



## 2021 GRI, UNGC, and SDG Content Index

At C&A we strive to report transparently against three major global sustainability frameworks: the Global Reporting Initiative (GRI) Standards, United Nations Global Compact (UNGC), and United Nations Sustainable Development Goals (SDGs). This table details where the various framework elements are discussed [in this report](#) and [online](#). A link to our UNGC Communication on Progress can be found [here](#).

Statement of Use	C&A has reported the information cited in this GRI content index for the period March 2021 - February 2022 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Disclosure	Location	UNGC Principles	SDG	Comments
<b>GRI 2: General Disclosures 2021</b>				
<b>The Organisation and its Reporting Practices</b>				
2-1 Organisational details	<a href="#">About Our Brand</a> - Page 73			
2-2 Entities included in the organisation's sustainability reporting	<a href="#">About Our Report</a> - Page 71			C&A does not disclose financial statements on a global level. We publish financial statements where national regulations require this.
2-3 Reporting period, frequency and contact point				Reporting period: March 2021 - February 2022  Frequency: Annual  Publication date: October 2022  Contact: <a href="mailto:sustainability@canda.com">sustainability@canda.com</a>
2-4 Restatements of information				No restatements are being made.

2-5 External assurance				This report is not externally assured.
<b>Activities and Workers</b>				
2-6 Activities, value chain and other business relationships	<a href="#">About Our Brand</a> - Page 73  <a href="#">Worker Wellbeing</a> - Page 48 <a href="#">Environmental Stewardship</a> - Page 30  <a href="#">Supplier List</a>  <a href="#">Our Key External Stakeholders</a>  <a href="#">Our Key Partnerships</a>  <a href="#">Social Stewardship Programme Summary</a>			
2-7 Employees	<a href="#">About Our Brand</a> - Page 73  <a href="#">People &amp; Community</a> - Page 56	Principle 6	SDG 5	
<b>Governance</b>				
2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">About Our Report</a> - Page 71  <a href="#">How We Manage Sustainability</a>			
2-13 Delegation of responsibility for managing impacts	<a href="#">About Our Report</a> - Page 71  <a href="#">How We Manage Sustainability</a>			
<b>Strategy, Policies, Practices</b>				
2-22 Statement on sustainable development strategy	<a href="#">From Our Leadership</a> - Page 3			
2-23 Policy commitments	<a href="#">Sustainability Reports and Resources</a>  <a href="#">Human Rights Policy</a>	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6 Principle 7 Principle 10	SDG 8 SDG 12	Our data is based on science – and where that is unavailable, we take a precautionary approach.
2-24 Embedding policy commitments	<a href="#">Environmental Stewardship</a> - Page 30 - <a href="#">Sustainability Reports and Resources</a>  <a href="#">Social Stewardship</a>			

	<a href="#">Programme Summary</a>			
2-27 Compliance with laws and regulations				There were no incidents of non-compliance during the reporting period.
2-28 Membership associations	<a href="#">Industry Collaboration</a> - Page 65 <a href="#">Industry Collaboration</a>  <a href="#">Our Key Partnerships</a>  <a href="#">Our Key External Stakeholders</a>		SDG 9 SDG 17	
<b>Stakeholder Engagement</b>				
2-29 Approach to stakeholder engagement	<a href="#">About Our Report</a> - Page 71  <a href="#">Materiality Assessment</a>  <a href="#">Our Key External Stakeholders</a>  <a href="#">Stakeholder Engagement</a>		SDG 9	
2-30 Collective bargaining agreements	<a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Worker Wellbeing – Promoting Freedom of Association</a>  <a href="#">Social Stewardship Programme Summary</a>	Principle 3	SDG 8	We do not currently report this data, but we are working to standardise how we collect this information and hope to report it in the future.
<b>GRI 3: Material Topics 2021</b>				
3-1 Process to determine material topics	<a href="#">About Our Report</a> - Page 71  <a href="#">Materiality Assessment</a>			
3-2 List of material topics	<a href="#">Materiality Assessment</a>			

Disclosures to the Topic-Specific Standards are provided below.

GRI Disclosure	Location	UNGC Principles	SDG	Comments
<b>Topic-Specific Standards</b>				
<b>GRI 205: Anti-Corruption 2016</b>				
3-3 Management of material topics	<a href="#">Sustainability Governance</a>  <a href="#">Code of Ethics for Employees</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Human Rights Policy</a>	Principle 10		
205-1 Operations assessed for risks related to corruption	<a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Supplier Code of Conduct</a>			We are working towards a risk management and reporting system that will ensure violations of the Employee Code of Ethics or the Supplier Code of Conduct are reported in the future. Operations have not been formally assessed, but no significant risks related to corruption have been identified.
205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Worker Wellbeing</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Code of Ethics for Employees</a>			
205-3 Confirmed incidents of corruption and actions taken				Four incidents have been proved substantiated. Corrective action included issuance of warning letters, additional shadow audits and increased awareness sessions for staff and factories.
<b>GRI 206: Anti-Competitive Behavior 2016</b>				
3-3 Management of material topics	<a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Worker Wellbeing - Supplier Code of Conduct</a>  <a href="#">Code of Ethics for Employees</a>			
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices				No legal actions have been taken regarding anti-competitive, anti-trust or monopoly behaviour.
<b>GRI 301: Materials 2016</b>				
3-3 Management of material topics	<a href="#">Sustainable Materials</a> - Page 11	Principle 8 Principle 9	SDG 9 SDG 12 SDG 13	

	<a href="#">Circular Fashion</a> - Page 19			
301-1 Materials used by weight or volume	<a href="#">Sustainable Materials</a> - Page 11			
301-2 Recycled input materials used	<a href="#">Sustainable Materials</a> - Page 11  <a href="#">Circular Fashion</a> - Page 19  <a href="#">Our Performance</a> - Page 67  <a href="#">Circular Fashion</a>  <a href="#">Sustainable Materials</a>			
301-3 Reclaimed products and their packaging materials	<a href="#">Circular Fashion</a> - Page 19		SDG 9	In addition to use of recycled materials in some products, we are helping our customers recycle used clothing. We expanded our in-store take-back programme to new geographies and stores.
<b>GRI 302: Energy 2016</b>				
3-3 Management of material topics	<a href="#">Environmental Stewardship</a> - Page 30  <a href="#">Reducing Greenhouse Gas Emissions</a>	Principle 7 Principle 8 Principle 9	SDG 12 SDG 13	
302-4 Reduction of energy consumption	<a href="#">Environmental Stewardship</a> - Page 30  <a href="#">Doing Our Part to Address Climate Change</a> - Page 32			
<b>GRI 303: Water and Effluents 2018</b>				
3-3 Management of material topics	<a href="#">Water Stewardship</a> - Page 41  <a href="#">Sustainable Chemicals Management</a> - Page 36  <a href="#">Commitment to Safe Chemicals</a>	Principle 7 Principle 8 Principle 9	SDG 6 SDG 12	
303-1 Interactions with water as a shared resource	<a href="#">Water Stewardship</a> - Page 41			
303-2 Management of water discharge-related impacts	<a href="#">Environmental Stewardship</a> - Page 30		SDG 14 SDG 15	

	<a href="#">Sustainable Chemicals Management</a> - Page 36			
303-5 Water consumption	<a href="#">Water Stewardship</a> - Page 41  <a href="#">Our Performance</a> - Page 67			2019 was the last year we calculated our water footprint due to the COVID-19 pandemic.
<b>GRI 305: Emissions 2016</b>				
3-3 Management of material topics	<a href="#">Doing Our Part to Address Climate Change</a> - Page 32  <a href="#">Reducing Greenhouse Gas Emissions</a>	Principle 7 Principle 8 Principle 9	SDG12 SDG13	
305-1 Direct (Scope 1) GHG emissions	<a href="#">Doing Our Part to Address Climate Change</a> - Page 32			
305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Doing Our Part to Address Climate Change</a> - Page 32			
305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Doing Our Part to Address Climate Change</a> - Page 32			
305-5 Reduction of GHG emissions	<a href="#">Doing Our Part to Address Climate Change</a> - Page 32  <a href="#">Our Performance</a> - Page 67			
<b>GRI 306: Waste 2020</b>				
3-3 Management of material topics	<a href="#">Moving to Zero Waste</a> - Page 43  <a href="#">Towards Zero Waste</a>	Principle 7 Principle 8 Principle 9	SDG 12	
306-1 Waste generation and significant waste-related impacts	<a href="#">Moving to Zero Waste</a> - Page 43  <a href="#">Circular Fashion</a> - Page 19  <a href="#">Eliminating Plastic Pollution</a> - Page 27			
306-2 Management of significant waste-related impacts	<a href="#">Moving to Zero Waste</a> - Page 43  <a href="#">Circular Fashion</a> - Page 19  <a href="#">Eliminating Plastic Pollution</a> - Page 27			

306-3 Waste generated	<a href="#">Moving to Zero Waste</a> - Page 43  <a href="#">Our Performance</a> - Page 67		SDG 15	
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
3-3 Management of material topics	<a href="#">Environmental Stewardship</a> - Page 30			
308-1 New suppliers that were screened using environmental criteria	<a href="#">Environmental Stewardship</a> - Page 30			100% of new suppliers to C&A are screened using social and environmental criteria.
308-2 Negative environmental impacts in the supply chain and actions taken	<a href="#">Environmental Stewardship</a> - Page 30  <a href="#">Sustainable Chemicals Management</a> - Page 36  <a href="#">Eliminating Plastic Pollution</a> - Page 27  <a href="#">Water Stewardship</a> - Page 41  <a href="#">Safeguarding Animal Welfare</a> - Page 45		SDG 3	
<b>GRI 401: Employment 2016</b>				
3-3 Management of material topics	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Employee Wellbeing</a>  <a href="#">Worker Wellbeing</a>  <a href="#">Community Wellbeing</a>  <a href="#">Human Rights Policy</a>	Principle 6	SDG 5 SDG 8 SDG 11	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees				We do not currently report this data, but we are working to standardise how we collect this information and hope to report it in the future.
401-3 Parental leave				We do not currently report this data, but we are working to standardise how we collect this

				information and hope to report it in the future.
<b>GRI 402: Labour/Management Relations 2016</b>				
3-3 Management of material topics	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Employee Wellbeing</a>  <a href="#">Worker Wellbeing</a>  <a href="#">Code of Ethics for Employees</a>  <a href="#">Human Rights Policy</a>	Principle 6	SDG 8	
402-1 Minimum notice periods regarding operational changes				We do not currently report this data, but we are working to standardise how we collect this information and hope to report it in the future.
<b>GRI 404: Training and Education 2016</b>				
3-3 Management of material topics	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Employee Wellbeing</a>		SDG 8	
404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Employee Wellbeing</a>			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
3-3 Management of material topics	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Equity &amp; Inclusion</a>	Principle 6	SDG 5	
405-2 Ratio of basic salary and remuneration of women to men				We do not currently report this data, but we are working to standardise how we collect this information and hope to report it in the future.
<b>GRI 406: Non-Discrimination 2016</b>				
3-3 Management of material topics	<a href="#">People &amp; Community</a> - Page 56  <a href="#">Code of Ethics for Employees</a>  <a href="#">Supplier Code of Conduct</a>	Principle 6	SDG 5	



	<a href="#">Human Rights Policy</a>			
406-1 Incidents of discrimination and corrective actions taken				One substantiated incident on factory level and one on store level. Both cases related to verbal discrimination and appropriate actions were initiated.
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
3-3 Management of material topics	<a href="#">Worker Wellbeing</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Supplier Code of Conduct – Supporting Guidelines</a> <a href="#">Human Rights Policy</a> <a href="#">Social Stewardship Programme Summary</a>	Principle 3	SDG 8	
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Worker Wellbeing</a>			
<b>GRI 408: Child Labour 2016</b>				
3-3 Management of material topics	<a href="#">Worker Wellbeing</a> <a href="#">Supplier Code of Conduct</a> <a href="#">Supplier Code of Conduct – Supporting Guidelines</a> <a href="#">Zero Tolerance Issues in the Supply Chain</a> <a href="#">Social Stewardship Programme Summary</a> <a href="#">Human Rights Policy</a>	Principle 5	SDG 8	
408-1 Operations and suppliers at significant risk for	<a href="#">Worker Wellbeing</a>			

incidents of child labour				
<b>GRI 409: Forced or Compulsory Labour 2016</b>				
3-3 Management of material topics	<a href="#">Worker Wellbeing</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Supplier Code of Conduct – Supporting Guidelines</a>  <a href="#">Zero Tolerance Issues in the Supply Chain</a>  <a href="#">Migrant Labour Policy</a>  <a href="#">Migrant Worker Hostel Guidelines</a>  <a href="#">Social Stewardship Programme Summary</a>  <a href="#">Human Rights Policy</a>	Principle 4	SDG 8	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	<a href="#">Worker Wellbeing</a>			
<b>GRI 413: Local Communities 2016</b>				
3-3 Management of material topics	<a href="#">Community Wellbeing</a>  <a href="#">Worker Wellbeing</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Social Stewardship Programme Summary</a>  <a href="#">Human Rights Policy</a>		SDG 1 SDG 2 SDG 3 SDG 11	
413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">People &amp; Community</a> - Page 56 <a href="#">Community Wellbeing</a>		SDG 1 SDG 2 SDG 3 SDG 11	

<b>GRI 414: Supplier Social Assessment 2016</b>				
3-3 Management of material topics	<a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Worker Wellbeing</a>  <a href="#">Supplier Code of Conduct</a>  <a href="#">Social Stewardship Programme Summary</a>	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6	SDG 3 SDG 5 SDG 8	
414-1 New suppliers that were screened using social criteria	<a href="#">Worker Wellbeing</a> - Page 48			100% of new suppliers to C&A are screened using social and environmental criteria.
414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Worker Wellbeing</a> - Page 48  <a href="#">Worker Wellbeing</a>  <a href="#">Social Stewardship Programme Summary</a>		SDG 1 SDG 2	
<b>GRI 415: Public Policy 2016</b>				
3-3 Management of material topics	<a href="#">Our Key External Stakeholders</a>  <a href="#">Our Key Partnerships</a>  <a href="#">Industry Collaboration</a>			
415-1 Political contributions		Principle 10		No financial or in-kind political contributions were made directly or indirectly.
<b>GRI 416: Customer Health and Safety 2016</b>				
3-3 Management of material topics	<a href="#">About Our Brand</a> - Page 73  <a href="#">Sustainable Chemicals Management</a> - Page 36		SDG 12	
416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">About Our Brand</a> - Page 73 <a href="#">Sustainable Chemicals Management</a> - Page 36			100% of our products sold in Europe are assessed for health and safety impacts.
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services				C&A had no product recalls in 2021.

<b>GRI 417: Marketing and Labeling 2016</b>				
3-3 Management of material topics	<a href="#">Enabling Consumers</a> - Page 61			
417-1 Requirements for product and service information and labelling				We do not currently report this data, but we are working to standardise how we collect this information and hope to report it in the future.
417-2 Incidents of non-compliance concerning product and service information and labelling				There were no incidents of non-compliance during this reporting period.
417-3 Incidents of non-compliance concerning marketing communications				There were no incidents of non-compliance during the reporting period.
<b>GRI 418: Customer Privacy 2016</b>				
3-3 Management of material topics	<a href="#">About Our Brand</a> - Page 73  <a href="#">C&amp;A Privacy Statement</a>			
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Data Privacy &amp; Security</a> - Page 74			

