



# GRI Index

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
<b>GRI 2: General Disclosures 2021</b>				
2-1	Organizational details	About this report, Our global footprint, BRSR	Report Structure, Section A	2-3, 24-25, 297-302
2-2	Entities included in the organization's sustainability reporting	About this report, BRSR	Scope of Report, Section A	2, 300-301
2-3	Reporting period, frequency and contact point	About this report, BRSR	Scope of Report, Board Responsibility Statement, Section A	2, 297
2-4	Restatements of information	Restatements wherever applicable have been mentioned in appropriate places	-	-
2-5	External assurance	About this report, BRSR	Scope of Report, Section A	2, 297
2-6	Activities, value chain and other business relationships	Our products and services, Asian Paints at a glance, Sustainable operations, Governance, BRSR	Business Segment, Supplier engagement programme, Sustainable Supply Chain Management, Section A	18-23, 92, 171, 298
2-7	Employees	Synergising relationships, BRSR	Employee snapshots, Section A	127, 134-135, 299-300
2-8	Workers who are not employees	Synergising relationships, BRSR	Employee snapshots, Section A	127, 134-135, 299-300
2-9	Governance structure and composition	Governance	Governance Structure	149
2-10	Nomination and selection of the highest governance body	Governance, Report on Corporate Governance	Nomination and Remuneration Policy, Nomination and Remuneration Committee	154, 251
2-11	Chair of the highest governance body	Governance	Board Statistics	150
2-12	Role of the highest governance body in overseeing the management of impacts	Report on Corporate Governance, BRSR	Board of Directors, Section B, P4	237, 303-304, 322
2-13	Delegation of responsibility for managing impacts	Governance, Report on Corporate Governance, BRSR	Governance Structure, Board Procedures, Section B, P4, P5	149, 239, 304, 322-323
2-14	Role of the highest governance body in sustainability reporting	Governance, Report on Corporate Governance	ESG Governance, Stakeholders Relationship Committee	154, 257
2-15	Conflicts of interest	Governance, BRSR	Conflicts of interest, P1	157, 308
2-16	Communication of critical concerns	Governance	Ethics, transparency, quality and accountability	156
2-17	Collective knowledge of the highest governance body	Board of Directors	-	32-37
2-18	Evaluation of the performance of the highest governance body	Governance, Report on Corporate Governance	Board evaluation, Performance evaluation	151, 255
2-19	Remuneration policies	Governance	Nomination and Remuneration Policy	154
2-20	Process to determine remuneration	Governance	Nomination and Remuneration Policy	154

GRI Index (Contd.)

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
2-21	Annual total compensation ratio	Board's report, BRSR	Statement of Disclosure of Remuneration, P5	221, 324
2-22	Statement on sustainable development strategy	Chairman's letter, MD & CEO's message, BRSR	ESG woven into the business, Our focus on sustainability, Section B	26-31, 304
2-23	Policy commitments	Synergising relationships, BRSR	Human Rights, Section B, P1, P3, P5, P9	137, 308, 316, 321, 323, 326, 338
2-24	Embedding policy commitments	BRSR	Section B, P1, P5	303, 308, 323, 326
2-25	Processes to remediate negative impacts	BRSR	Section A, Section B, P1, P5	301-302, 316, 325
2-26	Mechanisms for seeking advice and raising concerns	BRSR	Section A	301-302
2-27	Compliance with laws and regulations	Governance, BRSR	Compliance, P1, P6	159, 307, 332
2-28	Membership associations	BRSR	P7	334-335
2-29	Approach to stakeholder engagement	Stakeholder engagement, BRSR	Stakeholder engagement, P4	68-72, 322
2-30	Collective bargaining agreements	Synergising relationships, BRSR	Collective bargaining, P3	137, 316
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Materiality, BRSR	Materiality assessment, P4	73, 322
3-2	List of material topics	Materiality	Materiality matrix	73
3-3	Management of material topics	Materiality	-	73
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Management Discussion and Analysis	Economic value creation	57
201-2	Financial implications and other risks and opportunities due to climate change	Governance	Managing Risk	160
201-3	Defined benefit plan obligations and other retirement plans	BRSR, Standalone Financial Statement	P3, Employee benefits	315, 365
201-4	Financial assistance received from government	Management Discussion and Analysis	Economic value creation	57
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	BRSR	P5	323
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	Synergising relationships	Community ownership, Water stewardship	116, 122
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	BRSR	P8	336

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	BRSR	P1	308
205-2	Communication and training about anti-corruption policies and procedures	BRSR	P1, P5	308, 323
205-3	Confirmed incidents of corruption and actions taken	Governance, BRSR	Culture of Integrity, P1	158, 308
GRI 206: Anti-competitive Behaviour 2016				
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	BRSR	P7	334
GRI 207: Tax 2019				
207-1	Approach to tax	BRSR	Section B	305
207-2	Tax governance, control, and risk management	Governance, BRSR	Compliance, Section B	159, 305
207-3	Stakeholder engagement and management of concerns related to tax	Stakeholder engagement, BRSR	Government and regulatory bodies, Section B	72, 305
207-4	Country-by-country reporting	BRSR	Section B	305
GRI 301: Materials 2016				
301-2	Recycled input materials used	Sustainable Operations, BRSR	Recycled Plastic, P2	102,313
301-3	Reclaimed products and their packaging materials	Sustainable Operations, BRSR	Waste to value: Plastic waste management, P2	102,313, 314
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Sustainable Operations, BRSR	Energy Efficiency, P6	90, 327
302-3	Energy intensity	Sustainable Operations, BRSR	Energy Efficiency, P6	90, 327
302-4	Reduction of energy consumption	Sustainable Operations	Energy Efficiency	89
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Sustainable Operations, BRSR	Water Neutrality, P6	97
				328
303-2	Management of water discharge-related impacts	Sustainable Operations, BRSR	Wastewater management, P6	102, 328
				329, 332
303-3	Water withdrawal	Sustainable Operations, BRSR	Optimising water usage at Asian Paints, P6	97, 328
303-4	Water discharge	Sustainable Operations, BRSR	Wastewater management, P6	102, 328, 329
303-5	Water consumption	Sustainable Operations, BRSR	Optimising water usage at Asian Paints, P6	97, 328
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	Sustainable operations, BRSR	Biodiversity, P6	103, 331, 333

GRI Index (Contd.)

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
304-2	Significant impacts of activities, products and services on biodiversity	Sustainable operations, BRSR	Biodiversity, P6	103, 331, 333
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Sustainable Operations, BRSR	Own Operations – Scope 1 and Scope 2 emissions, P6	89, 329
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Operations, BRSR	Own Operations – Scope 1 and Scope 2 emissions, P6	89, 329
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Operations, BRSR	Value Chain - Scope 3 emissions, P6	91, 333
305-4	GHG emissions intensity	Sustainable Operations, BRSR	Own Operations – Scope 1 and Scope 2 emissions, P6	89, 329, 333
305-5	Reduction of GHG emissions	Sustainable Operations, BRSR	Renewable Energy, P6	90, 329
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainable Operations, BRSR	Other emissions, P6	103, 329
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	Sustainable Operations, BRSR	Waste management, P6	101, 330, 331
306-2	Management of significant waste-related impacts	Sustainable Operations, BRSR	Waste management, P6	101, 330, 331
306-3	Waste generated	Sustainable Operations, BRSR	Waste management, P6	101, 330
306-4	Waste diverted from disposal	Sustainable Operations, BRSR	Waste management, P6	101, 330
306-5	Waste diverted to disposal	Sustainable Operations, BRSR	Waste management, P6	101, 330
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	Governance	-	171
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable Operations,	Supplier Engagement Programme,	92, 171, 310-311
		Governance, BRSR	Sustainable Supply Chain Management, P2	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	Synergising relationships, BRSR	Employees snapshots, Section A	127, 135, 300
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Board’s Report, BRSR	2021 Plan, P3	209, 315
401-3	Parental leave	Synergising relationships, BRSR	Diversity and inclusion, P3	135, 316
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	Synergising relationships, BRSR	Collective bargaining, P3	137, 316
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	Synergising relationships, BRSR	Management Approach , P3	138, 317-320

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
403-2	Hazard identification, risk assessment, and incident investigation	Synergising relationships, BRSR	Putting our employees first, P3	139, 317-318
403-3	Occupational health services	Synergising relationships, BRSR	Putting our employees first, P3	139, 317-318
403-4	Worker participation, consultation, and communication on occupational health and safety	BRSR	P3	317-320
403-5	Worker training on occupational health and safety	BRSR	P1, P3, P5	307, 317, 323
403-6	Promotion of worker health	BRSR	P3	317-320
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Synergising relationships, BRSR	Safety monitoring mechanism, P3	140, 317-320
403-8	Workers covered by an occupational health and safety management system	BRSR	P3	319
403-9	Work-related injuries	Synergising relationships, BRSR	Keeping track of safety, P3	145, 318
403-10	Work-related ill health	Synergising relationships, BRSR	Keeping track of safety, P3	145, 318
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee	Synergising relationships, BRSR	Learning and Development, P1, P3	129, 307, 317
404-2	Programs for upgrading employee skills and transition assistance programs	Synergising relationships, BRSR	Emerging Leaders, P3	130, 307, 317
404-3	Percentage of employees receiving regular performance and career development reviews	BRSR	P3	317
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity of governance bodies and employees	Synergising relationships, Governance, BRSR	Employee Snapshot, Governance	127, 149, 293
			Structure, Section A	
405-2	Ratio of basic salary and remuneration of women to men	BRSR	P5	324
<b>GRI 406: Non-discrimination 2016</b>				
406-1	Incidents of discrimination and corrective actions taken	BRSR	P5	325
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Synergising relationships, BRSR	Collective Bargaining, P3	137, 316
<b>GRI 408: Child Labor 2016</b>				
408-1	Operations and suppliers at significant risk for incidents of child labor	Synergising relationships, BRSR	Human Rights, P5	137, 326

## GRI Index (Contd.)

Disclosure Number (GRI)	Disclosure Title	Section	Sub-section	Page Number
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Synergising relationships, BRSR	Human Rights, P5	137, 326
<b>GRI 410: Security Practices 2016</b>				
410-1	Security personnel trained in human rights policies or procedures	BRSR	P5	323
<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs	Synergising relationships, BRSR	Community Ownership, Water stewardship, P6, P7, P8	116-125, 331-337
413-2	Operations with significant actual and potential negative impacts on local communities	BRSR	P8	335-337
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	Governance, BRSR	Sustainable supply chain management, P2	171, 310-311
414-2	Negative social impacts in the supply chain and actions taken	BRSR	P3	321
<b>GRI 415: Public Policy 2016</b>				
415-1	Political contributions	BRSR, Standalone Financial Statement	P7, Other expenses	335, 396
<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	BRSR	P9	338
<b>GRI 417: Marketing and Labeling 2016</b>				
417-1	Requirements for product and service information and labeling	BRSR	P9	339
417-2	Incidents of non-compliance concerning product and service information and labeling	BRSR	P9	339
417-3	Incidents of non-compliance concerning marketing communications	BRSR	P9	339
<b>GRI 418: Customer Privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	BRSR	P9	338

P - Principles of BRSR