

# HINDUSTAN UNILEVER LIMITED

## GRI CONTENT INDEX

### FY 2025-26

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
<b>GRI 2: General Disclosures 2021</b>		
2-1	Organizational details	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 2, 139-142, 481</a>
2-2	Entities included in the organization's sustainability reporting	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 139, 143</a>
2-3	Reporting period, frequency and contact point	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 2, 139</a>
2-5	External assurance	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 2, 132-137</a>
2-6	Activities, value chain and other business relationships	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 10-11, 54-57, 66-69, 139-140</a>
2-7	Employees	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 141-142</a>
2-8	Workers who are not employees	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 141-142</a>
2-9	Governance structure and composition	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 40-47, 206-231</a>
2-10	Nomination and selection of the highest governance body	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 209-210, 221-226</a>
2-11	Chair of the highest governance body	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 40-41, 209-211</a>
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 40-41, 152, 172-175, 209-211, 230</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 152, 174-175, 178-179</a>
2-14	Role of the highest governance body in sustainability reporting	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 152</a>
2-15	Conflicts of interest	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 156-157, 233-234</a>
2-17	Collective knowledge of the highest governance body	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 155, 214-216, 223-224</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 216-217</a>
2-19	Remuneration policies	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 105, 178, 221-226</a>

Disclosure	Title	Reference
2-20	Process to determine remuneration	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 105, 178, 221-226</a>
2-21	Annual total compensation ratio	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 105</a>
2-22	Statement on sustainable development strategy	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 14-17, 129</a>
2-23	Policy commitments	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 232-235, 150</a>
2-24	Embedding policy commitments	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 232-235, 128-205</a>
2-25	Processes to remediate negative impacts	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 144, 167, 169, 174-175, 178-179, 197-198, 202, 232-235</a>
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 144, 178-179</a>
2-27	Compliance with laws and regulations	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 155, 189</a>
2-28	Membership associations	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 195</a>
2-29	Approach to stakeholder engagement	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 10-11, 54-57, 172-175, 201</a>
2-30	Collective bargaining agreements	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 168-169</a>
<b>GRI 3: Material Topics 2021</b>		
3-1	Process to determine material topics	<a href="#">HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2025-26 – Page No. 51, 144-147, 173-175</a>
3-2	List of material topics	<a href="#">HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2025-26 – Page No. 51, 144-147</a>
3-3	Management of material topics	<a href="#">HUL ESG Risk Materiality Assessment HUL Integrated Annual Report FY 2025-26 - Page 51-53, 144-147, 173-175</a>
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 78-81, 92-94, 274</a>
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 145</a>
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 313-316, 329-337, 412-414, 429-438</a>
201-4	Financial assistance received from government	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 311-312, 410</a>
<b>GRI 202: Market Presence 2016</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 177</a>
<b>GRI 203: Indirect Economic Impacts 2016</b>		

Disclosure	Title	Reference
203-1	Infrastructure investments and services supported	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 114-127</a>
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 66-69, 198</a>
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 156</a>
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 155-156</a>
205-3	Confirmed incidents of corruption and actions taken	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 156</a>
<b>GRI 206: Anti-competitive Behavior 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 195</a>
<b>GRI 301: Materials 2016</b>		
301-1	Materials used by weight or volume	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 163</a>
301-2	Recycled input materials used	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 162</a>
301-3	Reclaimed products and their packaging materials	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 163</a>
<b>GRI 302: Energy 2016</b>		
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302-3	Energy intensity	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 183</a>
302-4	Reduction of energy consumption	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 48</a>
302-5	Reductions in energy requirements of products and services	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 183</a>
<b>GRI 302: Energy 2016</b>		
303-1	Interactions with water as a shared resource	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 116-117, 146, 175, 184-185, 197-198</a>
303-2	Management of water discharge-related impacts	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 184</a>
303-3	Water withdrawal	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 184</a>
303-4	Water discharge	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 185</a>
303-5	Water consumption	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 184-185</a>
<b>GRI 304: Biodiversity 2016</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 74-77, 190, 191-192</a>
<b>GRI 305: Emissions 2016</b>		

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305-1	Direct (Scope 1) GHG emissions	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 186</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 186</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 191</a>
305-4	GHG emissions intensity	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 186</a>
305-5	Reduction of GHG emissions	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 48, 191-192</a>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 186</a>
<b>GRI 306: Effluents and Waste 2016</b>		
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306-2	Management of significant waste-related impacts	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 48, 76-77</a>
306-3	Waste generated	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 48, 76-77, 188</a>
306-4	Waste diverted from disposal	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 48, 76-77, 188</a>
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<b>GRI 308: Supplier Environmental Assessment 2016</b>		
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<b>GRI 401: Employment 2016</b>		
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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 165</a>
401-3	Parental leave	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 165-167</a>
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-3	Occupational health services	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-5	Worker training on occupational health and safety	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 168</a>

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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-8	Workers covered by an occupational health and safety management system	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 168-169</a>
403-9	Work-related injuries	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
403-10	Work-related ill health	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 70-73, 168-169</a>
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404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 155, 168, 181, 177</a>
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 168-169</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
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405-2	Ratio of basic salary and remuneration of women to men	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 178</a>
<b>GRI 406: Non-discrimination 2016</b>		
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<b>GRI 408: Child Labor 2016</b>		
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<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 144-147, 173-175, 189, 197-198</a>
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page 157, 171, 181, 193</a>
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page 157, 171, 181, 193</a>
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions COBP Political Activities & Donations	<a href="#">COBP Political Activites &amp; Donations</a>

Disclosure	Title	Reference
<b>GRI 416: Customer Health and Safety 2016</b>		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 202</a>
<b>GRI 417: Marketing and Labeling 2016</b>		
417-1	Requirements for product and service information and labelling	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 200-205</a>
417-2	Incidents of non-compliance concerning product and service information and labeling	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 200-205</a>
417-3	Incidents of non-compliance concerning marketing communications	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 200-205</a>
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">HUL Integrated Annual Report FY 2025-26 - Page No. 200-205</a>