

# GRI (G3) Content Index

Application Level: B - 3rd Party Checked

## STANDARD DISCLOSURES PART I: Profile Disclosures

### 1. Strategy and Analysis

Profile Disclosure	Description	Page, Reference or Comment
1.1	Statement from the most senior decision-maker of the organization.	7
1.2	Description of key impacts, risks, and opportunities.	7, 9, 13-42

### 2. Organizational Profile

Profile Disclosure	Description	Page, Reference or Comment
2.1	Name of the organization.	Front Cover, 4
2.2	Primary brands, products, and/or services.	10
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	10
2.4	Location of organization's headquarters.	10
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.	10
2.6	Nature of ownership and legal form.	10
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	10, 12-14
2.8	Scale of the reporting organization.	10
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Inaugural report
2.10	Awards received in the reporting period.	7, 18-19, 25, 28, 30

### 3. Report Parameters

Profile Disclosure	Description	Page, Reference or Comment
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	6
3.2	Date of most recent previous report (if any).	Inaugural report
3.3	Reporting cycle (annual, biennial, etc.)	7
3.4	Contact point for questions regarding the report or its contents.	6, CSR@myNSLC.com
3.5	Process for defining report content.	6, 8

3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	6
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	6
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.	6
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.	6
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).	Inaugural report
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Inaugural report
3.12	Table identifying the location of the Standard Disclosures in the report.	myNSLC.com
3.13	Policy and current practice with regard to seeking external assurance for the report.	Report not assured
<b>4. Governance, Commitments, and Engagement</b>		
<b>Profile Disclosure</b>	<b>Description</b>	<b>Page, Reference or Comment</b>
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.	10
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	10
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	10
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	6, 10, 26
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).	Bonus structure for Senior Executives; Board not compensated based on performance of NSLC
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	10, 15

4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	10
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.	4, 8-9, 43
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.	10, 15
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Annual Report
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	4, 8-9
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	6, 33, 36, 39
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.	22-23, 29
4.14	List of stakeholder groups engaged by the organization.	7, 9, 13, 14, 17, 22, 23, 26, 29, 31, 38, 39
4.15	Basis for identification and selection of stakeholders with whom to engage.	8
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	7, 9, 13, 14, 17, 22, 23, 26, 29, 31, 38, 39
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.	7, 9, 13, 14, 17, 22, 23, 26, 29, 31, 38, 39
<b>G3 DMA</b>	<b>Description</b>	<b>Page, Reference or Comment</b>
<b>DMA EC</b>	<b>Disclosure on Management Approach EC</b>	7, 13-14
<b>DMA EN</b>	<b>Disclosure on Management Approach EN</b>	32-41
<b>DMA LA</b>	<b>Disclosure on Management Approach LA</b>	15, 24-28
<b>DMA HR</b>	<b>Disclosure on Management Approach HR</b>	15, 24-25
<b>DMA SO</b>	<b>Disclosure on Management Approach SO</b>	10, 15, 29-31
<b>DMA PR</b>	<b>Disclosure on Management Approach PR</b>	7, 17-23

Economic		
Performance Indicator	Description	Page, Reference or Comment
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.	7, 10, 25, Annual Report
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	33-36
EC3	Coverage of the organization's defined benefit plan obligations.	25, Annual Report
EC4	Significant financial assistance received from government.	NSLC is exempt from income tax under Section 149 of the Income Tax Act.
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	25
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	It is the intention of the NSLC to carry out all purchases by the Corporation in harmony with other government departments, agencies and crown corporations and in accordance with the Atlantic procurement agreement.
		Tendering for construction work will be in compliance with the standard documents issued by the Canadian Construction Association.
Environmental		
EN3	Direct energy consumption by primary energy source.	36
EN4	Indirect energy consumption by primary source.	36
EN5	Energy saved due to conservation and efficiency improvements.	36
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	35-36
EN16	Total direct and indirect greenhouse gas emissions by weight.	34-35
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	35-36
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	7, 36-39
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	38
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	34-35
Social: Labor Practices and Decent Work		

<b>Employment</b>		
LA1	Total workforce by employment type, employment contract, and region.	25
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	25
LA4	Percentage of employees covered by collective bargaining agreements.	25
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	28
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	27-28
LA12	Percentage of employees receiving regular performance and career development reviews.	25
<b>Social: Human Rights</b>		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	NSLC operates solely within Canada. Almost 50% of NSLC employees are covered by collective bargaining agreements. There were no operations identified in which the right to exercise freedom of association and collective bargaining were at significant risk.
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	NSLC operates solely within Canada and deems that there is no risk of child labour being used.
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	NSLC operates solely within Canada and deems that there is no risk of forced or compulsory labour being used.
<b>Society</b>		
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	NSLC has Code of Business Conduct and Conflict of Interest Policies in place that apply to all employees, the Executive Team and the Board of Directors.
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	NSLC is a provincial Crown corporation and does not make financial or in-kind contributions to political parties or politicians.
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	The NSLC has not received any fines for non-compliance with laws and regulations.
<b>Product</b>		
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	13

PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	16-23
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.	The NSLC follows federal and provincial laws and regulations in all marketing communications. There have been no incidents of non-compliance against the NSLC.
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	The NSLC adheres to the federal and provincial Freedom of Information and Protection of Privacy laws. No substantiated complaints regarding breaches of customer privacy and losses of customer data have been filed.
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	The NSLC has not received any fines for non-compliance with laws and regulations concerning the provision and use of products and services.