

HINDUSTAN UNILEVER LIMITED

GRI CONTENT INDEX

FY 2022-23

The table below provides an overview of the relevant GRI Universal Standards for our most material topics and where the information can be found. It has been prepared in accordance with the GRI Universal Standards.

Disclosure	Title	Reference
GRI 2: General Disclosures 2021		
2-1	Organizational details	HUL Integrated Annual Report FY 2022-23 - Page No. 1, 16, 110-113, 372
2-2	Entities included in the organization's sustainability reporting	HUL Integrated Annual Report FY 2022-23 - Page No. 110, 113
2-3	Reporting period, frequency and contact point	HUL Integrated Annual Report FY 2022-23 - Page No. 1, 110
2-5	External assurance	HUL Integrated Annual Report FY 2022-23 - Page No. 1, 107-109
2-6	Activities, value chain and other business relationships	HUL Integrated Annual Report FY 2022-23 - Page No. 12-15, 53-55, 60-61, 110-111
2-7	Employees	HUL Integrated Annual Report FY 2022-23 - Page No. 66-67, 112

Disclosure	Title	Reference
2-8	Workers who are not employees	HUL Integrated Annual Report FY 2022-23 - Page No. 112
2-9	Governance structure and composition	HUL Integrated Annual Report FY 2022-23 - Page No. 42-49, 161-168
2-10	Nomination and selection of the highest governance body	HUL Integrated Annual Report FY 2022-23 - Page No. 48, 158, 163-165
2-11	Chair of the highest governance body	HUL Integrated Annual Report FY 2022-23 - Page No. 44, 48, 157
2-12	Role of the highest governance body in overseeing the management of impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 44, 119, 133-135, 156, 166-167
2-13	Delegation of responsibility for managing impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 119, 134-135, 137
2-14	Role of the highest governance body in sustainability reporting	HUL Integrated Annual Report FY 2022-23 - Page No. 36, 119
2-15	Conflicts of interest	HUL Integrated Annual Report FY 2022-23 - Page No. 122-123, 170
2-17	Collective knowledge of the highest governance body	HUL Integrated Annual Report FY 2022-23 - Page No. 121, 160, 164
2-18	Evaluation of the performance of the highest governance body	HUL Integrated Annual Report FY 2022-23 - Page No. 160-161
2-19	Remuneration policies	HUL Integrated Annual Report FY 2022-23 - Page No. 96, 137, 163-166
2-20	Process to determine remuneration	HUL Integrated Annual Report FY 2022-23 - Page No. 96, 137, 163-166

Disclosure	Title	Reference
2-21	Annual total compensation ratio	HUL Integrated Annual Report FY 2022-23 - Page No. 96
2-22	Statement on sustainable development strategy	HUL Integrated Annual Report FY 2022-23 - Page No. 18-21, 119
2-23	Policy commitments	HUL Integrated Annual Report FY 2022-23 - Page No. 49, 118
2-24	Embedding policy commitments	HUL Integrated Annual Report FY 2022-23 - Page No. 49, 106-155
2-25	Processes to remediate negative impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 49, 114, 129, 131, 134-135, 137-138, 150, 153, 169
2-26	Mechanisms for seeking advice and raising concerns	HUL Integrated Annual Report FY 2022-23 - Page No. 114, 137-139
2-27	Compliance with laws and regulations	HUL Integrated Annual Report FY 2022-23 - Page No. 121, 144
2-28	Membership associations	HUL Integrated Annual Report FY 2022-23 - Page No. 148-149
2-29	Approach to stakeholder engagement	HUL Integrated Annual Report FY 2022-23 - Page No. 12, 53-55, 133-135, 152
2-30	Collective bargaining agreements	HUL Integrated Annual Report FY 2022-23 - Page No. 129
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	HUL Integrated Annual Report FY 2022-23 - Page No. 37, 114-117, 133-135, 138

Disclosure	Title	Reference
		HUL ESG Risk Materiality Assessment
3-2	List of material topics	HUL Integrated Annual Report FY 2022-23 - Page No. 37, 114-117 HUL ESG Risk Materiality Assessment
3-3	Management of material topics	HUL Integrated Annual Report FY 2022-23 - Page 10-11, 37, 114-117, 133-135 HUL ESG Risk Materiality Assessment
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	HUL Integrated Annual Report FY 2022-23 - Page No. 74-77, 86-87, 200
201-2	Financial implications and other risks and opportunities due to climate change	HUL Integrated Annual Report FY 2022-23 - Page No. 83, 115
201-3	Defined benefit plan obligations and other retirement plans	HUL Integrated Annual Report FY 2022-23 - Page No. 234-235, 247-250, 316-317, 329-334
201-4	Financial assistance received from government	HUL Integrated Annual Report FY 2022-23 - Page No. 232-233, 314
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	HUL Integrated Annual Report FY 2022-23 - Page No. 136
GRI 203: Indirect Economic Impacts 2016		

Disclosure	Title	Reference
203-1	Infrastructure investments and services supported	HUL Integrated Annual Report FY 2022-23 - Page No. 98-104
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	HUL Integrated Annual Report FY 2022-23 - Page No. 60-63, 150
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	HUL Integrated Annual Report FY 2022-23 - Page No. 122
205-2	Communication and training about anti-corruption policies and procedures	HUL Integrated Annual Report FY 2022-23 - Page No. 121-122
205-3	Confirmed incidents of corruption and actions taken	HUL Integrated Annual Report FY 2022-23 - Page No. 122
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	HUL Integrated Annual Report FY 2022-23 - Page No. 148
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	HUL Integrated Annual Report FY 2022-23 - Page No. 126
301-2	Recycled input materials used	HUL Integrated Annual Report FY 2022-23 - Page No. 126

Disclosure	Title	Reference
301-3	Reclaimed products and their packaging materials	HUL Integrated Annual Report FY 2022-23 - Page No. 126
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	HUL Integrated Annual Report FY 2022-23 - Page No. 140, 144
302-3	Energy intensity	HUL Integrated Annual Report FY 2022-23 - Page No. 140
302-4	Reduction of energy consumption	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 68
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	HUL Integrated Annual Report FY 2022-23 - Page No. 69, 98, 104, 116, 135, 141, 144
303-2	Management of water discharge-related impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 141
303-3	Water withdrawal	HUL Integrated Annual Report FY 2022-23 - Page No. 141
303-4	Water discharge	HUL Integrated Annual Report FY 2022-23 - Page No. 144
303-5	Water consumption	HUL Integrated Annual Report FY 2022-23 - Page No. 141, 144, 145
GRI 304: Biodiversity 2016		

Disclosure	Title	Reference
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	HUL Integrated Annual Report FY 2022-23 - Page No. 68-73, 143, 146
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	HUL Integrated Annual Report FY 2022-23 - Page No. 142
305-2	Energy indirect (Scope 2) GHG emissions	HUL Integrated Annual Report FY 2022-23 - Page No. 142
305-4	GHG emissions intensity	HUL Integrated Annual Report FY 2022-23 - Page No. 142
305-5	Reduction of GHG emissions	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 68, 142
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	HUL Integrated Annual Report FY 2022-23 - Page No. 142
GRI 306: Effluents and Waste 2016		
306-1	Waste generation and significant waste-related impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 70
306-2	Management of significant waste-related impacts	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 70
306-3	Waste generated	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 70, 143

Disclosure	Title	Reference
306-4	Waste diverted from disposal	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 70, 143
306-5	Waste directed to disposal	HUL Integrated Annual Report FY 2022-23 - Page No. 38, 70, 143
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	HUL Integrated Annual Report FY 2022-23 - Page No. 60-63, 147
308-2	Negative environmental impacts in the supply chain and actions taken	HUL Integrated Annual Report FY 2022-23 - Page No. 147
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	HUL Integrated Annual Report FY 2022-23 - Page No. 113
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	HUL Integrated Annual Report FY 2022-23 - Page No. 127
401-3	Parental leave	HUL Integrated Annual Report FY 2022-23 - Page No. 127-128
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-131
403-2	Hazard identification, risk assessment, and incident investigation	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-131

Disclosure	Title	Reference
403-3	Occupational health services	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-131
403-4	Worker participation, consultation, and communication on occupational health and safety	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-131
403-5	Worker training on occupational health and safety	HUL Integrated Annual Report FY 2022-23 - Page No. 129
403-6	Promotion of worker health	HUL Integrated Annual Report FY 2022-23 - Page No. 130
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-131
403-8	Workers covered by an occupational health and safety management system	HUL Integrated Annual Report FY 2022-23 - Page No. 130-131
403-9	Work-related injuries	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-132
403-10	Work-related ill health	HUL Integrated Annual Report FY 2022-23 - Page No. 64-65, 130-132
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	HUL Integrated Annual Report FY 2022-23 - Page No. 66, 121, 129, 136
404-2	Programs for upgrading employee skills and transition assistance programs	HUL Integrated Annual Report FY 2022-23 - Page No. 121, 129, 132, 136
404-3	Percentage of employees receiving regular performance and career development reviews	HUL Integrated Annual Report FY 2022-23 - Page No. 130

Disclosure	Title	Reference
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	HUL Integrated Annual Report FY 2022-23 - Page No. 48, 112
405-2	Ratio of basic salary and remuneration of women to men	HUL Integrated Annual Report FY 2022-23 - Page No. 137
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	HUL Integrated Annual Report FY 2022-23 - Page No. 137-138
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	HUL Integrated Annual Report FY 2022-23 - Page No. 139
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	HUL Integrated Annual Report FY 2022-23 - Page No. 139
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	HUL Integrated Annual Report FY 2022-23 - Page No. 136
GRI 413: Local Communities 2016		

Disclosure	Title	Reference
413-1	Operations with local community engagement, impact assessments, and development programs	HUL Integrated Annual Report FY 2022-23 - Page No. 114, 143, 149, 150
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	HUL Integrated Annual Report FY 2022-23 - Page 122, 132-133, 139
414-2	Negative social impacts in the supply chain and actions taken	HUL Integrated Annual Report FY 2022-23 - Page 122, 132-133, 139
GRI 415: Public Policy 2016		
415-1	Political contributions	COBP Political Activities & Donations
GRI 416: Customer Health and Safety 2016		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	HUL Integrated Annual Report FY 2022-23 - Page No. 153
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	HUL Integrated Annual Report FY 2022-23 - Page No. 152-155
417-2	Incidents of non-compliance concerning product and service information and labeling	HUL Integrated Annual Report FY 2022-23 - Page No. 152-155
417-3	Incidents of non-compliance concerning marketing communications	HUL Integrated Annual Report FY 2022-23 - Page No. 152-155

Disclosure	Title	Reference
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	HUL Integrated Annual Report FY 2022-23 - Page No. 152-155