

G3.1 Content Index - GRI Application Level B

| Application Level B | | | | Assured by | |
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| STANDARD DISCLOSURES PART I: Profile Disclosures | | | | | |
| REPORT FULLY ON THE BELOW SELECTION OF PROFILE DISCLOSURES OR PROVIDE A REASON FOR OMISSION | | | | | |
| 1. Strategy and Analysis | | | | | |
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| 1.1 | Statement from the most senior decision-maker of the organization. | Fully | Principals' Letter | | |
| 1.2 | Description of key impacts, risks, and opportunities. | Fully | About Us | | |
| 2. Organizational Profile | | | | | |
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| 2.1 | Name of the organization. | Fully | BrownFlynn, Ltd. | | |
| 2.2 | Primary brands, products, and/or services. | Fully | About Us | | |
| 2.3 | Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures. | Fully | About Us. BrownFlynn is a partnership with no subsidiaries, joint ventures or additional operating entities. | | |
| 2.4 | Location of organization's headquarters. | Fully | About Us | | |
| 2.5 | Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. | Fully | About Us. BrownFlynn operates solely from the United States, however we serve clients globally. | | |
| 2.6 | Nature of ownership and legal form. | Fully | BrownFlynn is a registered, limited commercial partnership. | | |
| 2.7 | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries). | Fully | We have no geographic limitations and our target sectors and types of customers are proprietary. | | |
| 2.8 | Scale of the reporting organization. | Partially | About Us. In 2012, we had 12 full-time employees. For reporting purposes, we do not disclose proprietary financial data. | | |
| 2.9 | Significant changes during the reporting period regarding size, structure, or ownership. | Fully | No significant changes to report. | | |
| 2.10 | Awards received in the reporting period. | Fully | 2012 Great Blue Heron Award (Ohio, USA) | | |
| 3. Report Parameters | | | | | |
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| 3.1 | Reporting period (e.g., fiscal/calendar year) for information provided. | Fully | Report Parameters | | |
| 3.2 | Date of most recent previous report (if any). | Fully | 2011, covering the period June through December 2011 | | |
| 3.3 | Reporting cycle (annual, biennial, etc.) | Fully | Annual. Our last report (Communication on Progress) was unique in that it covered only a half-year period. | | |
| 3.4 | Contact point for questions regarding the report or its contents. | Fully | E-mail feedback to us at socialmedia@brownflynn.com | | |
| 3.5 | Process for defining report content. | Fully | Report Parameters | | |
| 3.6 | Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance. | Fully | Report Parameters | | |
| 3.7 | State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope). | Fully | Report Parameters | | |
| 3.8 | Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations. | Not | BrownFlynn is a registered, limited commercial partnership. There are no JVs or other subsidiary units of the business. | Does not exist | |
| 3.9 | Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols. | Fully | Variations in measurement or calculation from established protocols or industry standards will be disclosed with the data in the relevant sections. | | |
| 3.10 | Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). | Fully | No changes to report. | | |
| 3.11 | Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. | Fully | No changes to report. | | |
| 3.12 | Table identifying the location of the Standard Disclosures in the report. | Fully | This GRI Content Index | | |
| 3.13 | Policy and current practice with regard to seeking external assurance for the report. | Not | No external assurance. We have determined that external assurance does not offer sufficient value add for our report, given our material impacts and stakeholders. | Proprietary information | We have elected to not assure our report based on material risks, impact and the benefit-cost aspects. |
| 4. Governance, Commitments, and Engagement | | | | | |
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| 4.1 | Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. | Fully | About Us | | |
| 4.2 | Indicate whether the Chair of the highest governance body is also an executive officer. | Not | There are no chairmanships or executive level roles aside from the two partners / co-principals. | Does not exist | |
| 4.3 | For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members. | Not | BrownFlynn does not have any board governance structure. | Does not exist | |
| 4.4 | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. | Fully | About Us. Employees at BrownFlynn enjoy an open door policy with senior management and the Firm principals. BrownFlynn does not have shareholders. | | |
| 4.5 | Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance). | Not | For reporting purposes, we do not disclose proprietary remuneration or financial data. | Proprietary information | |
| 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided. | Not | | Does not exist | |
| 4.7 | Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity. | Not | For reporting purposes, we do not disclose proprietary remuneration or financial data. | Proprietary information | |
| 4.8 | Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. | Fully | Our Business Operations and Impacts | | |
| 4.9 | Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles. | Not | Not applicable | Does not exist | |
| 4.10 | Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance. | Not | Not applicable | Does not exist | |
| 4.11 | Explanation of whether and how the precautionary approach or principle is addressed by the organization. | Fully | The activities and services of BrownFlynn do not lead to instances of "grave harm"; however, we consider the safety of our employees and clients in everything we do. | | |
| 4.12 | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. | Fully | About Us | | |

| | | | | |
|------|--|-------|---------------------------------|--|
| 4.13 | Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic. | Fully | Collaboration with our Partners | |
| 4.14 | List of stakeholder groups engaged by the organization. | Fully | Materiality | |
| 4.15 | Basis for identification and selection of stakeholders with whom to engage. | Fully | Materiality | |
| 4.16 | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. | Fully | Materiality | |
| 4.17 | Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. | Fully | Materiality | |

STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

REPORT ON THE DISCLOSURES ON MANAGEMENT APPROACH FOR EACH CATEGORY. YOU SHOULD BE ABLE TO DISCLOSE THIS INFORMATION ON THE ASPECT LEVEL FOR EACH PERFORMANCE INDICATOR THAT YOU HAVE REPORTED FULLY ON.

| G3.1 DMAs | | Reported | Cross-reference/Direct answer | Further comments |
|--|--|-----------|---|---|
| DMA EC Disclosure on Management Approach EC | | | | |
| Aspects | Economic performance | Partially | About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue. | |
| | Market presence | Partially | About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue. | |
| | Indirect economic impacts | Not | We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue. | |
| DMA EN Disclosure on Management Approach EN | | | | |
| Aspects | Materials | Fully | Our Business Operations and Impacts | |
| | Energy | Fully | Our Business Operations and Impacts | |
| | Water | Partially | Our Business Operations and Impacts | |
| | Biodiversity | Partially | We manage our office property, including some wooded habitat, to have the least amount of degradation as possible. Our nutrient rich, composted waste is used as soil and plant bedding in our local community. | |
| | Emissions, effluents and waste | Fully | Our Business Operations and Impacts | |
| | Products and services | Fully | Our Business Operations and Impacts | |
| | Compliance | Fully | Our Business Operations and Impacts | |
| | Transport | Fully | Our Business Operations and Impacts | |
| | Overall | Fully | Our Business Operations and Impacts | |
| | DMA LA Disclosure on Management Approach LA | | | |
| Aspects | Employment | Fully | Our Business Operations and Impacts | We comply with all applicable labor laws. |
| | Labor/management relations | Fully | Our Business Operations and Impacts | |
| | Occupational health and safety | Partially | Our Business Operations and Impacts | |
| | Training and education | Partially | Our Business Operations and Impacts | |
| | Diversity and equal opportunity | Fully | Our Business Operations and Impacts | |
| | Equal remuneration for women and men | Fully | Our Business Operations and Impacts | |
| DMA HR Disclosure on Management Approach HR | | | | |
| Aspects | Investment and procurement practices | Fully | Our Business Operations and Impacts | |
| | Non-discrimination | Fully | Our Business Operations and Impacts | |
| | Freedom of association and collective bargaining | Fully | Our Business Operations and Impacts | |
| | Child labor | Fully | Our commitment to the UN Global Compact. We comply with all applicable labor laws. | |
| | Prevention of forced and compulsory labor | Fully | Our commitment to the UN Global Compact. We comply with all applicable labor laws. | |
| | Security practices | Not | Not material. | |
| | Indigenous rights | Not | Not material. | |
| | Assessment | Not | Not material. | |
| | Remediation | Not | Not material. | |
| | DMA SO Disclosure on Management Approach SO | | | |
| Aspects | Local communities | Fully | Supporting Our Communities | |
| | Corruption | Fully | We comply with all applicable commercial laws. | |
| | Public policy | Partially | BrownFlynn does not engage with policy makers, although we view our role as sustainability consultants to be relevant for civic discourse and influence within industry. | |
| | Anti-competitive behavior | Fully | We comply with all applicable commercial laws. | |
| | Compliance | Fully | We comply with all applicable commercial laws. | |
| DMA PR Disclosure on Management Approach PR | | | | |
| Aspects | Customer health and safety | Not | Not material. | |
| | Product and service labelling | Fully | We follow all applicable laws and regulations relative | |
| | Marketing communications | Fully | We follow all applicable laws and regulations relative | |
| | Customer privacy | Fully | We follow all applicable laws and regulations relative to marketing, labeling and communications. | As a standard practice, BrownFlynn signs non-disclosure with all clients and we ensure this confidentiality by establishing firewalls between engagement teams where there may be conflicts of client interest. |
| | Compliance | Fully | We comply with all applicable commercial laws. | |

STANDARD DISCLOSURES PART III: Performance Indicators

REPORT FULLY ON AT LEAST 20 CORE OR ADDITIONAL PERFORMANCE INDICATORS - AT LEAST 1 FROM EACH CATEGORY (ECONOMIC, ENVIRONMENT, LABOR PRACTICES & DECENT WORK, HUMAN RIGHTS, SOCIETY, PRODUCT RESPONSIBILITY)

| Economic | | | | |
|----------------------------------|---|-----------|--|----------------|
| Performance Indicator | Description | Reported | Cross-reference/Direct answer | |
| Economic performance | | | | |
| EC1 | Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. | Not | As a private company, we elect to not disclose proprietary and sensitive financial performance data. | |
| EC2 | Financial implications and other risks and opportunities for the organization's activities due to climate change. | Fully | Our Business Operations and Impacts | |
| EC3 | Coverage of the organization's defined benefit plan obligations. | Not | While we elect to not disclose proprietary and sensitive financial performance data, we are fully transparent with our employees about the terms of coverage and the Firm's financial performance. | |
| EC4 | Significant financial assistance received from government. | Partially | As a state registered Small and Disadvantaged (woman-owned) Business, we can qualify for procurement incentives for certain contracting opportunities. For reporting purposes, we do not disclose specific awards or financial data. | |
| Market presence | | | | |
| EC5 | Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation. | Not | For reporting purposes, we do not disclose proprietary remuneration or financial data. | |
| EC6 | Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. | Fully | Our Business Operations and Impacts | |
| EC7 | Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation. | Not | Not applicable | |
| Indirect economic impacts | | | | |
| EC8 | Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement. | Not | | Not applicable |

| EC9 | Understanding and describing significant indirect economic impacts, including the extent of impacts. | Not | Not available |
|---|--|-----------|---|
| Environmental | | | |
| Performance Indicator | Description | Reported | Cross-reference/Direct answer |
| Materials | | | |
| EN1 | Materials used by weight or volume. | Fully | Our Business Operations and Impacts |
| EN2 | Percentage of materials used that are recycled input materials. | Fully | Our Business Operations and Impacts |
| Energy | | | |
| EN3 | Direct energy consumption by primary energy source. | Fully | Our Business Operations and Impacts |
| EN4 | Indirect energy consumption by primary source. | Partially | Our Business Operations and Impacts |
| EN5 | Energy saved due to conservation and efficiency improvements. | Partially | Our Business Operations and Impacts |
| EN6 | Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. | Not | Not applicable |
| EN7 | Initiatives to reduce indirect energy consumption and reductions achieved. | Fully | Our Business Operations and Impacts |
| Water | | | |
| EN8 | Total water withdrawal by source. | Fully | Our Business Operations and Impacts |
| EN9 | Water sources significantly affected by withdrawal of water. | Fully | Our Business Operations and Impacts |
| EN10 | Percentage and total volume of water recycled and reused. | Not | Not available |
| Biodiversity | | | |
| EN11 | Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. | Not | Not material. |
| EN12 | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. | Not | Not material. |
| EN13 | Habitats protected or restored. | Not | Not material. |
| EN14 | Strategies, current actions, and future plans for managing impacts on biodiversity. | Not | Not material. |
| EN15 | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. | Not | Not material. |
| Emissions, effluents and waste | | | |
| EN16 | Total direct and indirect greenhouse gas emissions by weight. | Not | Not available. |
| EN17 | Other relevant indirect greenhouse gas emissions by weight. | Not | Not available. |
| EN18 | Initiatives to reduce greenhouse gas emissions and reductions achieved. | Partially | Our Business Operations and Impacts |
| EN19 | Emissions of ozone-depleting substances by weight. | Not | Not available. |
| EN20 | NOx, SOx, and other significant air emissions by type and weight. | Not | Not available. |
| EN21 | Total water discharge by quality and destination. | Not | Not available. |
| EN22 | Total weight of waste by type and disposal method. | Not | Not available. |
| EN23 | Total number and volume of significant spills. | Not | Not applicable. We do not purchase, use or transport hazardous materials. |
| EN24 | Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. | Not | Not applicable. |
| EN25 | Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff. | Not | Not available. |
| Products and services | | | |
| EN26 | Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. | Fully | Our Business Operations and Impacts |
| EN27 | Percentage of products sold and their packaging materials that are reclaimed by category. | Not | Not applicable. |
| Compliance | | | |
| EN28 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations. | Fully | Our Business Operations and Impacts. No fines incurred or pending. |
| Transport | | | |
| EN29 | Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. | Not | Not available. |
| Overall | Total environmental protection expenditures and investments by type. | Not | Not applicable. |
| EN30 | | | |
| Social: Labor Practices and Decent Work | | | |
| Performance Indicator | Description | Reported | Cross-reference/Direct answer |
| Employment | | | |
| LA1 | Total workforce by employment type, employment contract, and region, broken down by gender. | Fully | In 2012, we had 12 full-time employees including two co-owners based in Ohio, one adjunct consultant in Texas and one adjunct consultant based in California. |
| LA2 | Total number and rate of new employee hires and employee turnover by age group, gender, and region. | Fully | In 2012, there were three employees that left BrownFlynn's Ohio office (all voluntarily); one male, two females. Two new FTEs were hired; both female. |
| LA3 | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | Not | For reporting purposes, we do not disclose proprietary remuneration or financial data. |
| LA15 | Return to work and retention rates after parental leave, by gender. | Not | There were no leaves of absence or return to work related to maternity / paternity. |
| Labor/management relations | | | |
| LA4 | Percentage of employees covered by collective bargaining agreements. | Not | Not applicable. |
| LA5 | Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements. | Fully | We comply with all applicable labor laws. |
| Occupational health and safety | | | |
| LA6 | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs. | Not | Not applicable. |
| LA7 | Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender. | Fully | No incidents or injuries reported. |
| LA8 | Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. | Fully | Making Sense of Sustainability...for Our Business |
| LA9 | Health and safety topics covered in formal agreements with trade unions. | Not | Not applicable. |
| Training and education | | | |
| LA10 | Average hours of training per year per employee by gender, and by employee category. | Fully | Making Sense of Sustainability...for Our Business |
| LA11 | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. | Fully | Making Sense of Sustainability...for Our Business |
| LA12 | Percentage of employees receiving regular performance and career development reviews, by gender. | Fully | 100 percent of our employees receive regular career development planning and performance reviews. |
| Diversity and equal opportunity | | | |
| LA13 | Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity. | Fully | About Us |
| Equal remuneration for women and men | | | |
| LA14 | Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation. | Fully | Of the twelve full time employees, two are male; ten are female (1:6). |
| Social: Human Rights | | | |
| Performance Indicator | Description | Reported | Cross-reference/Direct answer |
| Investment and procurement practices | | | |
| HR1 | Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening. | Not | Not available. Our primary investment means are through defined-contribution retirement planning, i.e., 401(k). |
| HR2 | Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken. | Not | Not available. |
| HR3 | Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained. | Not | Not available. |
| Non-discrimination | | | |
| HR4 | Total number of incidents of discrimination and actions taken. | Fully | No incidents reported. |
| Freedom of association and collective bargaining | | | |
| HR5 | Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights. | Fully | We comply with all applicable labor laws. |
| Child labor | | | |
| HR6 | Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor. | Fully | We comply with all applicable labor laws. |
| Forced and compulsory labor | | | |
| HR7 | Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor. | Fully | We comply with all applicable labor laws. |
| Security practices | | | |
| HR8 | Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. | Not | Not applicable. |

| Indigenous rights | | | |
|---------------------------------------|--|-----------|--|
| HR9 | Total number of incidents of violations involving rights of indigenous people and actions taken. | Fully | No incidents reported or pending. |
| Assessment | | | |
| HR10 | Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments. | Fully | We comply with all applicable labor laws. |
| Remediation | | | |
| HR11 | Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms. | Fully | No incidents reported or pending. |
| Social: Society | | | |
| Performance Indicator | Description | Reported | Cross-reference/Direct answer |
| Local communities | | | |
| SO1 | Percentage of operations with implemented local community engagement, impact assessments, and development programs. | Fully | Collaborating with Our Communities |
| SO9 | Operations with significant potential or actual negative impacts on local communities. | Partially | BrownFlynn considers its impact on local communities, mainly through the sourcing of suppliers, and determined that there could be a negative impact to our local design studio. |
| SO10 | Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities. | Not | Not material. |
| Corruption | | | |
| SO2 | Percentage and total number of business units analyzed for risks related to corruption. | Fully | BrownFlynn operated according to high ethical standards and practices. There are established processes and firewalls where there may be a conflict of interest, or risk of corruption. |
| SO3 | Percentage of employees trained in organization's anti-corruption policies and procedures. | Fully | Every employee of BrownFlynn receives a copy of the Employee Handbook which outlines expectations and codes of conduct with regards to ethical behavior. |
| SO4 | Actions taken in response to incidents of corruption. | Fully | No incidents or actions taken. |
| Public policy | | | |
| SO5 | Public policy positions and participation in public policy development and lobbying. | Not | Not applicable. |
| SO6 | Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. | Not | Not applicable. |
| Anti-competitive behavior | | | |
| SO7 | Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes. | Fully | No incidents or sanctions pending. |
| Compliance | | | |
| SO8 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations. | Fully | No fines incurred or sanctions pending. |
| Social: Product Responsibility | | | |
| Performance Indicator | Description | Reported | Cross-reference/Direct answer |
| Customer health and safety | | | |
| PR1 | Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures. | Not | Not applicable. |
| PR2 | Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes. | Not | Not applicable. |
| Product and service labelling | | | |
| PR3 | Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements. | Not | Not applicable. |
| PR4 | Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes. | Fully | We follow all applicable laws and regulations relative to marketing, labeling and communications. |
| PR5 | Practices related to customer satisfaction, including results of surveys measuring customer satisfaction. | Fully | Materiality |
| Marketing communications | | | |
| PR6 | Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. | Fully | We follow all applicable laws and regulations relative to marketing, labeling and communications. |
| PR7 | Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes. | Fully | No incidents reported or pending. |
| Customer privacy | | | |
| PR8 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. | Fully | No complaints or legal actions filed, or pending. |
| Compliance | | | |
| PR9 | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | Fully | No fines incurred or sanctions pending. |