TÜVINDIA

Independent Assurance Statement

To,
The Directors and Management,
TRL Krosaki Refractories Limited,
Belpahar,Dist-Jharsuguda-768218,
Jharsuguda, Odisha, India.

TRL Krosaki Refractories Limited (hereinafter referred to as "TRLK") engaged TUV India Private Limited ("TUVI") to conduct an independent external assurance of the non-financial Environmental, Social, and Governance (ESG) indicators disclosed in TRLK's Sustainability Report, submitted to Assurance Team on 22/04/2026 (hereinafter referred to as "the Report"), for the reporting period April 1, 2024 to March 31, 2025. The Report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021. The scope of the assurance engagement covered the ESG disclosures and performance data presented for the stated reporting period. TUVI performed a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) — Assurance Engagements Other Than Audits or Reviews of Historical Financial Information — which is specifically applicable to the assurance of non-financial and sustainability information.

Management's Responsibility

TRLK has developed the Report content and is responsible for monitoring its ESG data and identifying material sustainability issues relevant to its operations. This includes the identification, establishment, and reporting of performance management systems, data governance, and quality control measures. TRLK's management is accountable for the accuracy and completeness of the ESG data, as well as the processes involved in collecting, analysing, and reporting the information disclosed through both web-based and printed formats. This responsibility also extends to the maintaining the integrity of the company's website where such information may be presented. TRLK's management is also responsible for preparing the ESG Report with reference to the applied criteria of the Global Reporting Initiative (GRI) Standards. It is incumbent upon TRLK to ensure that the Report is free from any material misstatements, whether intentional or unintentional, thereby maintaining the trust and confidence of stakeholders in the disclosed information. Furthermore, TRLK is responsible for ensuring the archiving and reproducibility of the disclosed ESG data, making it available to stakeholders upon request.

Scope and Boundary

The assurance engagement encompasses a review of the evidence on a sample basis, for identified ESG indicators. The assurance engagement conducted by TÜV India Private Limited covered the following key activities:

1. **Assurance of Report Content and Material Topics**
   Assessed the application of the Report's content with reference to material topics identified through an applied materiality approach, and evaluated the quality of information disclosed, as guided by the principles outlined in the Global Reporting Initiative (GRI) Standards, over the defined reporting period.
2. **Review of Governance Policies and Practices**
   Examined key governance-related policies and practices referenced in the Report, including but not limited to the Conflict of Interest policy, Intellectual property and Information security policy, Fraud policy, Human rights and Labour policy, and the Whistle Blower mechanism, along with related initiatives and performance disclosures.
3. **Review of GRI Standards Requirements**
   Reviewed the non-financial disclosures presented in the Report for alignment with the applicable requirements of the GRI Standards.
4. **Assurance of Environmental and Social Data**
   As part of this limited assurance engagement, TUVI performed Assurance procedures on a sample basis, consistent with the requirements of ISAE 3000 (Revised). The nature and extent of procedures included inquiries, analytical procedures, and selective testing of supporting documentation for selected ESG disclosures and KPIs. The sample selection and sample size were determined using professional judgment, taking into account factors such as the nature of the disclosure, data availability, prior-year observations, and perceived risk, within the constraints of a limited assurance engagement. The procedures did not involve testing all data points included in the reporting boundary. Accordingly, the assurance obtained is limited in nature and provides a lower level of assurance than a reasonable assurance engagement. TUVI verified the reliability of selected disclosures related to environmental and social topics, by sampling and testing supporting data and documentation.
5. **Assessment of Specified Information for Stakeholder Relevance**
   Evaluated the specified ESG information selected for assurance to ensure it reflects material concerns and is meaningful and relevant to the Report's intended stakeholders.

TUVI has verified the selected disclosures on sample basis and not all disclosures were independently assured. The reporting boundary for the disclosures refer Annexure 1 for the list of KPIs covered under assurance, is limited to sites detailed below:

i. Registered Office: Administration Building, PO Belpahar, District Jharsuguda, Odisha – 768218, India
ii. Belpahar Manufacturing Unit: PO Belpahar, District Jharsuguda, Odisha – 768218, India
iii. Salem Manufacturing Unit: Karrupur, District Salem, Tamil Nadu- 636012, India.
iv. Quartzite Mines: Chhuinpali, PO Kapilapur District Jharsuguda, Odisha– 768226, India.

The Assurance activities included an on-site assessment conducted on 9 and 10 April 2026 at TRLK's manufacturing site located at Belpahar PO Belpahar, District Jharsuguda, Odisha – 768218, and an online assessment of the Salem

Manufacturing Unit at Karrupur, District Salem, Tamil Nadu-636012 and the Quartzite Mines at Chhuinpali, PO Kapilapur District Jharsuguda, Odisha– 768226.Accordingly, the assurance conclusion is based on a combination of on-site, remote and desk-based procedures within the defined scope of this limited assurance engagement.

Limitations

TÜV India Private Limited (TUVI) did not perform assurance procedures on any forward-looking statements disclosed in the ESG data, including but not limited to targets, forecasts, expectations, or ambitions. Future commitments/targets were not subjected to assurance procedures. Accordingly, TUVI provides no conclusions or opinions regarding this prospective information. Throughout the assurance process, TUVI encountered no limitations to the agreed scope of the engagement. TUVI was engaged by TRLK and is accountable solely to TRLK's management in the context of this assurance engagement. Data Assurance was conducted on a sample basis, and the responsibility for the authenticity and completeness of the data rests entirely with TRLK. TUVI expressly disclaims any liability or co-responsibility for errors or omissions in the reported data, or for any decisions made by third parties based on this assurance statement. This assurance statement does not constitute an endorsement of any environmental or social claims related to TRLK's products, services, manufacturing processes, packaging, or product disposal. TUVI does not authorize the use of this assurance statement for the purpose of greenwashing or to support any misleading claims. This independent assurance statement is intended solely for the use of the intended users identified above in connection with the Company's GRI reporting. Because the statement has been prepared for a specific purpose and on the basis of criteria agreed for that purpose, it may not be suitable for any other purpose. Any use or reliance by parties other than the intended users is at their own risk, and no duty of care, responsibility, or liability is accepted to such parties.

Our Responsibility

The responsibility of TUVI under this assurance engagement is to perform independent limited assurance and to express a conclusion based on the procedures conducted. The engagement was carried out with reference to the agreed scope of work, specifically focused on selected non-financial Environmental, Social, and Governance (ESG) indicators. This engagement did not include an evaluation of the adequacy or effectiveness of TRLK's overall sustainability strategy, governance, or management systems, nor an assessment of the sufficiency of the Report against the overarching principles of the GRI Standards or the ISAE 3000 (Revised) standard, beyond the elements explicitly covered within the defined scope. The ESG data was verified on a sample basis, and the responsibility for the accuracy, completeness, and authenticity of the information remains solely with TRLK. The reporting organization is also accountable for the archiving and retention of all related data for a reasonable period to support transparency and traceability.

TUVI does not assume liability or co-responsibility for:

1. Any inaccuracies or erroneous data reported by TRLK;
2. Any decisions made by individuals or entities based on this assurance statement.

This assurance is provided on the assumption that all data and information made available to TUVI by TRLK were complete, accurate, and true to the best of TRLK's knowledge. The procedures performed were limited in nature and are not intended to support regulatory scrutiny, investor or lender decision-making, capital market transactions, or other high-stakes ESG uses requiring reasonable assurance.

Assurance Methodology

TUVI adopted a risk-based approach, focusing on Assurance efforts on issues of high material relevance to TRLK business and its stakeholders. During the assurance engagement, TUVI applied a risk-based approach, concentrating Assurance efforts on the Key Performance Indicators (KPIs) disclosed within the Report. The primary objective was to evaluate the reliability of the reported information and the effectiveness of the underlying data management systems, information flows, and internal controls.

As part of the engagement, TUVI conducted the following activities:

1. Review of Stakeholder Engagement and Materiality Process: TUVI reviewed the approach adopted by TRLK for the stakeholder engagement and materiality determination process. Assessed TRLK's approach to stakeholder engagement and the process for identifying and prioritizing material ESG topics, ensuring alignment with established reporting frameworks and principles.
2. Assurance of Disclosures and Internal Controls: Verified selected disclosures and assertions made in the Report, and evaluated the robustness and adequacy of the related data management systems, information flows, and internal control procedures.
3. Document Review and Data Assessment: TUVI examined and reviewed, on a sample basis, the documents, data, and other supporting evidence provided by TRLK for all reported non-financial disclosures, including the disclosure on management approach, performance KPIs, and related information.
4. Stakeholder Interviews: Engaged with key personnel, including data owners and decision-makers across relevant functions of TRLK, during the on-site and remote Assurance phase to gather insights and corroborate information.
5. Assessment of ESG Policy Implementation: Conducted sample-based evaluations of the implementation of ESG-related policies as described in the Report to verify adherence and effectiveness.
6. Assurance of Data Generation and Management Processes: Reviewed, on a sample basis, the procedures for generating, collecting, managing, and reporting both quantitative data and qualitative information included in the ESG disclosures for the reporting period.
7. **Sampling Procedures:** A risk-based sampling methodology was applied to select disclosures and data sets for testing, considering the materiality of disclosures, the inherent risk associated with the data type, the volume and complexity of underlying transactions, the significance of operational sites and activities, and prior-year observations where applicable. Samples were selected through a combination of judgmental sampling based on risk and material disclosures, targeted sampling of high-value or high-impact data, and limited random sampling where appropriate. The sample size was determined based on professional judgment, taking into account the Company's control environment and the nature of the reported indicators. For the purpose of this limited assurance engagement, a quantitative materiality threshold of

5% was applied to each Selected Sustainability Information KPI. Misstatements exceeding 5% of the total reported value for a KPI were considered material. Qualitative factors were also considered in accordance with ISAE 3000 (Revised).

8. **Recalculation Procedures:** Recalculation procedures were performed on selected quantitative ESG indicators to verify mathematical accuracy and consistency with the stated methodologies. This included re-performance of the aggregation of environmental and social performance data, Assurance of unit conversions, recomputation of totals and subtotals in reporting templates, checking formula integrity within spreadsheets, reviewing emission factor application where relevant, and validating intensity ratios and derived indicators.
   Where estimation techniques were used, TUVI reviewed the appropriateness of key assumptions and assessed their reasonableness on a sample basis. These procedures were carried out to confirm that the reported quantitative indicators were calculated accurately and consistently.
9. **Walkthrough Procedures:** Walkthroughs were conducted to understand the TRLK's data collection, collation, and reporting processes through discussions with designated ESG coordinators and process owners, understanding roles and responsibilities related to ESG reporting, reviewing documented policies, procedures, and internal guidelines, mapping the data flow from source documents to consolidated disclosures, assessing the reporting boundary and operational coverage, and understanding the use of IT systems and manual consolidation processes. These procedures were performed to assess the design of processes and identify potential areas of risk or control gaps.
   Testing of the operating effectiveness of controls was not performed beyond inquiry and limited Assurance, in line with a limited assurance engagement. Accordingly, the walkthrough procedures focused on process understanding rather than detailed control testing.
10. **Data Validation Procedures:** Data validation procedures were performed on selected disclosures to assess reliability, completeness, and consistency by inspecting supporting documents such as invoices, meter readings, utility bills, waste manifests, HR records, training registers, and regulatory filings, and by cross-verifying reported data with primary source records. They also included analytical review of year-on-year trends and significant variances, reconciliation between site-level data and consolidated disclosures, and Assurance of reported figures against internal databases and management reports.
    Where discrepancies or unusual variances were identified, management explanations were obtained and corroborative documentation was reviewed. These procedures were intended to support the reliability and consistency of the selected disclosures.
11. **Data Governance and Internal Controls:** Sustainability data is generated at plant level, validated by corporate sustainability team, and subjected to internal review before external assurance. This hierarchical data validation process supports data accuracy, traceability, and transparency within the reporting framework.
12. The Report was evaluated against the following criteria: adherence to the principles of stakeholder inclusiveness, materiality, responsiveness, completeness, neutrality, relevance, sustainability context, accuracy, reliability, comparability, clarity, and timeliness, as prescribed in the GRI Standards 2021 and International Standard on Assurance Engagements (ISAE) 3000 (Revised).

Action Plan

The following improvement areas were identified and communicated to TRL Krosaki Refractories Limited (TRLK). These recommendations are aligned with management's existing objectives and sustainability initiatives, and several have already been recognized by TRLK. The assurance team supports continued management focus on these areas to further advance the organization's sustainability performance:

1. **Controlled documents**: The policies may be maintained as controlled documents, with defined procedures for version control, approval, distribution, and periodic review.
2. **Transparency:** TRLK may consider making relevant ESG policies publicly available to enhance transparency and alignment with GRI disclosure expectations.
3. **Smart data acquisition system:** It was observed that TRLK's current data acquisition for sustainability KPIs relies on manual collection and periodic consolidation from site-level spreadsheets. A centralized/smart data acquisition is not currently implemented across all operating sites. This would facilitate periodic monitoring, improve data accuracy, and streamline performance reviews.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the ESG disclosures and related information identified in the scope of our engagement and included in TRLK's Sustainability Report for the reporting period from April 1, 2024 to March 31, 2025 have not been prepared, in all material respects, in accordance with GRI Standards 2021 (detailed disclosures attached in annexure-1), within the defined reporting boundaries. Our procedures for this limited assurance engagement were less extensive than those performed in a reasonable assurance engagement and consisted primarily of inquiries, analytical procedures, and sample-based testing of supporting evidence.

Disclosures Evaluation

TUVI is of the opinion that TRLK's sustainability disclosures generally meet the requirements of the GRI Standards. The following reporting elements have been addressed:

- Universal Standards:
  1) GRI 1: Foundation 2021 – Requirements and principles for using the GRI Standards.
  2) GRI 2: General Disclosures 2021 – Information on TRLK's organizational profile, strategy, ethics and integrity, governance, stakeholder engagement, and reporting practices.
  3) GRI 3: Material Topics 2021 – Information on TRLK's identification and management of material topics.
- Topic-Specific Standards:

1) GRI 300 Series (Environmental topics)
2) GRI 400 Series (Social topics) – These were applied to report the company's impacts on relevant environmental and social issues. TUVI finds that the material topics and associated topic-specific Standards are identified and addressed in TRLK's ESG disclosures.

Principles Observed in the Assurance Process

- **Independence**: TUVI conducted this engagement in compliance with the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, including all independence requirements. Prior to engagement acceptance and throughout the reporting period ended 31st March 2025, TUVI performed an independence and conflict-of-interest evaluation in accordance with TUVI's Independence Policy. This assessment confirmed that TUVI, its assurance team members, and related entities had no financial, business, employment, or other relationships with TRLK that would compromise independence. TUVI has not provided any non-assurance services to TRLK during the reporting period that could create threats to independence. TUVI did not participate in the preparation of ESG disclosures, data collection, or development of internal controls, except for the issuance of this assurance statement. The assurance team was selected and rotated to eliminate risks of self-interest, self-review, advocacy, familiarity, and intimidation. Compliance with independence requirements was confirmed through TUVI's internal quality control procedures.
- **Quality Control**: TUVI maintains a comprehensive system of quality control, in line with the International Standard on Quality Control (ISQC) / International Standards on Quality Management framework (ISQM 1 / internal TUV quality system) as applicable within TÜV system. The assurance team adhered to the IESBA Code's principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. All procedures were conducted In accordance with applicable ethical and professional standards. This assurance statement was subject to independent technical review prior to issuance.

Evaluation against Reporting Principles

Stakeholder Inclusiveness: Stakeholder identification and engagement is carried out by TRLK on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. Nothing has come to our attention that causes us to believe that the Report does not comply, in all material respects, with the stakeholder inclusiveness requirements

Sustainability Context: TRLK established the relationship between ESG and organizational strategy within the Report, as well as the context in which disclosures are made. Nothing has come to our attention that causes us to believe that the Report does not comply, in all material respects, with the requirements of the sustainability context principle.

Materiality: As part of this limited assurance engagement, TUVI reviewed the design and documented application of TRLK's materiality determination process, including process structure, stakeholder categories considered, and methodologies applied, as described in the Report. This assurance engagement does not extend to, and TUVI has not provided assurance on, the materiality outcomes, material topics identified, their scores, prioritization, or the completeness of topics reported. Our procedures were limited to evaluating whether the process was designed and applied as described. Based on the procedures performed, nothing has come to our attention that causes us to believe that TRLK's description of the materiality determination process is not prepared, in all material respects, with reference to the materiality principle of the GRI Standards.

Responsiveness: TUVI believes that the responses to the material aspects are articulated in the report, including disclosures on TRLK policies and management systems, including governance. Nothing has come to our attention that causes us to believe that the Report does not meet the requirements.

Timeliness and Balance Nothing has come to our attention that causes us to believe that TRLK does not communicate its sustainability performance through periodic internal and external reporting during the reporting period, as described in the Report. Nothing has come to our attention that causes us to believe that sustainability-related information is not reported to the Board of Directors for consideration in relation to sustainability objectives, goals, and targets, within the scope of this limited assurance engagement.

Completeness: Nothing has come to our attention that causes us to believe that the selected non-financial KPIs disclosed in the Report have not been prepared, in all material respects, In accordance with the applicable requirements of the GRI Standards 2021.

Reporting Principles for defining report quality: The majority of the data and information were verified by TUVI's assurance team during on-site, remote and desk-based Assurance activities and the remote assessment found to be accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. Nothing has come to our attention that causes us to believe that the Report does not meet the requirements.

Reliability: The majority of the data and information were verified by TUVI's assurance team and found to be accurate. Some non-material inaccuracies in the data identified during the Assurance process were found to be attributable to transcription, interpretation, and aggregation errors. The errors were not material and these errors have been management corrected prior to issuance during the assurance process. Therefore, In accordance to the GRI Standards 2021, for the selected disclosures within the defined scope and reporting boundary TUVI concludes that nothing has come to its attention that causes TUVI to believe that the Report does not meet the requirements.

Neutrality: The disclosures related to ESG issues and performance are reported in a neutral tone, in terms of content and presentation. Nothing has come to our attention that causes us to believe that the Report does not meet the requirements.

This assurance statement does not endorse any environmental and social claims related to the product, manufacturing process, packaging, disposal of product as well as advertisements by the reporting organization. TUVI does not permit use of this statement for greenwashing or misleading claims.

Our Assurance Team and Independence

TUVI is an independent and neutral third-party organization providing sustainability assurance services through a team of qualified environmental and social specialists. TUVI affirms its independence and impartiality in relation to this assurance engagement and confirms that no conflict of interest exists. During the reporting year, TUVI did not undertake any other engagements with TRLK that could compromise the objectivity, independence, or impartiality of our findings, conclusions, or recommendations. TUVI was not involved in the preparation of any content or data presented in TRLK's Report, with the sole exception of this independent assurance statement. Furthermore, TUVI maintains complete neutrality and impartiality with respect to all individuals interviewed during the course of the assurance process.

For and on behalf of TUV India Private Limited

Date: 16/06/2026
Mumbai, India

Project No.: 8124786100

Annexure 1 - TUVI has verified the below disclosures on sample basis.

Topic	Verified Indicators	GRI Disclosure
General Disclosures	Organizational details	2-1
	Entities included in the organization's sustainability reporting	2-2
	External assurance	2-5
	Activities, value chain and other business relationships	2-6
	Employees	2-7
	Workers who are not employees	2-8
	Governance structure and composition	2-9
	Nomination and selection of the highest governance body	2-10
	Chair of the highest governance body	2-11
	Role of the highest governance body in overseeing the management of impacts	2-12
	Delegation of responsibility for managing impacts	2-13
	Role of the highest governance body in sustainability reporting	2-14
	Conflicts of interest	2-15
	Communication of critical concerns	2-16
	Collective knowledge of the highest governance body	2-17
	Evaluation of the performance of the highest governance body	2-18
	Remuneration policies	2-19
	Process to determine remuneration	2-20
	Annual total compensation ratio	2-21
	Statement on sustainable development strategy	2-22
	Policy commitments	2-23
	Embedding policy commitments	2-24
	Processes to remediate negative impacts	2-25
	Mechanisms for seeking advice and raising concerns	2-26
	Compliance with laws and regulations	2-27
	Membership associations	2-28
	Approach to stakeholder engagement	2-29
	Collective bargaining agreements	2-30
Material Topics	Process to determine material topics	3-1
	List of material topics	3-2
	Management of material topics	3-3
Economic Performance	Direct economic value generated and distributed	201-1
	Financial implications and other risks and opportunities due to climate change	201-2
	Defined benefit plan obligations and retirement plans	201-3
	Financial assistance received from government	201-4
Market Presence	Ratios of standard entry level wage by gender compared to local minimum wage	202-1
	Proportion of senior management hired from the local community	202-2
Indirect Economic Impacts	Infrastructure investments and services supported	203-1
	Significant indirect economic impacts	203-2
Procurement Practices	Proportion of spending on local suppliers	204-1
Anti-Corruption	Operations assessed for risks related to corruption	205-1
	Communication and training about anti-corruption policies and procedures	205-2
	Confirmed incidents of corruption and actions taken	205-3
Anti-Competitive Behavior	Legal actions for anti-competitive behavior, anti-trust	206-1
Tax	Approach to tax	207-1
	Tax governance, control, and risk management	207-2
	Stakeholder engagement and management of concerns related to tax	207-3
	Country-by-country reporting	207-4
Materials	Materials used by weight or volume	301-1
	Recycled input materials used	301-2
	Reclaimed products and their packaging materials	301-3
Energy	Energy consumption within the organization	302-1
	Energy consumption outside the organization	302-2
	Energy intensity	302-3
	Reduction of energy consumption	302-4
	Reductions in energy requirements of products and services	302-5
Water and Effluents	Interactions with water as a shared resource	303-1
	Management of water discharge-related impacts	303-2
	Water withdrawal	303-3
	Water discharge	303-4
	Water consumption	303-5
Biodiversity	Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	304-1
	Significant impacts on biodiversity	304-2

Topic	Verified Indicators	GRI Disclosure
	Habitats protected or restored	304-3
	IUCN Red List and protected species	304-4
Emissions	Direct (Scope 1) GHG emissions	305-1
	Energy indirect (Scope 2) GHG emissions	305-2
	Other indirect (Scope 3) GHG emissions	305-3
	GHG emissions intensity	305-4
	Reduction of GHG emissions	305-5
	Emissions of ozone-depleting substances (ODS)	305-6
	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	305-7
Waste	Waste generation and significant waste-related impacts	306-1
	Management of significant waste-related impacts	306-2
	Waste generated	306-3
	Waste diverted from disposal	306-4
	Waste directed to disposal	306-5
Supplier Environmental Assessment	New suppliers that were screened using environmental criteria	308-1
	Negative environmental impacts in the supply chain and actions taken	308-2
Employment	New employee hires and employee turnover	401-1
	Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2
	Parental leave	401-3
Labor/Management Relations	Minimum notice periods regarding operational changes	402-1
Occupational Health and Safety	Occupational health and safety management system	403-1
	Hazard identification, risk assessment, and incident investigation	403-2
	Occupational health services	403-3
	Worker participation, consultation, and communication on occupational health and safety	403-4
	Worker training on occupational health and safety	403-5
	Promotion of worker health	403-6
	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	403-7
	Workers covered by an occupational health and safety management system	403-8
	Work-related injuries	403-9
	Work-related ill health	403-10
Training and Education	Average hours of training per year per employee	404-1
	Programs for upgrading employee skills and transition assistance programs	404-2
	Percentage of employees receiving regular performance and career development reviews	404-3
Diversity and Equal Opportunity	Diversity of governance bodies and employees	405-1
	Ratio of basic salary of women to men	405-2
Non-discrimination	Incidents of discrimination and corrective actions taken	406-1
Freedom of Association and Collective Bargaining	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	407-1
Child Labor	Operations and Supplier at significant risk for incidents of child labor	408-1
Forced or Compulsory Labor	Operations and supplier at significant risk for incidents of forced or compulsory labor	409-1
Security Practices	Security personnel trained in human rights policies or procedures	410-1
Rights of Indigenous Peoples	Incidents of violations involving rights of indigenous peoples	411-1
Local communities	Operations with local community engagement, impact assessments, and development programs	413-1
	Operations with negative impacts on communities	413-2
Supplier Social Assessment	New suppliers that were screened using social criteria	414-1
	Negative social impacts in the supply chain and actions taken	414-2
Public Policy	Political contributions	415-1
Customer Health and Safety	Assessment of the health and safety impacts of product and service categories	416-1
	Incidents of non-compliance concerning the health and safety impacts of products and services	416-2
Marketing and Labelling	Requirements for product and service information and labelling	417-1
	Incidents of non-compliance concerning product and service information and labelling	417-2
	Incidents of non-compliance concerning marketing communications	417-3
Customer Privacy	Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1

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