

# GLOBAL REPORTING INITIATIVE INDEX FY2022

The Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines provide a comprehensive set of standards covering the economic, environmental and ethical impacts of a company's performance. Our FY2022 Annual Report has been prepared with reference to the GRI Standards.

The GRI Index indicates the sections of our FY2022 Annual Report and other public disclosures that specifically addresses our disclosure against the GRI Standards.

Our FY2022 Annual Report is available on our [website](#).

## GRI REPORTING BOUNDARY

Preparing a report that is guided by the GRI Standards requires Orica to report not only on impacts we cause, but also on impacts we contribute to and impacts that are directly linked to our activities, products or services through a business relationship. The table below seeks to describe where our disclosure of any impacts (or benefits) for a material topic to occur.

Topic	Impact boundary			
	Our operations	Our supply chain	Our customers	Local communities
Business Resilience	X			
Economic Performance	X			
Transition to a Low Carbon Economy	X	X	X	
Technology Investment and Innovation	X			
Adaptation to Climate Change	X	X	X	
Energy Affordability	X			
Product Safety and Security	X	X	X	X
Product Quality and Performance	X		X	
Innovative Sustainable Solutions	X	X	X	X
Safety	X	X	X	X
Ethical Business Conduct	X	X	X	X
Corporate Governance	X	X	X	X
Cyber Security	X	X	X	
Human Rights	X	X	X	X
Responsible Sourcing	X	X	X	
Information Transparency	X	X	X	X
Tax Transparency	X			
Executive Remuneration	X			
Corporate Culture	X			
Talent Attraction, Retention and Development	X			
Employee Health and Wellbeing	X			
Diversity and Inclusion	X			
Community Engagement	X	X		X
Disaster Response and Crisis Management	X	X		X
Indigenous/First Peoples Engagement	X	X		
Community Investment	X	X		X
Environmental Risk and Compliance	X	X	X	X
Greenhouse Gas Emissions	X	X	X	
Circularity and Resource Efficiency	X	X	X	
Biodiversity	X	X	X	X

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### CLIMATE CHANGE AND GREENHOUSE GAS EMISSIONS REPORTING

Our climate-related disclosures align to the Task Force on Climate-related Financial Disclosures (TCFD) voluntary disclosure framework and can be found in our [FY2022 Climate Action Report](#). It outlines our governance processes, strategy, risk management, metrics and targets to manage climate risk and realise climate-related opportunities. It also outlines our decarbonisation and transition planning.

Several metrics are used to measure our GHG emissions and impact, which we disclose publicly to investors and other stakeholders through our Annual Report, Climate Action Report, ESG Data Centre and by responding annually to CDP's Climate Change Questionnaire. We also report energy and GHG emissions as required by law in relevant jurisdictions where we operate.

Our GHG emissions inventory has been prepared with reference to the World Resources Institute and the World Business Council for Sustainable Development GHG Protocol 'Corporate Accounting and Reporting Standard' and 'Corporate Value Chain (scope 3) Accounting and Reporting Standard'. The Australian Government's *National Greenhouse and Energy Reporting Act 2007*, supporting regulations and relevant guidelines are applied.

Our GHG emissions inventory boundary covers Orica's operations worldwide over which, unless otherwise stated, we have operational control for the financial year ending 30 September 2022. Operational control means facilities where Orica has the overall authority to introduce and implement operating policies, health and safety policies, and environmental policies.

Alternative GHG emissions consolidation approaches, including equity share or financial control, is not reported.

Ernst & Young have independently assured certain GHG data and performance metrics. The Assurance Statement is available online at our ESG Data Centre.

### GRI INDEX

#### General disclosures

GRI standard number	Disclosure title	Reference
<b>Organisational profile</b>		
102-1	Name of the organisation	<i>FY2022 Annual Report</i> Corporate directory (page 208)
102-2	Activities, brands, products, and services	<i>FY2022 Annual Report</i> Our global footprint (page 18) How we create value (page 20) Our business model (page 34)
102-3	Location of headquarters	<i>FY2022 Annual Report</i> Corporate directory (page 208)
102-4	Location of operations	<i>FY2022 Annual Report</i> Our global footprint (page 18)
102-5	Ownership and legal form	<i>FY2022 Annual Report</i> Corporate directory (page 208)
102-6	Markets served	<i>FY2022 Annual Report</i> Our strategy (page 25)
102-7	Scale of the organisation	<i>FY2022 Annual Report</i> Our global footprint (page 18)
102-8	Information on employees and other workers	<i>FY2022 Annual Report</i> Key measures that reflect our diverse and talented workforce (page 67) ESG Data Centre
102-9	Supply Chain	<i>FY2022 Annual Report</i> Suppliers (page 85) <i>FY2022 Modern Slavery Statement</i>
102-10	Significant changes to the organization and its supply chain	<i>FY2022 Annual Report</i> Suppliers (page 85) <i>FY2022 Modern Slavery Statement</i>
102-11	Precautionary Principle or approach	<i>FY2022 Corporate Governance Statement</i>

## GLOBAL REPORTING INITIATIVE INDEX FY2022 (CONTINUED)

### GRI INDEX (CONTINUED)

GRI standard number	Disclosure title	Reference
102-12	External initiatives	<i>FY2022 Annual Report</i> Partnering for progress (page 86)
102-13	Membership of associations	<i>FY2022 Annual Report</i> <i>Our stakeholders</i> (page 38) <i>FY2022 Climate Action Report</i>
<b>Strategy</b>		
102-14	Statement from senior decision-maker	<i>FY2022 Annual Report</i> Letter from our Chairman and Managing Director (page 8)
102-15	Key impacts, risks, and opportunities	<i>FY2022 Annual Report</i> Material risks and opportunities (page 32)
<b>Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behaviour	<i>FY2022 Annual Report</i> Ethical business conduct (page 45)
102-17	Mechanisms for advice and concerns about ethics	<i>FY2022 Annual Report</i> Ethical business conduct (page 45)
<b>Governance</b>		
102-18	Governance structure	<i>FY2022 Annual Report</i> Risk oversight and governance (page 29) <i>FY2022 Corporate Governance Statement</i>
102-19	Delegating authority	<i>FY2022 Annual Report</i> Governance (page 92)
102-20	Executive-level responsibility for economic, environmental, and social topics	<i>FY2022 Annual Report</i> Governance (page 94) <i>FY2022 Climate Action Report</i>
102-21	Consulting stakeholders on economic, environmental, and social topics	<i>FY2022 Annual Report</i> Reporting what matters (page 14) <i>Our stakeholders</i> (page 38)
102-22	Composition of the highest governance body and its committees	<i>FY2022 Annual Report</i> Governance (pages 89 to 92)
102-23	Chair of the highest governance body	<i>FY2022 Annual Report</i> Board of Directors (page 89)
102-24	Nominating and selecting the highest governance body	<i>FY2022 Annual Report</i> Composition and succession planning (page 92) <i>FY2022 Corporate Governance Statement</i>
102-25	Conflicts of interest	<i>FY2022 Corporate Governance Statement</i>
102-26	Role of highest governance body in setting purpose, values, and strategy	<i>FY2022 Annual Report</i> Governance (page 91)
102-27	Collective knowledge of the highest governance body	<i>FY2022 Annual Report</i> Board skills and experience (page 92)
102-28	Evaluating the highest governance body's performance	<i>FY2022 Annual Report</i> Professional development (page 92) <i>FY2022 Corporate Governance Statement</i>
102-29	Identifying and managing economic, environmental, and social impacts	<i>FY2022 Annual Report</i> Our approach to risk management (page 28) <i>FY2022 Corporate Governance Statement</i>
102-30	Effectiveness of risk management processes	<i>FY2022 Annual Report</i> Our approach to risk management (page 28)
102-31	Review of economic, environmental, and social topics	<i>FY2022 Annual Report</i> Our approach to risk management (page 28)

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### GRI INDEX (CONTINUED)

GRI standard number	Disclosure title	Reference
102-32	Highest governance body's role in sustainability reporting	<i>FY2022 Annual Report</i> Governance (page 94) <i>FY2022 Corporate Governance Statement</i>
102-33	Communicating critical concerns	<i>FY2022 Annual Report</i> Ethical business conduct (page 44)
102-34	Nature and total number of critical concerns	<i>FY2022 Annual Report</i> Reporting issues and grievances (page 45)
102-35	Remuneration policies	<i>FY2022 Annual Report</i> Remuneration report (pages 99-123)
102-36	Process for determining remuneration	<i>FY2022 Annual Report</i> Remuneration report (pages 99-123)
102-37	Stakeholders' involvement in remuneration	<i>FY2022 Annual Report</i> Remuneration report (pages 104-106)
102-38	Annual total compensation ratio	<i>FY2022 Annual Report</i> Remuneration report (pages 99-123)
102-39	Percentage increase in annual total compensation ratio	<i>FY2022 Annual Report</i> Remuneration report (pages 99-123)
<b>Stakeholder engagement</b>		
102-40	List of stakeholder groups	<i>FY2022 Annual Report</i> Our stakeholders (page 38)
102-41	Collective bargaining agreements	No disclosure against GRI 102-41
102-42	Identifying and selecting stakeholders	<i>FY2022 Annual Report</i> Our stakeholders (page 38)
102-43	Approach to stakeholder engagement	<i>FY2022 Annual Report</i> Our stakeholders (page 38)
102-44	Key topics and concerns raised	<i>FY2022 Annual Report</i> Our stakeholders (page 38)
<b>Reporting practice</b>		
102-45	Entities included in the consolidated financial statements	<i>FY2022 Annual Report</i> Notes to the financial statements (page 131)
102-46	Defining report content and topic boundaries	ESG Data Centre – GRI Index
102-47	List of material topics	<i>FY2022 Annual Report</i> Reporting what matters (page 14)
102-48	Restatements of information	<i>FY2022 Annual Report</i> Workplace safety (page 41)
102-49	Changes in reporting	<i>FY2022 Annual Report</i> Reporting what matters (page 14) Material risks and opportunities (page 32)
102-50	Reporting period	<i>FY2022 Annual Report</i> Notes to the financial statements (page 141)
102-51	Date of most recent report	<i>FY2022 Annual Report</i> Notes to the financial statements (page 141)
102-52	Reporting cycle	<i>FY2022 Annual Report</i> Notes to the financial statements (page 141)
102-53	Contact point for questions regarding the report	<i>FY2022 Annual Report</i> Notes to the financial statements (page 141)
102-54	Claims of reporting in accordance with the GRI standards	ESG Data Centre – GRI Index
102-55	GRI content index	ESG Data Centre – GRI Index
102-56	External assurance	<i>FY2022 Annual Report</i> Independent auditor's report (page 192) Independent limited assurance report (page 206)

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### MANAGEMENT APPROACH

GRI standard number	Disclosure title	Reference
<b>Management approach</b>		
103-1	Explanation of the material topic and its Boundary	<i>FY2022 Annual Report</i> Reporting what matters (page 14)
103-2	The management approach and its components	<i>FY2022 Annual Report</i> Reporting what matters (page 14)
103-3	Evaluation of the management approach	<i>FY2022 Annual Report</i> Reporting what matters (page 14)

### TOPIC SPECIFIC DISCLOSURES

[View our sustainability data online in our ESG Data Centre.](#)

GRI standard number	Disclosure title	Reference
<b>Economic performance</b>		
201-1	Direct economic value generated and distributed	<i>FY2022 Annual Report</i> Notes to the financial statements (page 134)
201-2	Financial implications and other risks and opportunities due to climate change	<i>FY2022 Climate Action Report</i>
201-3	Defined benefit plan obligations and other retirement plans	<i>FY2022 Annual Report</i> Notes to the financial statements (pages 181-184)
201-4	Financial assistance received from government	No disclosure against GRI 201-4
<b>Anti corruption</b>		
205-1	Operations assessed for risks related to corruption	No disclosure against GRI 205-1
205-2	Communication and training about anti-corruption policies and procedures	<i>FY2022 Annual Report</i> Ethical business conduct (page 44)
205-3	Confirmed incidents of corruption and actions taken	No disclosure against GRI 205-3
<b>Tax</b>		
207-1	Approach to tax	<i>FY2022 Tax Transparency Report</i> Our approach to tax (page 2)
207-2	Tax governance, control, and risk management	<i>FY2022 Tax Transparency Report</i> Governance (page 2)
207-3	Stakeholder engagement and management of concerns related to tax	<i>FY2022 Annual Report</i> Our stakeholders (page 38) Ethical business conduct (page 45)
207-4	Country-by-country reporting	<i>FY2022 Tax Transparency Report</i>
<b>Energy</b>		
302-1	Energy consumption within the organisation	<i>FY2022 Climate Action Report</i> ESG Data Centre
302-2	Energy consumption outside the organisation	No disclosure against GRI 302-2
302-3	Energy intensity	<i>FY2022 Climate Action Report</i> <i>CDP Climate Change Questionnaire 2022</i>
302-4	Reduction of energy consumption	<i>FY2022 Climate Action Report</i>

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### TOPIC SPECIFIC DISCLOSURES (CONTINUED)

GRI standard number	Disclosure title	Reference
<b>Water and effluents</b>		
303-1	Interactions with water as a shared resource	No disclosure against GRI 303-1
303-2	Management of water discharge related impacts	No disclosure against GRI 303-2
303-3	Water withdrawal	<i>FY2022 Annual Report</i> Optimising resource use (page 75) ESG Data Centre
303-4	Water discharge	No disclosure against GRI 303-4
303-5	Water consumption	<i>FY2022 Annual Report</i> Optimising resource use (page 75) ESG Data Centre
<b>Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	<i>FY2022 Annual Report</i> Climate and the natural environment (page 69) <i>FY2022 Climate Action Report</i> ESG Data Centre
305-2	Energy indirect (Scope 2) GHG emissions	<i>FY2022 Annual Report</i> Climate and the natural environment (page 69) <i>FY2022 Climate Action Report</i> ESG Data Centre
305-3	Other indirect (Scope 3) GHG emissions	<i>FY2022 Annual Report</i> Climate and the natural environment (page 74) <i>FY2022 Climate Action Report</i>
305-4	GHG emissions intensity	<i>FY2022 Annual Report</i> Climate and the natural environment (page 69) <i>FY2022 Climate Action Report</i> ESG Data Centre
305-5	Reduction of GHG emissions	<i>FY2022 Annual Report</i> Climate and the natural environment (page 69) <i>FY2022 Climate Action Report</i>
305-6	Emissions of ozone-depleting substances (ODS)	No disclosure against GRI 305-6
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	ESG Data Centre
<b>Waste</b>		
306-1	Waste generation and significant waste-related impacts	No disclosure against GRI 306-1
306-2	Management of significant waste-related impacts	<i>FY2022 Annual Report</i> Optimising resource use (page 76)
306-3	Waste generated	<i>FY2022 Annual Report</i> Optimising resource use (page 76)
306-4	Waste diverted from disposal	<i>FY2022 Annual Report</i> Optimising resource use (page 76)
306-5	Waste directed to disposal	<i>FY2022 Annual Report</i> Optimising resource use (page 76)
<b>Environmental compliance</b>		
307-1	Non-compliance with environmental laws and regulations	<i>FY2022 Annual Report</i> Environmental regulations (page 98)

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### TOPIC SPECIFIC DISCLOSURES (CONTINUED)

GRI standard number	Disclosure title	Reference
<b>Occupational health and safety</b>		
403-1	Occupational health and safety management system	<i>FY2022 Annual Report</i> Strengthening and expanding our MHM program (page 43)
403-2	Hazard identification, risk assessment, and incident investigation	<i>FY2022 Annual Report</i> Strengthening and expanding our MHM program (page 43)
403-3	Occupational health services	No disclosure against GRI 403-3 to 403-8
403-4	Worker participation, consultation, and communication on occupational health and safety	
403-5	Worker training on occupational health and safety	
403-6	Promotion of worker health	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
403-8	Workers covered by an occupational health and safety management system	
403-9	Work-related injuries	<i>FY2022 Annual Report</i> Workplace safety (pages 41 to 42)
403-10	Work-related ill health	ESG Data Centre
<b>Diversity and equal opportunity</b>		
405-1	Diversity of governance bodies and employees	<i>FY2022 Annual Report</i> Governance (page 92)
405-2	Ratio of basic salary and remuneration of women to men	No disclosure against GRI 405-2
<b>Forced or compulsory labour</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<i>FY2022 Modern Slavery Statement</i>