

HINDUSTAN UNILEVER LIMITED

GRI CONTENT INDEX

FY 2023-24

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 2023-24 - Page No. 1, 7, 146-149, 449
2-2	Entities included in the organization's sustainability reporting	HUL Integrated Annual Report FY 2023-24 - Page No. 147, 151
2-3	Reporting period, frequency and contact point	HUL Integrated Annual Report FY 2023-24 - Page No. 2, 147
2-5	External assurance	HUL Integrated Annual Report FY 2023-24 - Page No. 2, 142-145
2-6	Activities, value chain and other business relationships	HUL Integrated Annual Report FY 2023-24 - Page No. 8-9, 64-67, 78-83, 147-148
2-7	Employees	HUL Integrated Annual Report FY 2023-24 - Page No. 84-89, 149

Disclosure	Title	Reference
2-8	Workers who are not employees	HUL Integrated Annual Report FY 2023-24 - Page No. 149
2-9	Governance structure and composition	HUL Integrated Annual Report FY 2023-24 - Page No. 46-61, 220-235
2-10	Nomination and selection of the highest governance body	HUL Integrated Annual Report FY 2023-24 - Page No. 52, 214, 223-227
2-11	Chair of the highest governance body	HUL Integrated Annual Report FY 2023-24 - Page No. 49, 213-214
2-12	Role of the highest governance body in overseeing the management of impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 49, 160, 180-183, 213-214, 230-231
2-13	Delegation of responsibility for managing impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 160, 182-183, 186
2-14	Role of the highest governance body in sustainability reporting	HUL Integrated Annual Report FY 2023-24 - Page No. 56, 160
2-15	Conflicts of interest	HUL Integrated Annual Report FY 2023-24 - Page No. 164-165, 237-238
2-17	Collective knowledge of the highest governance body	HUL Integrated Annual Report FY 2023-24 - Page No. 163, 217, 225-226
2-18	Evaluation of the performance of the highest governance body	HUL Integrated Annual Report FY 2023-24 - Page No. 218-219
2-19	Remuneration policies	HUL Integrated Annual Report FY 2023-24 - Page No. 123, 186, 223-227
2-20	Process to determine remuneration	HUL Integrated Annual Report FY 2023-24 - Page No. 123, 186, 223-227

Disclosure	Title	Reference
2-21	Annual total compensation ratio	HUL Integrated Annual Report FY 2023-24 - Page No. 123
2-22	Statement on sustainable development strategy	HUL Integrated Annual Report FY 2023-24 - Page No. 22-25, 139
2-23	Policy commitments	HUL Integrated Annual Report FY 2023-24 - Page No. 55, 158
2-24	Embedding policy commitments	HUL Integrated Annual Report FY 2023-24 - Page No. 55, 138-211
2-25	Processes to remediate negative impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 55, 152, 175, 177, 182-183, 186-187, 203, 208, 237
2-26	Mechanisms for seeking advice and raising concerns	HUL Integrated Annual Report FY 2023-24 - Page No. 152, 186-188
2-27	Compliance with laws and regulations	HUL Integrated Annual Report FY 2023-24 - Page No. 163, 196
2-28	Membership associations	HUL Integrated Annual Report FY 2023-24 - Page No. 201
2-29	Approach to stakeholder engagement	HUL Integrated Annual Report FY 2023-24 - Page No. 8-9, 64-67, 180-183, 207
2-30	Collective bargaining agreements	HUL Integrated Annual Report FY 2023-24 - Page No. 175
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	HUL Integrated Annual Report FY 2023-24 - Page No. 13, 152-155, 181-183

Disclosure	Title	Reference
		HUL ESG Risk Materiality Assessment
3-2	List of material topics	HUL Integrated Annual Report FY 2023-24 – Page No. 13, 152-155 HUL ESG Risk Materiality Assessment
3-3	Management of material topics	HUL Integrated Annual Report FY 2023-24 - Page 12-15, 152-155, 181-183 HUL ESG Risk Materiality Assessment
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	HUL Integrated Annual Report FY 2023-24 - Page No. 94-97, 113-114, 274
201-2	Financial implications and other risks and opportunities due to climate change	HUL Integrated Annual Report FY 2023-24 - Page No. 110, 153
201-3	Defined benefit plan obligations and other retirement plans	HUL Integrated Annual Report FY 2023-24 - Page No. 310-311, 323-330, 393-394, 406-413
201-4	Financial assistance received from government	HUL Integrated Annual Report FY 2023-24 - Page No. 308, 391
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 2023-24 - Page No. 185
GRI 203: Indirect Economic Impacts 2016		

Disclosure	Title	Reference
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GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	HUL Integrated Annual Report FY 2023-24 - Page No. 78-83, 203
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	HUL Integrated Annual Report FY 2023-24 - Page No. 164
205-2	Communication and training about anti-corruption policies and procedures	HUL Integrated Annual Report FY 2023-24 - Page No. 163-164
205-3	Confirmed incidents of corruption and actions taken	HUL Integrated Annual Report FY 2023-24 - Page No. 164
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	HUL Integrated Annual Report FY 2023-24 - Page No. 201
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	HUL Integrated Annual Report FY 2023-24 - Page No. 171
301-2	Recycled input materials used	HUL Integrated Annual Report FY 2023-24 - Page No. 171

Disclosure	Title	Reference
301-3	Reclaimed products and their packaging materials	HUL Integrated Annual Report FY 2023-24 - Page No. 171
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	HUL Integrated Annual Report FY 2023-24 - Page No. 191
302-3	Energy intensity	HUL Integrated Annual Report FY 2023-24 - Page No. 191
302-4	Reduction of energy consumption	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 90-91
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	HUL Integrated Annual Report FY 2023-24 - Page No. 92, 125-126, 132-133, 154, 183, 192-193
303-2	Management of water discharge-related impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 192
303-3	Water withdrawal	HUL Integrated Annual Report FY 2023-24 - Page No. 192
303-4	Water discharge	HUL Integrated Annual Report FY 2023-24 - Page No. 193
303-5	Water consumption	HUL Integrated Annual Report FY 2023-24 - Page No. 192-193
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 2023-24 - Page No. 90-93, 196, 198
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	HUL Integrated Annual Report FY 2023-24 - Page No. 194
305-2	Energy indirect (Scope 2) GHG emissions	HUL Integrated Annual Report FY 2023-24 - Page No. 194
305-4	GHG emissions intensity	HUL Integrated Annual Report FY 2023-24 - Page No. 194
305-5	Reduction of GHG emissions	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 90-91, 198
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	HUL Integrated Annual Report FY 2023-24 - Page No. 194
GRI 306: Effluents and Waste 2016		
306-1	Waste generation and significant waste-related impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 92-93
306-2	Management of significant waste-related impacts	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 92-93
306-3	Waste generated	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 92-93, 195

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306-4	Waste diverted from disposal	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 92-93, 195
306-5	Waste directed to disposal	HUL Integrated Annual Report FY 2023-24 - Page No. 28, 92-93, 195
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	HUL Integrated Annual Report FY 2023-24 - Page No. 78-83, 199
308-2	Negative environmental impacts in the supply chain and actions taken	HUL Integrated Annual Report FY 2023-24 - Page No. 199
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	HUL Integrated Annual Report FY 2023-24 - Page No. 150
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	HUL Integrated Annual Report FY 2023-24 - Page No. 173
401-3	Parental leave	HUL Integrated Annual Report FY 2023-24 - Page No. 173, 175
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403-1	Occupational health and safety management system	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
403-2	Hazard identification, risk assessment, and incident investigation	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177

Disclosure	Title	Reference
403-3	Occupational health services	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
403-4	Worker participation, consultation, and communication on occupational health and safety	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
403-5	Worker training on occupational health and safety	HUL Integrated Annual Report FY 2023-24 - Page No. 176
403-6	Promotion of worker health	HUL Integrated Annual Report FY 2023-24 - Page No. 179
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
403-8	Workers covered by an occupational health and safety management system	HUL Integrated Annual Report FY 2023-24 - Page No. 176-177
403-9	Work-related injuries	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
403-10	Work-related ill health	HUL Integrated Annual Report FY 2023-24 - Page No. 85-86, 176-177
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	HUL Integrated Annual Report FY 2023-24 - Page No. 5, 86-87, 163, 176, 185
404-2	Programs for upgrading employee skills and transition assistance programs	HUL Integrated Annual Report FY 2023-24 - Page No. 163, 176, 179, 185
404-3	Percentage of employees receiving regular performance and career development reviews	HUL Integrated Annual Report FY 2023-24 - Page No. 176

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GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	HUL Integrated Annual Report FY 2023-24 - Page No. 49, 149-150
405-2	Ratio of basic salary and remuneration of women to men	HUL Integrated Annual Report FY 2023-24 - Page No. 186
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	HUL Integrated Annual Report FY 2023-24 - Page No. 186-187
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	HUL Integrated Annual Report FY 2023-24 - Page No. 189
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 2023-24 - Page No. 189
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	HUL Integrated Annual Report FY 2023-24 - Page No. 185
GRI 413: Local Communities 2016		

Disclosure	Title	Reference
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GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	HUL Integrated Annual Report FY 2023-24 - Page 165, 179, 189, 199
414-2	Negative social impacts in the supply chain and actions taken	HUL Integrated Annual Report FY 2023-24 - Page 165, 179, 189, 199
GRI 415: Public Policy 2016		
415-1	Political contributions	COBP Political Activities & Donations
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416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	HUL Integrated Annual Report FY 2023-24 - Page No. 208
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	HUL Integrated Annual Report FY 2023-24 - Page No. 206-211
417-2	Incidents of non-compliance concerning product and service information and labeling	HUL Integrated Annual Report FY 2023-24 - Page No. 206-211
417-3	Incidents of non-compliance concerning marketing communications	HUL Integrated Annual Report FY 2023-24 - Page No. 206-211

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418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	HUL Integrated Annual Report FY 2023-24 - Page No. 206-211