

GRI CONTENT

BACKGROUND TO THE GRI SUSTAINABILITY REPORTING STANDARD

This index is organized using the GRI Standard (Comprehensive Option). The United Nations Global Compact (UNGC) principles are also being referenced and Sustainable Development Goals are being mapped with GRI Standard.

Full Coverage	
Partial Coverage	
No Coverage	

GRI INDEX

GRI 1 used						
Statement of use:						
ARL has reported in accordance with the GRI Standards for the social & environmental performance data of calendar year 2021, economic & financial data for the fiscal year July 1, 2020 to June 30, 2021.						
GENERAL STANDARD DISCLOSURES						
GRI Std.	Strategy and Analysis	Page	SDGs	Explanatory Note	UNGC	Level
The organization and its reporting practices						
2-1	Organizational details	20, 21		ARL Operates only at Morgah Rawalpindi in Pakistan		
2-2	Entities included in the organization's sustainability reporting	15, 90-91		ARL is the only entity included in the report		
2-3	Reporting period, frequency and contact point	15, 16		ARL publishes standalone sustainability report and annual report separately		
2-4	Restatements of information	15				
2-5	External assurance	15				
Activities and Workers						
2-6	Activities, value chain and other business relationship	26, 97, 108				
2-7	Employees	33,34				
2-8	Workers who are not employees	34, 35	8	The third party workers are contract workers employed through contractors performing multiple tasks & services including general , janitorial, gardening, security & maintenance etc.		
Governance						
2-9	Governance Structure and composition	18, 19, 23, 41, 87, 88				
2-10	Nominating and selecting the highest governance body	-		The shareholders of the Company after every three years elect a Board of Directors amongst them, in accordance with the eligibility criteria given in the Companies Act 2017 and the prevailing Listing Regulations of the Pakistan Stock Exchange Limited. The Directors so elected act on behalf of the shareholders		

				and review the overall management of the Company. Most of the Board members are on the Board for the last decade and have developed expertise in the financial, operational, economic and environmental aspects of the Company. The Board has also formed different Committees, which meet regularly and assist the Board on respective mandate assigned to them. While nominating members of the Board Committees, the relevant expertise of the Board members is considered		
2-11	Chair of the highest governance body	18		The chair of the highest governance body is not a senior executive		
2-12	Role of highest governance body in overseeing the management of impacts	16				
2-13	Delegation of responsibility for managing impacts	22, 23		There are executive level position having responsibilities regarding economic, social and environmental topics and these report to the governance body through HODs and CEO. For further details refer to the department section at www.arl.com.pk We value the concerns/recommendations of our stakeholders. The shareholders' can give their feedback/recommendation in general meetings of the company. CEO has formulated various committees comprising of senior management on operational, environmental & financial matters of the Company, which regularly give their feedbacks on the matters concerning their respective area to the CEO & where appropriate, the CEO update the Board on any specific matters highlighted by the committees		
2-14	Role of the highest governance body in sustainability reporting	16				
2-15	Conflicts of interest			Directors and employees, irrespective of their function, grade or standing, must avoid conflict of interest situations between their direct or indirect (including members of immediate family) personal interests and the interest of the Company. Also, no employee will perform any kind of work (involving monetary benefit directly or otherwise) for a third party without proper approval of CEO. Employees must notify their direct supervisor of any actual or potential conflict of interest situation and obtain a written ruling as to their individual case. In case of directors, such ruling can only be given by the Board and will be disclosed to the shareholders. The Conflicts of Interest are fairly mentioned in Conduct & Discipline Policy		

2-16	Communication of critical concern	6-7, 9-14, 17 & 23		Any critical concern regarding any potential risks and opportunities relating to operations, health, safety & environmental impacts on local community are communicated to the CEO by the senior management in the fortnightly Management Committee meetings & if required earlier. After considering the sensitivity of the information as the case, may be it can be communicate to the Board. As per policy, all critical matters relating to operation and environment are communicated to the Board. The Board gives guideline to the management for amicable resolution of the problem. Apart from other matters in this connection, the Board advised management for setting up Diesel Hydrodesulphurization unit to reduce sulphur contents in diesel. This project has been successfully completed		
2-17	Collective knowledge of highest governance body			The Company's management encourages its senior management to participate in international and local workshops, seminars etc. to enhance their knowledge of economic, environmental and social topics. Further the Company organize Human Resource and HSE Conferences on regular basis for the professional development of its management. The management also encourages its senior management to write articles in International Magazine/Journals		
2-18	Evaluation of the performance of the highest governance body			The Board strives to continuously improve its and Board Committees' effectiveness. Board of Directors has developed a mechanism as required under the Code of Corporate Governance to undertake annual evaluation to assess Board's and its Committees' performance. The Board also reviews developments in corporate governance to ensure that the Company always remains aligned with best practices		
2-19	Remuneration policies			The Board of Directors have formulated a Directors' Remuneration Policy. Its main features include that every director including alternate directors are entitled to meeting fee as remuneration for attending meetings of the Board of Directors. No remuneration shall be paid for attending General Meeting(s) or meetings of the Committee(s) of the Board and/or any other business meetings of the Company		
2-20	Process to determine remuneration					
2-21	Annual total compensation ratio			Stakeholders' views are sought and taken into account regarding remuneration through independent organizational surveys, HR resources, & remuneration committee of BOD		
Strategy, policies and practices						
2-22	Statement on sustainable development strategy	6-7				

2-23	Policy commitments	43, 44, 59, 60		The Policies and Procedures all are approved by Board of Directors or CEO. The Policy commitments are implemented in letter & spirit in all areas of the organization. Policy Commitments are Formally / Informally communicated through Circulars / Emails / Sustainability Report/ Annual Reports /Safety Talks / Awareness sessions. All policies are publically available http://www.arl.com.pk/hseq.php http://www.arl.com.pk/hr_policy.php http://www.arl.com.pk/Code_of_conduct.pdf http://www.arl.com.pk/COC_workplace.pdf http://www.arl.com.pk/Whistle_Blowing_Policy.pdf		
2-24	Embedding policy commitments	25, 46,47, 61		Limit of Authority (LOA), a document explaining extent of employee authority across different levels within organization/ limits are clearly defined. All organizational strategies are implemented through Corporate Target on macro level. Individual Targets are derived in line with Corporate Targets, where applicable. Internal / External Audits are conducted to monitor performance. Policy changes are communicated through circulations / Awareness sessions		
2-25	Processes to remediate negative impacts			There is Grievance Policy in practice in the Company. A proper procedure is followed. Employee can register complaint in Suggestion Box placed at various location or through writing addressed to HOD (HR&A) or the CEO. Any employee can give feedback for improvement through Suggestion Box / HSE Cards / Complain registration or through discussion with In charges or HOD		
2-26	Mechanism for seeking advice and raising concerns	38, 43, 44, 57		Employee Relations Manual (ERM) is the company rule book and guideline for all the matters of the Management staff. Labour Laws (Code of Labour) is the manual and guideline for the non-management/Apprentices staff in order to seek advice on matters related to organizational integrity and alike		
2-27	Compliance with laws and regulations			No significant instances of non-compliance with laws and regulations during the reporting period		
2-28	Membership associations	108				
Stakeholder engagement						
2-29	Approach to stakeholder engagement	25-32, 103-105	16			
2-30	Collective bargaining agreements	39-40	16			
Management Approach on Material Topics						
3-1	Process to determine material topics	17				
3-2	List of material topics	17				

3-3	Management of material topics	25-32				
Economic Performance						
201-1	Direct economic value generated and distributed	54	2,5,7, 8,9	There is no discrimination of wages on the basis of gender		
201-2	Financial implications and other risks and opportunities due to climate changes	9-14	13			7
201-3	Defined benefit plan obligations and other retirement plans	42				
201-4	Financial assistance received from government	-		Government of Pakistan has no shareholding in the company. ARL has not received any financial assistance from Government of Pakistan		
Market Presence						
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	40-41	1,5,8			
202-2	Proportion of senior management hired from the local community	33-34	8			
Indirect Economic Impacts						
203-1	Infrastructure investments and services supported	50-53	2,5,7, 9,11			
203-2	Significant indirect economic impacts	50-53	1,2,3,8,10,17			
Procurement Practices						
204-1	Proportion of spending on local suppliers	99-100	12			
Anti-corruption						
205-1	Operations assessed for risks related to corruption	57	16			
205-2	Communication and training about anti-corruption policies and procedures	57	16			
205-3	Confirmed incidents of corruption and actions taken	57	16			
Anti-competitive behaviour						
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	57	16			
Materials						
301-1	Materials used by weight or volume	62	12,8	Only crude oil was purchased externally while all other resources are sourced internally		8
301-2	Recycled input materials used	62	12,8			8,9
301-3	Reclaimed products and their packaging materials	-	8,12	Packaging materials are not in use since fuels are transported via pipelines and bowsers. ARL products sold are not reclaimable hence not applicable		
Energy						

302-1	Energy consumption within the organization	63-64	7,8, 12,13	The calculations are based on the MMBtu of energy consumed per barrel of crude processed while the conversion factors are taken from Pakistan Annual Energy book	8	
302-2	Energy consumption outside of the organization	63-64	7,8, 12,13	Our significant energy consumption lies within refinery due to refinery operations. Hence we do not calculate energy consumption outside the organization	8	
302-3	Energy intensity	63-64	7,8, 12,13		8,9	
302-4	Reduction of energy consumption	63-64	7,8, 12,13	No reduction has been observed because of addition of four new operating units	8,9	
302-5	Reductions in energy requirements of products and services	63-64	7,8, 12,13	ARL's products are not of long useable life while no services are provided by ARL. Hence we have not included products and services		
Water and Effluents						
303-1	Interactions with water as a shared resource	14, 65	6	All the mentioned data related to water is directly measured		
303-2	Management of water discharge-related impacts	14, 65	6			
303-3	Water withdrawal	66	6,8,12		8	
303-4	Water discharge	66				
303-5	Water consumption	66, 92, 94				
Biodiversity						
304-1	Operational sites owned, leased, managed in or adjacent to, protected areas and areas of high biodiversity value outside protected areas	67-68	6,14,15	ARL does not fall in or adjacent to any protected area, hence not applicable		
304-2	Significant impacts of activities, products, and services on biodiversity	67-68	6,14,15		8	
304-3	Habitats protected or restored	67-68	6,14,15			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	67-68	6,14,15	There is no IUCN red listed species and national conservation listed species with habitats in ARL vicinity		
Emissions						
305-1	Direct (Scope 1) GHG emissions	69-70	3,12,13, 14,15		8	
305-2	Energy indirect (Scope 2) GHG emissions	-		ARL has its own captive power plant to meet its energy demand, so we have no indirect GHG emissions from purchased electricity		
305-3	Other indirect (Scope 3) GHG emissions	-		ARL doesn't calculate scope-3 emissions		
305-4	GHG emissions intensity	69-70	12,13, 14,15			
305-5	Reduction of GHG emissions	69-70	12,13, 14,15		7, 8, 9	
305-6	Emissions of ozone-depleting substances (ODS)	69-70	3,12,13, 14,15	There are no emissions of ozone depleting substances at ARL. Purchase of all equipment using ozone depleting substances is discontinued on September 3, 2004 as a matter of policy		
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	69-70, 73	3,12,13, 14,15			

Effluents and Waste						
306-1	Water discharge by quality and destination	62, 65, 73	3,6,12,13,14,15		8	
306-2	Waste by type and disposal method	70-71	3,6,12,13,14,15			
306-3	Significant spills	74	3,6,12,13,14,15			
306-4	Transport of hazardous waste	71	3,12,13,15	ARL doesn't import or export hazardous waste		
306-5	Water bodies affected by water discharges and/or runoff	-	6,12,13,14,15	ARL remained 100% compliant to all the applicable Environmental Regulations and no concerns expressed by any of the stakeholders. It is concluded that ARL's effluent water moving out of the refinery is harmless to the downstream biodiversity of water related habitats		
Environmental Compliance						
307-1	Non-compliance with environmental laws and regulations	73	12,13,14,15,16			
Supplier Environmental Assessment						
308-1	New suppliers that were screened using environmental criteria	99-100		All new Suppliers are assessed on the basis of Environmental Criteria		
308-2	Negative environmental impacts in the supply chain and actions taken	99-100		100% of our suppliers have been assessed on the basis of negative environmental impacts inside refinery		
Employment						
401-1	New employee hires and employee turnover	33-34	8,5			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	39-40, 42	8			
401-3	Parental leave	40	8,5			
Labour/Management Relations						
402-1	Minimum notice periods regarding operational changes	39	8	The minimum period is decided with prior mutual discussion on case to case basis	1,3	
Occupational Health and Safety						
403-1	Occupational health and safety management system	77-84	8			
403-2	Hazard identification, risk assessment, and incident investigation		3,8	HSEQ policy and Permit to Work System authorizes workers to stop work and report immediately if the conditions are not safe		
403-3	Occupational health services		3,8			
403-4	Worker participation, consultation, and communication on occupational health and safety		8			
403-5	Worker training on occupational health and safety					
403-6	Promotion of worker health					
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		10, 17, 77-84			

403-8	Workers covered by an occupational health and safety management system	10, 17, 33-34, 77-84		100% Employee are covered by ARL's Occupational Health and safety management system		
403-9	Work-related injuries	77-84		There has been no fatality reported during the year		
403-10	Work-related ill health					
Training and Education						
404-1	Average hours of training per year per employee	35-36	4,5,8			
404-2	Programs for upgrading employee skills and transition assistance programs	35-36	8			
404-3	Percentage of employees receiving regular performance and career development reviews	35-36	8,5	100 % coverage of management and non-management employees by gender and category		
Diversity and Equal Opportunity						
405-1	Diversity of governance bodies and employees	41	5,8	No females are included in governance body while female employees do constitute in the sub management committees on the basis of their experience and technical expertise		
405-2	Ratio of basic salary and remuneration of women to men	41	5,8,10			
Non-discrimination						
406-1	Incidents of discrimination and corrective actions taken	38	5,8,16			
Freedom of Association and Collective						
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	38-39	8			
Child Labour						
408-1	Operations and suppliers at significant risk for incidents of child labour	38-39	8,16			
Forced or Compulsory Labour						
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	39-40	8	At ARL, no operation & suppliers is identified having a significant risk for incidents of child and forced labour. We have commitment on the restriction of employment below the age of 18 years and consider it a serious violation to Labour Laws		
Security Practices						
410-1	Security personnel trained in human rights policies or procedures	38	16	All the security staff either directly hired or through third party has been trained on human right policies		
Rights of Indigenous Peoples						
411-1	Incidents of violations involving rights of indigenous peoples	-	2	ARL respects the right of indigenous people and no incident is reported regarding its violation		
Human Rights Assessment						

412-1	Operations that have been subject to human rights reviews or impact assessments	-		ARL is a member of UNGC and strictly adheres to the Human Rights charter & applicable laws. All the operations at ARL subjected to impacts are assessed. 100% human rights reviews or impact assessments has been made at all operations		
412-2	Employee training on human rights policies or procedures	38-40				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	38-40		In the reporting year no significant investment agreements were made		
Local Communities						
413-1	Operations with local community engagement, impact assessments, and development programs	27, 45-49				
413-2	Operations with significant actual and potential negative impacts on local communities		1,2			
Supplier Social Assessment						
414-1	New suppliers that were screened using social criteria	-	5,8,16	ARL assessed and ensured 100% assessment of suppliers on social basis		
414-2	Negative social impacts in the supply chain and actions taken	-	5,8,16	ARL ensures to mitigate any significant actual and potential negative impacts within its boundary and control. Impacts of Suppliers are assessed 100 % and no supplier has been found with potential negative social impacts		
Public Policy						
415-1	Political contributions	-	16	No financial and in-kind political contribution made by the company		
Customer Health and Safety						
416-1	Assessment of the health and safety impacts of product and service categories	101-102				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	101-102	16			
Marketing and Labelling						
417-1	Requirements for product and service information and labelling	101-102	12,16			
417-2	Incidents of non-compliance concerning product and service information and labelling		16			
417-3	Incidents of non-compliance concerning marketing communications		-			
Customer Privacy						
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	102	16	No incident reported		
Socioeconomic Compliance						

419-1	Non-compliance with laws and regulations in the social and economic area	102	16	ARL complies with all country applicable laws, regulations and neither fined nor faced any non-monetary sanctions. No Non-compliance with laws and regulations in the social and economic area was observed during the reporting year	
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Your comments and suggestions are encouraged.

1. Your overall comments on this report?

2. Your comments on our approach to stakeholders?

3. Any particular areas of improvement you would like to identify in this report?

4. What further information would you like to see in our future Sustainability Report?

5. Any other suggestions?

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