

HINDUSTAN UNILEVER LIMITED

GRI CONTENT INDEX

FY 2024-25

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 2024-25 - Page No. 2, 156-159, 464
2-2	Entities included in the organization's sustainability reporting	HUL Integrated Annual Report FY 2024-25 - Page No. 157, 161
2-3	Reporting period, frequency and contact point	HUL Integrated Annual Report FY 2024-25 - Page No. 2, 157
2-5	External assurance	HUL Integrated Annual Report FY 2024-25 - Page No. 2, 150-155
2-6	Activities, value chain and other business relationships	HUL Integrated Annual Report FY 2024-25 - Page No. 12-13, 72-75, 84-89, 157-158
2-7	Employees	HUL Integrated Annual Report FY 2024-25 - Page No. 90-95, 159
2-8	Workers who are not employees	HUL Integrated Annual Report FY 2024-25 - Page No. 159
2-9	Governance structure and composition	HUL Integrated Annual Report FY 2024-25 - Page No. 60-69, 224-245
2-10	Nomination and selection of the highest governance body	HUL Integrated Annual Report FY 2024-25 - Page No. 226-227, 236-240
2-11	Chair of the highest governance body	HUL Integrated Annual Report FY 2024-25 - Page No. 60-61, 225-227
2-12	Role of the highest governance body in overseeing the management of impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 60-61, 170, 190-193, 225-227, 243
2-13	Delegation of responsibility for managing impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 170, 192-193, 196
2-14	Role of the highest governance body in sustainability reporting	HUL Integrated Annual Report FY 2024-25 - Page No. 67, 170
2-15	Conflicts of interest	HUL Integrated Annual Report FY 2024-25 - Page No. 174-175, 248
2-17	Collective knowledge of the highest governance body	HUL Integrated Annual Report FY 2024-25 - Page No. 173, 230-231, 238-239
2-18	Evaluation of the performance of the highest governance body	HUL Integrated Annual Report FY 2024-25 - Page No. 231-232
2-19	Remuneration policies	HUL Integrated Annual Report FY 2024-25 - Page No. 131, 196, 236-240

Disclosure	Title	Reference
2-20	Process to determine remuneration	HUL Integrated Annual Report FY 2024-25 - Page No. 131, 196, 236-240
2-21	Annual total compensation ratio	HUL Integrated Annual Report FY 2024-25 - Page No. 131
2-22	Statement on sustainable development strategy	HUL Integrated Annual Report FY 2024-25 - Page No. 22-25, 147
2-23	Policy commitments	HUL Integrated Annual Report FY 2024-25 - Page No. 247-249, 168
2-24	Embedding policy commitments	HUL Integrated Annual Report FY 2024-25 - Page No. 247-249, 146-223
2-25	Processes to remediate negative impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 162, 185, 187, 192-193, 196-197, 215-216, 220, 247-249
2-26	Mechanisms for seeking advice and raising concerns	HUL Integrated Annual Report FY 2024-25 - Page No. 162, 196-198
2-27	Compliance with laws and regulations	HUL Integrated Annual Report FY 2024-25 - Page No. 173, 207
2-28	Membership associations	HUL Integrated Annual Report FY 2024-25 - Page No. 213
2-29	Approach to stakeholder engagement	HUL Integrated Annual Report FY 2024-25 - Page No. 12-13, 72-75, 190-193, 219
2-30	Collective bargaining agreements	HUL Integrated Annual Report FY 2024-25 - Page No. 186
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2024-25 – Page No. 17, 162-165, 191- 193
3-2	List of material topics	HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2024-25 – Page No. 17, 162-165
3-3	Management of material topics	HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2024-25 - Page 16-19, 162-165, 191- 193
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201-1	Direct economic value generated and distributed	HUL Integrated Annual Report FY 2024-25 - Page No. 100-103, 119-121, 286
201-2	Financial implications and other risks and opportunities due to climate change	HUL Integrated Annual Report FY 2024-25 - Page No. 115, 163
201-3	Defined benefit plan obligations and other retirement plans	HUL Integrated Annual Report FY 2024-25 - Page No. 322-323, 337-344, 409-410, 422-430
201-4	Financial assistance received from government	HUL Integrated Annual Report FY 2024-25 - Page No. 320, 407
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 2024-25 - Page No. 195
GRI 203: Indirect Economic Impacts 2016		

Disclosure	Title	Reference
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204-1	Proportion of spending on local suppliers	HUL Integrated Annual Report FY 2024-25 - Page No. 84-89, 216
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	HUL Integrated Annual Report FY 2024-25 - Page No. 174
205-2	Communication and training about anti-corruption policies and procedures	HUL Integrated Annual Report FY 2024-25 - Page No. 173-174
205-3	Confirmed incidents of corruption and actions taken	HUL Integrated Annual Report FY 2024-25 - Page No. 174
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	HUL Integrated Annual Report FY 2024-25 - Page No. 213
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301-2	Recycled input materials used	HUL Integrated Annual Report FY 2024-25 - Page No. 180
301-3	Reclaimed products and their packaging materials	HUL Integrated Annual Report FY 2024-25 - Page No. 181
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302-1	Energy consumption within the organization	HUL Integrated Annual Report FY 2024-25 - Page No. 201
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302-5	Reductions in energy requirements of products and services	HUL Integrated Annual Report FY 2024-25 - Page No. 201
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303-1	Interactions with water as a shared resource	HUL Integrated Annual Report FY 2024-25 - Page No. 137-138, 164, 193, 202-203, 215-216
303-2	Management of water discharge-related impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 202
303-3	Water withdrawal	HUL Integrated Annual Report FY 2024-25 - Page No. 202
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303-5	Water consumption	HUL Integrated Annual Report FY 2024-25 - Page No. 202-203
GRI 304: Biodiversity 2016		
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 2024-25 - Page No. 96-99, 208, 209-210
GRI 305: Emissions 2016		

Disclosure	Title	Reference
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305-2	Energy indirect (Scope 2) GHG emissions	HUL Integrated Annual Report FY 2024-25 - Page No. 204
305-3	Other indirect (Scope 3) GHG emissions	HUL Integrated Annual Report FY 2024-25 - Page No. 207
305-4	GHG emissions intensity	HUL Integrated Annual Report FY 2024-25 - Page No. 204
305-5	Reduction of GHG emissions	HUL Integrated Annual Report FY 2024-25 - Page No. 28, 96-97, 209-210
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	HUL Integrated Annual Report FY 2024-25 - Page No. 204
GRI 306: Effluents and Waste 2016		
306-1	Waste generation and significant waste-related impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 28, 98-99
306-2	Management of significant waste-related impacts	HUL Integrated Annual Report FY 2024-25 - Page No. 28, 98-99
306-3	Waste generated	HUL Integrated Annual Report FY 2024-25 - Page No. 28, 98-99, 206
306-4	Waste diverted from disposal	HUL Integrated Annual Report FY 2024-25 - Page No. 28, 98-99, 206
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308-2	Negative environmental impacts in the supply chain and actions taken	HUL Integrated Annual Report FY 2024-25 - Page No. 211
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403-1	Occupational health and safety management system	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
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403-3	Occupational health services	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
403-4	Worker participation, consultation, and communication on occupational health and safety	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
403-5	Worker training on occupational health and safety	HUL Integrated Annual Report FY 2024-25 - Page No. 186

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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
403-8	Workers covered by an occupational health and safety management system	HUL Integrated Annual Report FY 2024-25 - Page No. 186-187
403-9	Work-related injuries	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
403-10	Work-related ill health	HUL Integrated Annual Report FY 2024-25 - Page No. 90-92, 186-187
GRI 404: Training and Education 2016		
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404-2	Programs for upgrading employee skills and transition assistance programs	HUL Integrated Annual Report FY 2024-25 - Page No. 173, 186, 189, 195
404-3	Percentage of employees receiving regular performance and career development reviews	HUL Integrated Annual Report FY 2024-25 - Page No. 186
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406-1	Incidents of discrimination and corrective actions taken	HUL Integrated Annual Report FY 2024-25 - Page No. 196-197
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408-1	Operations and suppliers at significant risk for incidents of child labor	HUL Integrated Annual Report FY 2024-25 - Page No. 198-199
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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	HUL Integrated Annual Report FY 2024-25 - Page No. 198-199
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410-1	Security personnel trained in human rights policies or procedures	HUL Integrated Annual Report FY 2024-25 - Page No. 195
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GRI 415: Public Policy 2016		
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417-2	Incidents of non-compliance concerning product and service information and labeling	HUL Integrated Annual Report FY 2024-25 - Page No. 218-223
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