

National Grid Responsible Business Report - 2020/21

Global Reporting Initiative Standards

Content Index

An organisation preparing a report in accordance with the GRI Standards, whether Core or Comprehensive, is required to include a GRI content index, which lists all GRI Standards used and disclosures reported.

This document acts as National Grid's GRI content index and provides a 'map' by which the reader can trace which standards have been used, and the location of the relevant disclosures, either in the Responsible Business Report 2020/21 (RBR), the Annual Report and Accounts 2020/21 (ARA) or other relevant documents.

The content index itself also provides information on the boundaries established for each standard and / or metric, and provides additional information where relevant.

As not all of National Grid's material issues correspond directly to a GRI standard, the Company has developed its own KPIs for reporting, as appropriate.

National Grid's RBR has been shaped by the GRI standards, as well as the Company's Responsible Business Charter, and the requirements of stakeholders, manifested through other reporting standards such as those prepared by the Sustainability Accounting Standards Board (SASB).

National Grid believes its RBR has been prepared in accordance with the GRI Standards: Core option.

GRI 102: General disclosures

GRI Ref. / NG KPI ¹	Disclosure title	M / v ²	Cross-reference or answer ³	Boundary ⁴	Additional information
Organisational profile					
102-1	Name of the organisation	M	National Grid plc (National Grid)	Not applicable	
102-2	Activities, brands, products, and services	M	ARA 2020/21 – Business Model, p.2-4	Relevant to Group as a whole, customers and others	
102-3	Location of headquarters	M	ARA 2020/21 – Rear cover, p.260	Not applicable	National Grid plc, 1-3 Strand, London. WC2N 5EH. UK.
102-4	Location of operations	M	ARA 2020/21 – Business Model, p.2-4, and page 227	Relevant to Group as a whole, governments of relevant countries, customers and local communities	
102-5	Ownership and legal form	M	See "Additional Information"	Relevant to Group as a whole and investors	National Grid is a publicly traded company which is listed and traded on the London (LSE) and New York Stock Exchange (NYSE) under the ticker symbols "NG" and "NGG" respectively. It is also constituent of the FTSE 100 Index.
102-6	Markets served	M	ARA 2020/21 – Business Model, p.2-4	Relevant to Group as a whole, governments of relevant countries, customers and local communities	
102-7	Scale of the organisation	M	ARA 2020/21 – Business Model p.2-4 / Summary consolidated financial information p.262, RBR 2020/21 p.43	Not applicable	
102-8	Information on employees and other workers	M	RBR 2020/21 – People section p.43	Relevant to employees of the Group, and workers at contractors and suppliers	
102-9	Supply chain	M	RBR 2020/21 – Economy section p.39	Relevant to employees of the Group, and workers at contractors and suppliers	
102-10	Significant changes to the organisation and its supply chain	M	ARA 2020/21 – Our business environment p.15-17 / Principal operations – UK p.40 / Principal operations – US p.42 / National Grid ventures and other activities p.44	Relevant to Group as a whole and stakeholders impacted by those changes – largely employees	ARA 2020/21 – p.2 also describes changes to the operating model, and the announcement of agreement to buy Western Power Distribution(WPD) from PPL Corporation. At the same time, and conditional on the WPD Acquisition, agreement to sell our Rhode Island electricity and gas distribution business to PPL and announcement of initiating a sale process for our UK Gas Transmission business later in 2021.

GRI 102: General disclosures continued

GRI Ref. / NG KPI¹	Disclosure title	M / V²	Cross-reference or answer³	Boundary⁴	Additional information
Organisational profile continued					
102-11	Precautionary Principle or approach	M	ARA 2020/21 – p.23 Innovation – the section describes the focus on public and employee safety running through our innovation and development strategy and projects. RBR Economy section p.40 describes supplier engagement and risk assessment approach	Relevant to services, research and development and supply chain assessment	
102-12	External initiatives	M	Initiatives are referenced throughout the RBR and summarised in "Additional Information" (right)	Relevant to the Group and to stakeholders involved in the specific initiatives	We are signatory to the Principles of the UN Global Compact, and supportive of the UN Sustainable Development Goals, committed to Paris-aligned emissions targets to achieve Net Zero by 2050, as well as to setting Scope 1, 2 and 3 targets that have been verified by the Science Based Targets Initiative (SBTi), committed to respecting and protecting human rights which includes alignment to the International Labour Organization (ILO) minimum standards, the Ethical Trading Initiative (ETI) Base Code, the UK Modern Slavery Act 2015, the US Trafficking and Violence Protection Act 2000 and, for our UK operations, contractors and suppliers, the requirements of the Living Wage Foundation. Multiple other initiatives referenced throughout the RBR.

GRI 102: General disclosures continued

GRI Ref. / NG KPI ¹	Disclosure title	M / V ²	Cross-reference or answer ³	Boundary ⁴	Additional information
102-13	Membership of associations	M	See Additional Information	Relevant to the Group and to other members of the relevant associations, and other stakeholders	We are members of multiple trade associations and other bodies. Some examples from the UK and US include: UK – EnergyUK, ENA, CBI and RenewableUK, US – American Gas Association, Business Council for Sustainable Energy, CEO Climate Dialogue, Edison Electric Institute and CERES.
Strategy					
102-14	Statement from senior decision-maker	M	RBR 2020/21 Chairman's statement (p.6), CEO Statement (p.7) / ARA 2020/21 – Chairman's statement (p.10), Chief Executive's review (p.12) / Responsible Business Charter 2020 – section: Responsibility at National Grid p.2	Not applicable	
102-15	Key impacts, risks, and opportunities	V	ARA 2020/21 – Our Business Environment (p.15-17), Innovation (p.23), Internal control and risk management (p.24-27) / Task Force on Climate-related Financial Disclosures (p.61-66)	Relevant to the Group and all relevant stakeholders	
Ethics and integrity					
102-16	Values, principles, standards, and norms of behaviour	M	ARA 2020/21 – Business model p.5 (inc. Our Culture) / Delivering against our Strategy (p.18) / 2020/21 RBR, section Governance, describes approach to ethical conduct and values (p.52 - 53)	Relevant to the Group and all relevant stakeholders, particularly employees	
102-17	Mechanisms for advice and concerns about ethics	V	ARA 2020/21 – Our commitment to being a responsible business p.60 / 2020/21 RBR: Governance section (page 53) – referencing the 'Speak-up' helpline and the Code of Ethics (and training)	Relevant to the Group and all relevant stakeholders, particularly employees	
Governance					
102-18	Governance structure	M	ARA 2020/21 – Corporate Governance overview p.74 (detailed description of approach to corporate governance from p.67 to p.91)	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-19	Delegating authority	V	ARA 2020/21 – Corporate Governance overview p.74 describes committee structure covering social, economic and environmental issues (e.g. SEH Committee). RBR 2020/21 Governance and oversight section p.13	Relevant to the Group, and particularly to investors, and specialist investment analysts	

GRI 102: General disclosures continued

GRI Ref. / NG KPI¹	Disclosure title	M / V²	Cross-reference or answer³	Boundary⁴	Additional information
102-20	Executive-level responsibility for economic, environmental, and social topics	V	ARA 2020/21 – Corporate Governance overview p.74 describes committee structure covering social, economic and environmental issues (e.g. SEH Committee). RBR 2020/21 Governance and oversight section (p.13)	Relevant to the Group, and particularly to investors, and specialist investment analysts	
Governance continued					
102-21	Consulting stakeholders on economic, environmental, and social topics	V	ARA 2020/21 – Our Stakeholders section (p.46-51), Corporate Governance overview p.74, and Board engagement with stakeholders p.79-80 and p.82	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-22	Composition of the highest governance body and its committees	V	ARA 2020/21 – Our Board p.74-75	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-23	Chair of the highest governance body	V	ARA 2020/21 – Our Board p.74-75	Relevant to the Group, and particularly to investors, and specialist investment analysts	The Chairman is not an executive officer in the organisation.
102-24	Nominating and selecting the highest governance body	V	ARA 2020/21 – Letter from the Chairman p.69 and Nominations Committee p.90.	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-25	Conflicts of interest	V	ARA 2020/21 – Other disclosures p.245 / Statement of application of and compliance with the UK Corporate Governance Code 2018 (p.70)	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-26	Role of highest governance body in setting purpose, values, and strategy	V	ARA 2020/21 – Corporate governance overview p.74	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-27	Collective knowledge of highest governance body	V	ARA 2020/21 – Corporate governance overview p.74-75	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-28	Evaluating the highest governance body's performance	V	ARA 2020/21 – Corporate governance overview p.81	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-29	Identifying and managing economic, environmental, and social impacts	V	ARA 2020/21 – Major Board decisions (p.68), Corporate governance overview – examples considered by the Board p.76 - 77, Our Stakeholders p.46 - 51	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-30	Effectiveness of risk management processes	V	ARA 2020/21 – activities of the Audit committee p.83 - 87	Relevant to the Group, and particularly to investors, and specialist investment analysts	

GRI 102: General disclosures continued

GRI Ref. / NG KPI ¹	Disclosure title	M / V ²	Cross-reference or answer ³	Boundary ⁴	Additional information
102-31	Review of economic, environmental, and social topics	V	ARA 2020/21 – Viability statement p.28 - 29, Safety, Environment and Health Committee p.89 and Task Force on Climate-related Financial Disclosures (TCFD) p.61 to 66	Relevant to the Group, and particularly to investors, and specialist investment analysts	Our Board meets formally 8 times per year but last year, met 12 times. Our Safety, Environment and Health Committee meets four times per year and important issues are referred up to the Board where necessary.
102-32	Highest governance body's role in sustainability reporting	V	ARA 2020/21 Examples of Board focus in the year, Sustainability p.77	Relevant to the Group, and particularly to investors, and specialist investment analysts	
Governance continued					
102-33	Communicating critical concerns	V	ARA 2020/21 – Role of the Audit Committee p.83, and Colleague engagement p.79 - 80. RBR 2020/21 Governance section, "speak-up" helpline p.53	Relevant to the Group, and particularly to investors, and specialist investment analysts	Our Audit Committee handles our whistle blowing policy and procedure and is responsible for communicating issues of high importance to the Board where necessary. Our Board also attends regular meetings to hear from and communicate with colleagues directly regarding concerns, feedback and actions taken.
102-34	Nature and total number of critical concerns	V	RBR 2020/21, Governance section, issues reported through the "speak-up" helpline p.53	Relevant to the Group, and particularly to investors, and specialist investment analysts	This disclosure does not necessarily cover ALL critical concerns reported to the Board – just those relating to breaches of the Code of Ethics.
102-35	Remuneration policies	V	ARA 2020/21 – Directors' Remuneration Report p.92 onwards	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-36	Process for determining remuneration	V	ARA 2020/21 – Statement of application of and compliance with the UK Corporate Governance Code 2018 p.70, and Remuneration report p.92	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-37	Stakeholders' involvement in remuneration	V	ARA 2020/21 – Directors' Remuneration Report p.92 onwards	Relevant to the Group, and particularly to investors, and specialist investment analysts	
102-38	Annual total compensation ratio	V	RBR 2020/21 – People section p.47	All employees of the company	
Stakeholder engagement					
102-40	List of stakeholder groups	M	ARA 2020/21 – Our Stakeholders section (p.46 - 51), Corporate Governance overview p.74, and Board engagement with stakeholders p.79-80 and p.82	Relevant to the Group as a whole, and all affected stakeholders	
102-41	Collective bargaining agreements	M	RBR 2020/21: People Pillar p.44	Relevant to the Group, its employees and unions	

GRI 102: General disclosures continued

GRI Ref. / NG KPI ¹	Disclosure title	M / Y ²	Cross-reference or answer ³	Boundary ⁴	Additional information
102-42	Identifying and selecting stakeholders	M	ARA 2020/21 – Corporate Governance overview p.76 - 77 / Section 172 disclosure on pages 46 - 51, RBR 2020/21 Stakeholders section p.9 - 10	Relevant to the Group as a whole, and all affected stakeholders	
102-43	Approach to stakeholder engagement	M	ARA 2020/21 – Corporate Governance overview p.76 - 77 / Section 172 disclosure on pages 46 - 51, RBR 2020/21 Stakeholders section p.9 - 10	Relevant to the Group as a whole, and all affected stakeholders	

Stakeholder engagement continued

102-44	Key topics and concerns raised	M	ARA 2020/21 – Corporate Governance overview p.76 - 77 / Section 172 disclosure on pages 46 - 51, RBR 2020/21 Stakeholders section p.9 - 10	Relevant to the Group as a whole, and all affected stakeholders	
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Reporting practice

102-45	Entities included in the consolidated financial statements	M	ARA 2020/21 – Note 34 to the consolidated financial statements, (Subsidiary undertakings, joint ventures and associates) p.204 - 208	Relevant to the Group and parties interested in our responsible business performance	
102-46	Defining report content and topic Boundaries	M	RBR 2020/21: Materiality section p.11, and this GRI Index	Relevant to the Group and parties interested in our responsible business performance	
102-47	List of material topics	M	RBR 2020/21: Materiality section p.11, and this GRI Index	Relevant to the Group and parties interested in our responsible business performance	
102-48	Restatements of information	M	n/a	Relevant to the Group and parties interested in our responsible business performance	This is National Grid's first Responsible Business Report. Our responsible business accounting policy aims to include new acquisitions within the RBR as soon as practically possible, and ideally, no later than the reporting period after the first full financial year of ownership. National Grid Renewables (formerly Geronimo Energy) is excluded from the 2020/21 RBR and will be included for the first time in the 2021/22 document.
102-49	Changes in reporting	M	n/a	Relevant to the Group and parties interested in our responsible business performance	This is National Grid's first Responsible Business Report – see 102-48 above.
102-50	Reporting period	M	RBR: About this Report section (p.1)	Relevant to the Group and parties interested in our responsible business performance	Data is reported for the year to 31 March 2021, unless otherwise stated. Please see accompanying document "Reporting Methodology" for more information.

GRI 102: General disclosures continued

GRI Ref. / NG KPI ¹	Disclosure title	M / V ²	Cross-reference or answer ³	Boundary ⁴	Additional information
102-51	Date of most recent report	M	See 'Additional Information'	Relevant to the Group and parties interested in our responsible business performance	2020/21 RBR published on 8 June 2021
102-52	Reporting cycle	M	See 'Additional Information'	Relevant to the Group and parties interested in our responsible business performance	The 2020/21 RBR represents the first report in an annual cycle
102-53	Contact point for questions regarding the report	M	RBR: Rear Cover	Relevant to the Group and parties interested in our responsible business performance	

Reporting practice continued

102-54	Claims of reporting in accordance with the GRI Standards	M	RBR 2020/21: About this Report (p.1) and Reporting Principles sections (p.57)	Relevant to the Group and parties interested in our responsible business performance	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	M	See 'Additional Information'	Relevant to the Group and parties interested in our responsible business performance	This is the GRI content index
102-56	External assurance	M	An external assurance statement relating to the RBR 2020/21 can be found at the following link: https://www.nationalgrid.com/responsibility/responsible-business-report	Relevant to the Group and parties interested in our responsible business performance	

1. Reference to the GRI Standards metrics or those developed by National Grid for its material issues not directly covered by GRI.
2. M = mandatory GRI metric (for Core option), V = voluntary for GRI Core option.
3. Indicates the location of the disclosure in the Responsible Business Report, the Annual Report and Accounts, other documents or websites of National Grid, or that the information is provided under "Additional Information".
4. "Boundary" is a description of where the impacts occur for a material topic, and the organisation's involvement with those impacts. Topic boundaries vary based on the topics reported.

GRI 200: Economic standards

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
201 – Economic performance						
Economic contribution	Direct economic value generated and distributed	201-1	RBR 2020/21: Economy Pillar (p.38)	All operations and activities of the business	M	
	Financial implications and other risks and opportunities due to climate change	201-2	ARA 2020/21: TCFD disclosure (p.61 - 66)	All operations and activities of the business	NA	
203 – Indirect economic impacts						
Infrastructure Investment	Infrastructure investments and services supported	203-1	RBR: Economy Pillar p.39 / ARA: Multiple references: Business model p.2 - 4, 6 - 7	All operations and activities of the business – relevant to customers and communities served, governments and regulators	M	
	Annual investment into energy infrastructure (£).	NG 2.1	RBR: Economy pillar p.39 / ARA: Multiple references: Business model p.2 - 4, 6 - 7	See 'Basis of Reporting' document	M	
Network Reliability	Network Reliability	NG1.4	RBR: Communities Pillar p.31, Data tables p.62 / ARA p.21, and various references through the document	All relevant operations	M	
Energy Affordability	Average cost per household (US)	NG1.1	RBR: Communities Pillar p.30 - 32, data tables p.62 / ARA p.16	US distribution business	M	
	Cost of Transmission contribution to UK household bills (UK)	NG1.2	RBR: Communities Pillar p.31 - 33, data tables p.63 / ARA p.16	UK transmission business	M	
Customer satisfaction	Consumer Trust Survey (US only)	NG1.5	RBR: Communities section p.33, ARA p.22	US distribution business only – but see "Additional Information"	M	We also report satisfaction scores for UK (non-residential) customers on page 22 of the ARA.
Supply chain						
	Proportion of spending on local suppliers	204-1	RBR: Economy pillar p.39	Suppliers in the country of operation (by billing office location) i.e. not global supplier base	M	We also report on supplier diversity on p.41
	% of supplier payments paid to contractual term	NG 2.4	RBR: Economy Pillar p.40, data tables p.63	All suppliers to National Grid	M	

GRI 200: Economic standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
Ethical behaviour						
Anti-bribery & corruption	Operations assessed for risks related to corruption	205-1	RBR: Governance Pillar p.53 - 54	All operations and activities of the business	NA	All business units and operations consider risks of breaches to the Code of Ethics and provide certification over the adequacy of controls. The range of policies described on p.54 and p.55 indicate the areas of heightened risk.
Anti-bribery & corruption	Communication and training about anti-corruption policies and procedures	205-2	RBR: Governance Pillar p.53 - 54	All employees with access to online training	M	We report the overall percentage of colleagues receiving training on the Code of Ethics but do not break this down by employee category. The Code applies equally to Board members.
Anti-bribery & corruption	Confirmed incidents of corruption and actions taken	205-3	RBR: Governance Pillar p.53	All operations and activities of the business	M	We report on all confirmed breaches of the Code of Ethics, including bribery & corruption.
Privacy	Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1	RBR: Governance Pillar p.54	All operations and activities of the business	M	Privacy is not a specific material issue but is a component of our more general human rights category
207 – Tax						
	Approach to tax	207-1	ARA: Financial Review p.36 and published tax strategy on National Grid website	All non-dormant businesses	NA	
	Tax governance, control, and risk management	207-2	ARA: Financial Review p.36, Finance Committee p.88 and published tax strategy on National Grid website	All non-dormant businesses	NA	
	Stakeholder engagement and management of concerns related to tax	207-3	ARA: Financial Review p.36 (approach to working with tax authorities), see also Additional Information	All non-dormant businesses	NA	We have described above our processes for engaging with multiple stakeholders at the Board level, and across the business. All of these channels are open to consideration of concerns relating to taxation strategy.

GRI 200: Economic standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
207 – Tax continued						
	Country-by-country reporting	207-4	ARA: Financial Review p.37	All non-dormant businesses	M	Whilst we do not meet every aspect of the GRI reporting requirements for this indicator we believe the disclosure on p.37 is substantially compliant.

GRI 300: Environmental standards

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
Clean energy system (non-GRI material issue)						
	Renewable energy connections – MW connected to US Distribution grid	NG 3.1	RBR: Environment Pillar (pages 19-21) and Data Tables (page 59)	US distribution business	M	
	Renewable energy connections – MW connected to US Transmission grid	NG 3.2	RBR: Environment Pillar (pages 19-21) and Data Tables (page 59)	US transmission business	M	
	Renewable energy connections – MW connected to UK Distribution grid	NG 3.3	RBR: Environment Pillar (pages 19-21) and Data Tables (page 59)	UK transmission business	M	
	Interconnector capacity	NG 3.4	RBR: Environment Pillar (pages 19-21) and Data Tables (page 59)	National Grid Ventures – operational interconnectors	E	
	Renewables enabled by direct investment – MW new renewables built through National Grid's direct investment (MW total renewables)	NG 3.5	RBR: Environment Pillar (pages 19-21) and Data Tables (page 59)	National grid Ventures – NG Renewables operations	E	
302 – Energy						
	Energy consumption within the organisation	302-1	RBR: Environment Pillar (p.26) and Data Tables (page 59)	All operations and activities of the business	M	
	Energy intensity	302-3	RBR: Environment Pillar (p.27)	All operations and activities of the business	M	
303 – Water						
	Water withdrawal by source	303-1	RBR: Environment Pillar (p.28)	All operations and activities of the business	E	99% of all water abstracted by the company is seawater for use in cooling generation assets on Long Island, US. The seawater is slightly warmed but not contaminated or altered in any way before return to the sea.
	Water withdrawal	303-3	RBR: Environment Pillar (p.28)	All operations and activities of the business	E	See above
	Water discharge	303-4	RBR: Environment Pillar (p.28)	All operations and activities of the business	E	See above
	Water consumption	303-5	RBR: Environment Pillar (p.28)	All operations and activities of the business	E	See above

GRI 300: Environmental standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
304 – Biodiversity / habitat protection and land use						
Land Use – protected or restored	Habitats protected or restored – Proportion of National Grid owned land that has been improved through National Grid activities and initiatives (% of total acres).	304-3 / NG3.6	RBR: Environment Pillar (p.27- 28), and Data Tables (page 59)	In 2020/21 this metric relates solely to US land held. UK land will be included from 2021/22 onwards.	E	
	Previously contaminated land – provision for remediation (£)	NG 3.7	RBR: Environment Pillar (p.27 - 28)	All owned or relevant historically owned land	M	
305 – Emissions						
Our Own Emissions	Direct (Scope 1) GHG emissions	305-1	RBR: Environment Pillar (pages 23 - 26) and Data Tables (page 58)	All operations and activities of the business	M	
	Energy indirect (Scope 2) GHG emissions	305-2	RBR: Environment Pillar (pages 23 - 26) and Data Tables (page 58)	All operations and activities of the business	M	
	Other indirect (Scope 3) GHG emissions	305-3	RBR: Environment Pillar (pages 23 - 26) and Data Tables (page 58)	Boundary indicated in RBR i.e. inclusion of six Scope 3 elements	E	
	GHG emissions intensity	305-4	RBR: Environment Pillar (page 25)	Scope 1 and 2 emissions only	M	
Air Quality	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	305-7	RBR: Environment Pillar (p.27) and Data Tables (page 59)	Limited to NOx, SOx and PM	M	
306 – Waste / (circular economy)						
	Waste generation and significant waste-related impacts	306-1	RBR: Environment Pillar (p.28)	Some construction / contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only	M/E	We aim to improve reporting of our waste management and disposal in the coming periods.
	Waste generated	306-3	RBR: Environment Pillar (p.28)	Some construction / contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only	M/E	See above
	Waste diverted from disposal	306-4	RBR: Environment Pillar (p.28)	Some construction / contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only	M/E	See above

GRI 300: Environmental standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
306 – Waste / (circular economy) continued						
	Waste directed to disposal	306-5	RBR: Environment Pillar (p.28)	Some construction / contractor-generated wastes excluded. Disclosure relates to waste generated by company's own activities only	M/E	See above
307 – Environmental compliance						
	Non-compliance with environmental laws and regulations	307-1	RBR: Environment Pillar (pages 28)	All operations and activities of the business	M	
308 – Supplier environmental assessment						
	New suppliers that were screened using environmental criteria	308-1	RBR: Economy Pillar (page 40)	All suppliers	M	
	% of top 250 suppliers with active carbon reduction targets	NG3.7	RBR: Economy Pillar (page 41)	Top 250 suppliers by spend	M	

GRI 400: Social standards

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
401 – Employment						
	New employee hires and employee turnover	401-1	RBR: People Pillar Hires (p.50), turnover (p.43)	Does not include age or regional category breakdown in 2020/21	M	Further breakdown should be reported in future years
403 – Occupational health and safety (and wellness)						
	Occupational health and safety management system	403-1	RBR: People Pillar (pages 44 - 46)	Includes all employees and contractors, but not the staff of contracted businesses	NA	We operate a range of business management system standards
	Hazard identification, risk assessment, and incident investigation	403-2	RBR: People Pillar (pages 44 - 46)	Includes all employees and contractors, but not the staff of contracted businesses	NA	
	Worker participation, consultation, and communication on occupational health and safety	403-4	RBR: People Pillar (pages 44 - 46)	Includes all employees and contractors, but not the staff of contracted businesses	NA	
	Worker training on occupational health and safety	403-5	RBR: People Pillar (page 44)	Includes all employees and contractors, but not the staff of contracted businesses	NA	
	Promotion of worker health	403-6	RBR: People Pillar (pages 45 and 46)	Includes all employees and contractors, but not the staff of contracted businesses	NA	
	Workers covered by an occupational health and safety management system	403-8	RBR: People Pillar (pages 44 - 46)	Includes all employees and contractors, but not the staff of contracted businesses	NA	All employees and contractors are covered by the system and no workers are excluded (other than the staff of contracted organisations).
	Work-related injuries – LTIFR and fatalities only	403-9	RBR: People Pillar (page 45 - 46)	Includes all employees and contractors, but not the staff of contracted businesses	M	
404 – Training and education / skills development						
	Average hours of training per year per employee	404-1	RBR: People Pillar (page 46)	Includes all employees	M	We report average training days per employee split by region
	Percentage of employees receiving regular performance and career development reviews	404-3	RBR: People Pillar (page 46)	Includes all employees	E	All employees are intended to receive some form of development review although this is a segmented approach as described on p.46

GRI 400: Social standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
405 – Diversity and equal opportunity / inclusion and diversity / fair pay						
	Diversity of governance bodies and employees	405-1	RBR: People Pillar (pages 47 - 50), ARA: page 59, and 72 - 73	Includes the Board and Senior Management as defined in the RBR	M	We report multiple diversity KPIs relating to the Board, senior management, and our employees, including gender and ethnic diversity in hires, promotions and leavers.
	Ratio of basic salary and remuneration of women to men	405-2	RBR: People Pillar (page 47).	All employees – reported as Gender Pay Gap separately for UK and US employees. Ethnicity pay gap also reported	M	See our statutory UK disclosure here
407 – Freedom of association and collective bargaining (employee rights)						
	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	407-1	RBR: People Pillar (page 43) and Economy Pillar (re suppliers) (page 40)	Includes all operations and first tier suppliers	NA	We operate in the UK and US and our approach to collective bargaining is reported on p.43. There are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is with US and Western Europe-HQ'd businesses, where we see these risks as low. We recognise risks may exist beyond the first tier.
408 – Child labour / (employee rights)						
	Operations and suppliers at significant risk for incidents of child labour	408-1	RBR: People Pillar (page 43) and Economy Pillar (re suppliers) (page 40)	Includes all operations and first tier suppliers	NA	We operate in the UK and US and there are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is within the US and Western Europe where we see these risks as low. We recognise risks may exist beyond the first tier.

GRI 400: Social standards continued

Material Issue	KPI	GRI ref / NG KPI	Location Reference	Boundary	Measured / Estimated	Additional Information
409 – Forced or compulsory labour / (employee rights)						
	Operations and suppliers at significant risk for incidents of forced or compulsory labour	409-1	RBR: People Pillar (page 43) and Economy Pillar (re suppliers) (page 40)	Includes all operations and first tier suppliers	NA	We operate in the UK and US and there are no areas where we believe these rights are at risk. Equally, at least 98% of our spend with first tier suppliers is within the US and Western Europe where we see these risks as low. We recognise risks may exist beyond the first tier.
413 – Local communities / (STEM skills and social mobility / employee volunteering)						
	Young people provided access to skills development	NG4.1	RBR: Communities pillar (pages 33 to 36)	Includes all operations	NA	
	Number of volunteering hours on skills development programmes	NG4.2	RBR: Communities pillar (page 34)	Includes all operations	M/E	
414 – Supplier social assessment						
	New suppliers that were screened using social criteria	414-1	RBR: Economy Pillar (page 40 - risk assessments)	All suppliers	NA	
	Negative social impacts in the supply chain and actions taken	414-2	RBR: Economy Pillar (pages 40 - 41)	All suppliers	M	
415 – Public policy						
	Political contributions	415-1	RBR: Governance Pillar (page 54) and ARA (page 246)	Relates to the Group as a whole	M	
416 – Customer health and safety / (public safety)						
	Assessment of the health and safety impacts of product and service categories	416-1	RBR: Community Pillar (page 30)	Relates to all operations and activities	NA	
	Incidents of non-compliance concerning the health and safety impacts of products and services	416-2	RBR: Community pillar (page 30) and Governance Pillar (page 54)	Relates to all operations and activities	M	We have reported a prosecution in the UK by the Health and Safety Executive.
419 – Socio-economic compliance						
	Non-compliance with laws and regulations in the social and economic area	419-1	RBR: Governance Pillar (page 54)	Relates to all operations and activities	M	See 416-2 above.