withdrawn at source, identify key points of usage and identify and implement applicable technologies, process improvements and motivate staff behavioral changes to conserve water.

During the previous financial year the Group established a water reduction target to be achieved by the year 2020.

NATURAL CAPITAL

Waste Management

The Group acknowledges that with increasing operational activity more raw materials would be needed by its operating units and thus seeks to minimize the use of virgin material through the re-use and recycle of material. Overall reduction and responsible disposal of waste is the primary focus of the Group's approach to waste management. The Group's Hazardous Waste Management policy and Electronic Waste Management policy have established guidelines for the disposal of such waste through specialized third party contractors. The Group has deployed collection bins encouraging segregation, and carries out staff awareness across its locations, in operationalizing its policies.

Conservation of Biodiversity

The Group is aware of the global and national value of the Sri Lanka's natural resources, with the country recognized as a global biodiversity hotspot, and seeks to safeguard the biodiversity of the localities in which its businesses operate. Realising that the importance of protecting the biodiversity and environment is linked to the performance of some of its key operating sectors, in particular the Leisure industry group, the Group seeks to sustain the unique value proposition of Sri Lanka's natural beauty. While many of the Group's operations are located in urban, suburban and industrial zones, thereby having minimal impact on biodiversity, the Group's resort hotels operate, in certain instances, in proximity to protected areas. While details of such sites can be found in the

Leisure industry group section, the specific biodiversity conservation projects carried out by the Group can be found in the corporate social responsibility section of the John Keells Holdings PLC Annual Report.

Evaluation of management approach

While at a minimum all Group companies adhere to all relevant local environmental laws and regulations, goals and targets have been established in most of the Group's significant operation entities through a reputed third party benchmarking assessment and are monitored and reported internally on a regular basis. In addition, where applicable, companies have obtained and seek to maintain the relevant certifications for environmental management and practices, further detailed in the relevant industry group sections. The strategies and initiatives carried out by the Group's business units are further described within the relevant industry group sections. The resources allocated for the industry-specific initiatives fall under the purview of each Sector and the resourcing of human and financial capital is based on the feasibility of the initiative in concern. The Group tracks its environmental performance every quarter through the tracking of GRI disclosures shown below, as well as obtaining regular formal and informal feedback from our significant stakeholders. Internal sustainability information is tracked and monitored through a dedicated IT system through which quarterly analytical reports are circulated to the Group's highest governance bodies and external stakeholders. Business Unit Heads also use this

report to track and monitor the environmental performance of their respective companies, identify areas for improvement and implement necessary initiatives. As a responsible corporate citizen, the Group is also concerned about the environmental impact of its value chain and has commenced tracking and monitoring the environmental performance of its significant suppliers and customers. Based on horizon scanning and external review, the Group will continuously review and improve its policies and management approach with regard to the environment.

During the year there have been no significant fines or non-monetary sanctions for non-compliance with environmental laws and regulations either by the Group or its subsidiary companies. (The Group defines "significant" as any fines that are payable over Rs. 1.0 million).

The following GRI disclosures are used as a means of tracking and monitoring the impacts related to natural capital.

Material Topic	GRI Disclosures
Energy	302-1,302-2
Water	303-1
Biodiversity	304-1
Emissions	305-1, 305-2
Effluents & Waste	306-1, 306-2, 306-3
Compliance	307-1
Supplier Environmental Assessment	308-1



HUMAN CAPITAL

Material Impacts

The John Keells Group recognizes that its human capital is an appreciating asset, bringing continuous returns, and constitutes the catalyst for world class performance. As an organization, having the vision of building businesses that are leaders in the region, all processes and systems seek to unleash the potential of all its assets, including that of its people, to the optimum.

Being in predominantly service based industries the Group understands that productivity, efficiency and customer focus, along with other necessary skills are of vital importance in obtaining a competitive advantage.

With the group's HR vision to be More Than Just a Workplace, the foundation of its human resources philosophy is to be an equal opportunity employer and the group does not discriminate on the basis of gender, race, nationality, age, social origin, disability, religion, sexual orientation & gender identity or any other basis. Employee hiring is done based on the recruitment policy and the policy on equal opportunity, and supported by a role clarification document. The Group's operating structure is designed in a manner that ensures all people-related decisions are made by committees and not by individuals, and are decided based on the strategic requirements of each business unit. Decisions relating to hiring, performance, promotion, learning and development, career development, compensation management, talent management and reward and recognition are also made in this manner. Meritocracy rules at every stage of an employee's journey in the Group.

The Group has begun launching a human resource information platform that enables proactive management of its Human Capital ranging from learning and development, recruitment, employee engagement, recognition and rewards in its move towards digitalisation.

Policy on Child Labour

John Keells Group does not engage children in employment. As a general practice, the Group does not employ any person below the age of eighteen years at the workplace.

Management Approach

With efficiency, innovation and productivity being key determinants of the Group's success, this is enabled through encouraging a happy, diverse, skilled and healthy workforce, whilst maintaining cordial employer-employee relations. In achieving this objective the group has in place policies with regard to human resources covering all topics of employment, including labour relations, training, equal opportunity and health and safety of its workforce. Employee career development and training requirements, amongst others are identified through the annual performance management cycle carried out for all staff in employment.

Policy on Forced or Compulsory Labour

No employee of the John Keells Group is made to work against his/her will, or subject to corporal punishment or coercion of any type related to work.

The Group's parenting model of human resources is designed to enable sectors and business units' human resource divisions to operationalize their relevant HR processes. Through this model the group tracks metrics such as attrition, diversity, any form of discrimination, training hours per employee and health and safety incidences. In addition the group also undertakes training and counselling on work place issues and also serious diseases, such as HIV aids, for its employees and their families. Additionally, the Group has introduced "Sexual Orientation and Gender Identity" into the Discrimination policy and is also covered in the Group Code of Conduct. This ensures the continuance of zero tolerance for discrimination in the Group. This has been promoted in the Group with the support of awareness sessions and JK Forums.

The Group recognizes the rights of employees and provides forums, support groups and policies to address their concerns and resolve issues and conflicts in a fair and transparent manner in addition to the various engagement methods adopted at business unit level. These engagement methods include processes such as collective bargaining, joint consultative committees, following an open door policy, institutionalizing an ombudsperson position, a robust grievance handling procedure, including the addressing of complaints of sexual harassment, direct email access to the chairman, skip-level meetings at assistant

manager and above levels, innovation teams, CSR volunteerism programmes, social media forums and other e-communication channels.

The Group used to carry out Great Place to Work Employee Surveys (GPTW) every three years, the Voice of Employee (VOE) survey, which is a dipstick survey in the interim years to gauge the level of engagement of staff. From this year the group has decided to do a GPTW survey once in two years as results of this survey are more comprehensive and focus driven. The VOE survey will still be available to make use of in situations depending on the need of a certain business or a department. The latest GPTW survey was held at the end of 2016.

The feedback from these surveys enables the group to assess how its business units have progressed with regards to its human resource practices.

At the GPTW Survey some of the feedback given highly suggested more work life flexibility matching the requirements of the modern life style and also the younger generations. As a result a Flexi hour policy was introduced group wide for the executive level employees. This facilitates the employees to be flexible in their work hours as per their convenience depending on the work they are in. In addition the Teleworking policy which accommodates working from home was launched ensuring more flexibility.

A paternity leave policy was introduced group wide for all employees which grants the male employees three days of additional leave at the birth of their children.

Additionally, the Group has introduced two avenues of guidance for employees. The first one is Career Support which provides guidance for any employee to drive his career. Employees have the option of meeting the Career Support Panel to get advice on their careers. There is a Career Handbook available to them as well with a few instructions on how they can have a more fulfilling career.

The second one is a Support Network which was set up as an avenue to support employees who are in need for help. Under this a Hot line and a Support Email are set up for employees to confidentially get in touch and be directed to an appropriate outside facilitator for support or counselling as needed. In addition a support chat forum is created online, which is a platform for employees of the Group to

HUMAN CAPITAL

meet together to discuss experiences, share ideas, and provide emotional support for one another at a time of distress or need. A strong social support network can be critical to help employees through the stress of tough times. This would enable employees to be stronger as individuals and also as teams which would result in positivity and success in the future. Related discussions were first held through JK Forums and the support chat forum is a continuation of the same.

Policy on Equal Opportunities

The John Keells Group is an equal opportunity employer. Accordingly, the Group is committed to hiring, developing and promoting individuals who best meet the requirements of available positions, possess the required competencies, experience and qualifications to carry out assigned tasks and have the potential for growth within the organisation; and has put in processes and systems that ensure the same.

Under Sri Lankan law, a 'Child' is defined as a person who is under the age of fourteen years while "Young Worker" denotes a person who has attained the age of fourteen years, but is under the age of eighteen years. The John Keells Group however enforces a higher standard on the minimum age for employment than the statutory regulations and ILO conventions.

The Group employs stringent checks during its recruitment process to ensure the minimum age requirements are met. This also applies to the sectors such as Leisure and Consumer Foods which have a high degree of seasonal outsourced demand.

The Group ensures that all companies are educated on the possible sources of forced and compulsory labour and all companies are expected to respect and uphold the rights of employees to enter, remain and terminate employment. Further, as per the Group's policy, no employees of the Group should be coerced or subject to overtime hours that exceed those stipulated by law or subject to intimidation, nor are employees expected to surrender deposits or personal documents as an employment term. In the event that training of significant cost is provided to an employee, the employee is appraised of the expectation that they will be required to work

for a duration that does not exceed the value of the training provided.

In line with legal and industry norms, adequate compensation through overtime or variable pay is provided for employees that work beyond normal working hours in addition to being provided with meals and transport where appropriate.

The Group's policy on equal opportunity is applied in the recruitment and promotion processes as well as in advertising for vacancies. In addition, John Keells Group is a member of the Employer Network on Disability of the Employer's Federation of Ceylon and currently employs differently-abled persons within the Group.

The Group has zero tolerance for physical or verbal harassment based on gender, race, religion, nationality, age, social origin, disability, political affiliations or opinion. There is also a comprehensive process with regard to dealing with complaints regarding sexual harassment, with the option of seeking out either the Ombudsperson or an internal committee to tackle such an issue.

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The Group seeks to ensure that ethical business practices are the norm from the business unit level, down the individual employee.

Its transparent control and prevention mechanisms also extend to its value chain, to its customers, suppliers and business partners.

At the employee level, every employee agrees to comply with the various rules and procedures making up the Group's Code of Conduct, when signing their respective letter of appointment. All new recruits are also educated on human rights practices through a module conducted by the Group's Learning and Development Division and are informed of remedial actions and disciplinary action that would result from any contravention of the Group's Code of Conduct. They are also expected to report any breach of the Code with the assurance of discretion and employees are provided with a number of channels to facilitate such reporting, such as Chairman Direct, Ombudsperson service and business unit-specific grievance handling process.

At a business unit level, each company has procedures and processes to enable the prevention and reduction of corruption. Each business unit is also expected to assess the risk of corruption as part of their risk management process and put in place mitigation measures to reduce such risks.

In dealing with its value chain, the Group ensures transparency and fair practices, fostering mutually beneficial relationships based on open communication that stresses the importance of business partners adhering

to the ethical standards that underlie our business practices. Further, a comprehensive selection process of key suppliers is carried out for the Group's key suppliers by the Group Initiatives Division which involves evaluation committees including independent category managers and neutral parties. Furthermore suppliers selected agree to adhere to the Group's Supplier Code of Conduct.

Employee diversity and retention of talent

The group emphasizes on strategies to maintain employee diversity & retention of talent across all its business sectors. As such the group monitors the diversity of its workforce based on age and gender & has given a major prominence on new hires and attrition, which are continuously tracked and monitored. Proactive initiatives have been taken to address attrition in industries with high staff turnover. Continuous engagement with the employees saw positive results in the BPO business with attrition coming down significantly over last year. At every business, attrition outside norm would remain a focus area and remains a key result area for HR heads as well as business heads. At a group level, those identified as 'Talent' are tracked and their development focused upon by attrition of 'Talent,' at a sector level or group level. one-on-one interactions between personnel identified as 'Talent' and the group's senior management is also carried out once a year also addressing issues of attrition of 'Talent' by understanding and managing their aspirations through continuous dialogue.

Performance appraisals

As another topic of continuous employee engagement, all employees of the group undergo regular appraisals to receive feedback on their performance. The group performance management policy requires bi-annual formal feedback to be provided to the executive cadre and to all other at least once a year. Employee recognition and rewards are carried at a group level through awards such as the chairman's awards, innovation awards, CSR award and sustainability award. In addition each sector and business unit rewards and recognizes employee performance and values through schemes such as "Employee of the Year," "Champion of the Year" and "Bravo"

Training and development

The group places great emphasis on capacity and skill building. The employees are provided training on John Keells roof

competency development, sector and technical competency development and also management and leadership development to address current and future competency requirements. The group's learning and development philosophy and practices are flexible and dynamic, accommodating lifelong learning crucial to building a sustainable competitive advantage.

Anti-Corruption Policy

The John Keells Group places the highest value on ethical practices and has promulgated a zero tolerance policy towards corruption and bribery in all its transactions.

With regard to career development, the group carries out programs such as leadership development programmes, and development centers. Young forums are carried out with the intention of developing management skills in executive and above levels through interactions in a real life setting, with the business leaders of the group. These programs are done with reputed international and local institutes such as NUS, Harvard and PIM.

At a group level, learning and development on roof competencies of employees is driven by the group human resources division, while the development of behavioral competencies of the staff is delegated to the business units under the overarching group policy. Hotels, consumer foods & retail and the insurance businesses have dedicated learning and development teams that work with their employees constantly while supervisors at floor level are empowered to teach and coach employees on an ongoing basis.

Collective bargaining

The group policy on collective bargaining ensures that formal and informal types of collective bargaining are prevalent in the group. As such formal agreements are found in the manufacturing segments such as consumer foods & retail industry group, whereas tea small holder factories (TSF) in the plantation services sector customarily follows same wage structures of the plantation industry of the country, being not a part of formal collective bargaining. Additionally, the resort hotels have entered into memoranda of understanding with staff representatives as a collective bargaining strategy.

Health and safety

The Group places paramount importance on occupational health and safety. Driven by the John Keells Group's health and safety policy, all business units within the Group have been empowered to undertake any measure it may deem necessary to ensure that it is a 'Safe Place to Work'. In keeping with the group's goal of being a sustainable organisation, it strives to ensure as far as possible, that its work environment is safe and enabling, with health and safety given high importance at industry group level. In the process of achieving the high importance, given to health & safety concerns, the Group records and reports on rates of injury, occupational diseases, lost days, absenteeism and total number of work-related casualties of its workforce, excluding contractors' personnel who are not dedicated to the operations of the Group. These statistics are monitored through the group's management processes such as accident logs and attendance registers. Minor occupational injuries or diseases that occur causing an employee to be unable to report to work for less than one day have been excluded for reporting purposes, although records are maintained for such injuries. During the year the Group also consolidated and streamlined its processes with regard to reporting its health and safety incidences.

Employee benefit plans

The Group adheres to all country regulations with regard to defined benefit plans for its employees. In Sri Lanka, employees are eligible for Employees' Provident Fund (EPF) contributions, and for Employees' Trust Fund (ETF) contributions.

Employees are also entitled to retirement gratuity, payable under the payment of gratuity act no. 12 of 1983 and an employee with more than 5 years of service will receive half a months' last drawn salary for every year of service on retirement or termination of service.

All employees who are Maldivian nationals and employed in the Maldives are eligible for Maldives Retirement Pension Scheme (MRPS) contribution according to the terms of the Maldives pension act law no.8/2009 handled by Maldives Pension Administration Office (MPAO). The companies contribute the relevant percentages of the eligible basic salary of employees to the Maldives retirement pension scheme

HUMAN CAPITAL

Ethical Business

Integrity, care and trust are core values intrinsic to the John Keells Group. Accordingly, the Group is committed to upholding the universal human rights of all its stakeholders whilst maintaining the highest ethical standards in all its business operations. Carrying out business in an ethical manner is a key value driver for the Group and placed in high importance to investors and as a means of upholding the Group's valued brand reputation. As such, the Group has formulated stringent policies governing the areas of child labour, forced labour, human rights and anti-corruption, with ethical practices being considered of high importance within the Group's operations and its value chain. The Group ensures that all companies are educated on the possible sources of forced and compulsory labour and all companies are expected to respect and uphold the rights of employees to enter, remain and terminate employment.

Evaluation of management approach

The Group tracks its performance every quarter through the tracking of identified indicators and is monitored through the Group's SAP HR platform and through the Group's dedicated sustainability system from which analytical reports are circulated to the Group's highest governance bodies. Attrition of talent, incidences of occupational health and safety and training hours per employee and employee satisfaction as assessed by the employee surveys, are key performance indicators for business heads as well as HR heads.

While at a minimum, all Group companies adhere to all relevant local labour laws and regulations, which are for the most part compliant with ILO conventions, some of the Group policies are based directly on the ILO codes of practices. The Group also benchmarks its HR processes against peers and industry norms and are monitored internally.

Group companies adhere to all relevant local labour laws and regulations while in the case of child labour adhering to more stringent guidelines set by the Group. The Group also monitors and tracks incidences of child labour, forced labour and corruption through its quarterly sustainability performance of the relevant GRI disclosures. In addition, independent audits and Group Management Committees continually review policies and assess the risk of non-compliance regarding corruption. At a business unit level, all companies and functions have a process for the prevention and reduction of corruption with business units required to include and analyse the risk of corruption as part of their risk management process. In order to ensure compliance, reviews are carried out at Group Management Committee level, and each business unit undertakes independent audit reviews to constantly assess the risk of corruption.

Employees are also assessed with regard to whether or not they embrace those values set out in the Group's Code of Conduct as part of the performance appraisal cycle. With regard to suppliers, the Group also carries out assessments to ascertain the human rights

practices of its key suppliers based on Sri Lankan labour law and seeks to ensure any outsourced service providers are educated and seek to mitigate these issues. During the year there have been no nonconformities with regard to child labour, forced labour or significant instances of corruption either in the Group or its subsidiary companies. None of the Group companies were fined or levied significant monetary sanctions (the Group defines "significant" as any fines that are payable over Rs. 1.0 million) for any noncompliance with laws and regulations in any of the countries that operations take place. The Group also carried out internal assessments of its significant suppliers with regard to instances of child labour and forced and compulsory labour in its attempt to identify potential areas of risk and to identify areas for improvement.

The following GRI disclosures are used as a means of tracking and monitoring the impacts related to human capital.

Material Topic	GRI Disclosure
Employment	401-1
Occupational Health and Safety	403-2
Training and Education	404-1, 404-3
Diversity and Equal Opportunity	405-1
Supplier Assessment for Labour Practices	414-1
Child Labor	408-1
Forced or Compulsory Labor	409-1
Anti-Corruption	205-8



Group Supply Chain

Engaging with a vast number of business partners providing goods and services, the Group is focused on obtaining high quality raw materials and services procured at competitive rates, whilst ensuring that such products and services are delivered to the Group in an environmentally and socially responsible manner.

Material Impacts

The Group considers this topic to be of importance as it reduces risks such as price volatility, product quality issues, disruption to operations and possible implications of brand reputation.

In entrenching sustainability across its value chain, the Group intends to engage with its significant suppliers in ensuring that their working conditions are safe, workers are treated with respect and dignity, and that operations are carried out in an environmentally responsible manner. The John Keells Groups' suppliers, in all of their activities, are expected to at a minimum, operate in full compliance with the laws, rules, and regulations which are in force in the countries in which they operate. At present, the scope is limited to the first tier of suppliers, which the Group directly deals with.

All suppliers of the Group are located in the main geographical areas in which the Group operates, namely in Sri Lanka and the Maldives. Maldivian suppliers consist of goods and services providers for the Group owned hotels in the Maldives. The types of suppliers of the Group include public limited companies, private limited companies and individuals who supply goods independently to the Group.

Being in seven industry groups, some of the significant suppliers in relation to the Group's primary activities, products and services include food and beverage, hotel suppliers, capital equipment, packaging and communication and IT services as well as other support services such as advertising and insurance.

Management Approach

The Group's procurement drive has been structured in order to cover a majority of high value items required commonly by all business units of the Group through the Group sourcing initiative, procurement of items that are common to specific sectors through the respective central purchasing offices, and individual business unit requirements through their dedicated purchasing departments.

The Group Initiatives division which carries out sourcing for the Group has established the following rigorous processes and mechanisms to ensure that supplier selection for the high value items it sources occur in a transparent and fair manner. This is operationalised through an independent cross functional team assigned to each procurement category, a robust tendering process with necessary financial, operational and legal terms and conditions to cover both the companies and supplier interests, documented and audited evaluation process and a periodic supplier review and engagement process to understand and address supplier concerns. The Group sources over Rs. 3 billion worth of goods and services through the Group sourcing division.

While the Group Initiatives division only engages in the sourcing of products and services, the Central Purchasing offices and purchasing departments of business units, engage in the purchasing of such group sourced items and in the sourcing of sector specific and business unit specific goods and services.

With product quality being of paramount importance, the Group only contracts with suppliers who have maintained the highest levels of quality whilst ensuring superior service levels. In addition to the stringent quality assurance processes carried across the Group, it has also begun to entrench its sustainability strategy down its value chain, through the introduction of a comprehensive supplier management framework.

Supplier Management Framework

- Introduction of a Supplier Code of Conduct
- Awareness creation & engagement
- Internal reviews and identification of risks in value chain
- Carrying out external third party assessments on a sample basis

Evaluation of management approach

The Group initiated the mapping of its supply chain identifying significant suppliers by type, industry in which they operate and potential environmental and social impacts. These suppliers were selected on the basis of such suppliers being able to influence the Group's operations as well as the Group being able to influence the operations of the supplier. Significant suppliers were identified based on specific criteria including topics such as supplier dependency, potential environmental, labour and human rights risks and industry market structures.

During the year, supplier fora were carried out for all Group sourced suppliers for its Sri Lankan operations and significant suppliers in the Maldives. The number of suppliers covered through this fora is contained in the Group Financial and Sustainability Review. During the fora, suppliers were briefed on the supplier management framework with regard to sustainability, which included a supplier code of conduct, the Group's sustainability practices and initiatives and encouraged suppliers to embark on their journey of sustainability.

The Group also assessed its identified significant suppliers during the reporting year, with these suppliers being assessed for labour practices, human rights and environmental impacts, using an established Group-wide supplier assessment process developed based on all relevant laws and regulations. The Group assessed all significant suppliers and intends to assess any new suppliers based on the above criteria in the future.

While the Group spends over 80 per cent of its economic value distributed for purchasing of goods, services and utilities, individual business units strive to stimulate the local economy, where local is defined as the country of operations mentioned in the Organisational Structure section of the John Keells Holdings PLC Annual Report 2017/18.

SOCIAL & RELATIONSHIP CAPITAL

Corporate Social Responsibility

The Group aims to be good neighbours, proactively contributing to causes affecting the social development of our nation, while working toward maximizing the positive impacts of business on society and the environment. The Group's goal is to foster good relationships with the communities within which its businesses operate, and manage responsibly the impact that its operations have on the community and environment. The Group's Corporate Social Responsibility (CSR), represents how its values, corporate culture and operations are intrinsically intertwined and connected to social, economic and environment concerns.

The John Keells Group believes for a company to be sustainable and create value to the shareholders, it must also add value and contribute to the environment and the communities in which the business operates.

The John Keells Group believes in wider societal needs than our own, to meaningfully enrich the lives of the communities of which we are an integral part. We abide by the values of caring, trust and integrity by ensuring that through our actions we demonstrate our commitment to and respect for all our stakeholders, including the communities and the environment in which our businesses operate.

The John Keells Foundation ("Foundation"), a company duly incorporated under the law and also registered as a "Voluntary Social Service Organisation" with the Ministry of Social Welfare, drives the Group's social responsibility initiatives from the centre, while individual companies of the Group also engage in community service activities, sponsorships and donations to complement their respective businesses, as well as the broad focus areas of the Foundation. The activities of the Foundation are funded by companies within

the Group out of their profits. The Group does not charge or account for human resources deployed in and overhead costs attributable to any of its CSR projects whether in planning, implementation or administration.

Material Impacts

The Group sees great importance in providing educational opportunities to disadvantaged groups of the community, with a strong belief that education is the foundation for an enlightened and civilized society, while it also

believes that productivity is best ensured via a healthy society. The Group is also committed to minimizing the impact of its operations on the environment, through a conscious and collective effort, whilst promoting environmental conservation and sustainability. The fostering of entrepreneurship and facilitation of infrastructure development, enabling sustainable development in communities surrounding the Group's operations, is yet another focus area for the Group's CSR initiative. In addition, the Group is committed to sponsoring arts and culture towards safeguarding and promoting the cultural heritage of Sri Lanka, as well as boosting the livelihoods of those engaged in arts and culture. The Group also carries out collective relief efforts in times of natural and man-made disasters, through staff volunteerism.

Management Approach Focus Areas

The Group's social commitment is defined by the diverse initiatives, both medium-to-long and short-term, in six key focus areas – namely, Education, Health, Community/Livelihood Development, Environment, Arts and Culture and Disaster Relief.



Education

JKH is committed in providing educational opportunities to disadvantaged groups of the community as it believes that education is the foundation for a civilized and empowered society.



Health

JKH is committed in ensuring productivity via a healthy society.



Environment

JKH is committed in minimising the impact of the Group's operations on the environment and carries out a conscious and collective effort in this regard.



Community and Development

JKH reaches out to the communities surrounding its operations through constructive dialogue with stakeholders and staff volunteerism, translating into a range of community service initiatives.



Arts and Culture

JKH is committed to sponsoring arts and culture towards safeguarding and promoting the cultural heritage of Sri Lanka as well as boosting the livelihoods of those engaged in arts and culture.

Disaster Relief

JKH is committed to carry out collective relief efforts in times of natural and man-made disasters through staff volunteerism.

Evaluation of Management Approach

All of the Group's chosen focus areas are also aligned to the United Nations Sustainable Development Goals (SDGs) as well as the United Nations Global Compact (UNGC), of which JKH PLC is a pioneer participant. In addition, the Group guards against undertaking community engagement activities which to our knowledge have any adverse impact on the environment

The Group's commitment to the above focus areas of education, health, environment, community and livelihood development, arts and culture and disaster relief, translates through a plethora of community investment programmes and staff engagement with the wider community via voluntary service as well as the ongoing dialogue with its stakeholders to better understand their needs.

The Group's social performance is tracked every quarter through the tracking of GRI disclosures focusing on areas such as the percentage of operations with implemented local community engagement, and development and impact of infrastructure investments, which in turn are a part of the quarterly analytical reports circulated to the Group's highest governance bodies and external stakeholders.

All of the Group's local community engagement projects are initially structured based on a social impact assessment which includes regular, formal and informal

engagement with all significant stakeholders, specific selection criteria for identifying beneficiaries, and a periodic evaluation process. This process is formalized via a mandatory questionnaire, which has to be completed and signed off by each business head. This questionnaire is designed to include all elements that result from conducting business in the community. Each business unit conducts a review annually, to analyze the impact of each operation carried out and where applicable, action plans to mitigate risks will be formulated at Sector Committee or Management Committee meetings. In critical projects, this evaluation process has been carried out by independent third parties.

The details of the ongoing tracking, monitoring and setting of goals and targets of all of the Group's CSR initiatives, are contained within the Group's Corporate Social Responsibility section of the Report.

Operation

Although the Group's CSR initiatives are predominantly centralized, the Group Business Units also engage in their own CSR initiatives such as sponsorships and donations to complement their respective businesses, as well as the broad focus areas of the Foundation.

The activities are handled through the Foundation Management Committee (MC) comprising of three full-time employees, the Head of Operations and two CSR coordinators,

with the support of a cross-functional team of senior executives drawn from various industry groups within the company. Each project is championed by a member of the MC and implemented by a project sub-committee comprising volunteers from across the Group. The MC meets monthly, the Foundation's activities are reported to the Executive Committee on a quarterly basis and its accounts are audited annually.

The Foundation projects are funded through the Group company profits, and the Group does not charge or account for human resources deployed in and overhead costs attributable to any of its CSR projects whether in planning, implementation or administration.

Action Plans

The Group has contributed towards the development of society through infrastructure, public services and local community engagement initiatives and details of such initiatives are contained within the Group's Corporate Social Responsibility section of the Annual Report.

The following GRI disclosures are used as a means of tracking and monitoring the impacts related to social and relationship capital.

Material Topic	GRI Disclosure
Local Communities	413-1



Material Impacts

For the John Keells Group, the delivering of optimal levels of quality to all of its significant stakeholders has always been imperative and material. While meeting such optimum quality standards and ensuring maximum satisfaction with respect to stakeholders such as customers, shareholders, employees, suppliers, governmental and statutory bodies, society, media and other interest groups, the Group also focuses heavily on ensuring compliance with its environmental, labour and ethical business policies, with regards to responsible labeling, marketing communication and customer health & safety.

Products and Services Policy

The John Keells Group will strive to maintain products and services at the highest standards through embracing industry and corporate best practice and compliance with all relevant local and international statutory and regulatory requirements in the markets we serve. All products and services will seek to identify and assess any environmental and social impact through communications, service, operations and supply chain.

Management Approach

The Group Products and Services policy is adhered to by all Group businesses to ensure they continue to meet the highest quality standards when servicing all customers.

The management approach adopted by the Group has been to develop and market products and services that meet customer requirements and meet the highest product quality standards which ensures customer health and safety through assessing the product life cycle. In addition, the relevant product and service labeling, ethical marketing communications and privacy of customer information obtained through the sale of the product of service and products stewardship and compliance is ensured.

Stakeholder engagements have reinforced these material areas by highlighting the requirement of consumers for products and services that satisfy their needs, superior product quality, product information to be provided in a standard format by all industry players, clear product specific information, and the need for marketing communications that are contemporary in nature.

Evaluation of Management Approach

The Group aspires to achieve recognised external quality certification where relevant, benchmarking their quality processes and standards against national and/or international best practices.

All consumers expect a safe product or service and the Group continuously reviews its products and services for safe use by consumers, through the assessment of its systems and procedures during the entire manufacturing and service delivery process. Group companies engaged in the manufacture of consumer foods have obtained ISO 9001 and ISO 22000 as initial steps in achieving process excellence. In the Leisure Sector, Walkers Tours have obtained ISO 9001 while most of our Hotels have obtained ISO18001 Occupational Health & Safety certification which we believe establishes a process and culture of health & safety which permeates through to the end product or service.

In addition, Group companies closely monitor any incidences of product related fines or sanctions, setting a zero figure as their target. Companies are required to maintain lists of fines payable and the Group has not identified any significant instance of non-compliance with laws and regulations and no significant fines (over Rs. 1 million) with regard to product responsibility during the year in review.

Further, the Group recognises the importance informing and engaging our customers with regard to important product specific

information as identified by stakeholder engagements, and continues to adhere to product labeling requirements specified in the Food Act No. 26 of 1980, the regulations contained in the Food (labelling and advertising) Regulations 2005, the Consumer Affairs Authority Act No. 9 of 2003, and the ICC code of Advertising and Marketing Communications for all its products and services. There were no instances of non compliance with regulations in relation to marketing communications and advertising during the reporting year.

A special Group committee monitors and evaluates advertising campaigns for socially insensitive/unethical/irresponsible advertising against the guidelines and procedures laid down. The committee evaluated various communications and 100% compliance to the guideline was noted.

All related information with regards to the Group's products and services, labelling and marketing communication, in keeping with customer needs, customer health & safety and global and regional trends, can be found in the Consumer Foods and Retail industry group write up, as per relevant.

Companies in the Consumer Foods and Retail and Leisure industry groups being the customer driven businesses maintain dedicated channels to address any customer related grievances.

The following GRI disclosures are used as a means of tracking and monitoring the impacts related to intellectual capital.

Material Topic	GRI Disclosure
Customer Health and Safety	416-1
Product and Service Labelling	417-1
Marketing Communications	417-3
Compliance	419-1