



GENERAL STANDARD DISCLOSURES																					
Statement of use		FCC has reported the information cited in this GRI content index for the period April 1, 2022, to March 31, 2023, with reference to the GRI Standards.																			
GRI 1 used		GRI 1: Foundation 2021																			
GRI Standard	Disclosure	Response	Omissions																		
GRI 2: General Disclosures 2021																					
1. The organization and its reporting practices																					
2-1	Organizational details	Page 7 in the 2022-23 ESG Report and page 6 in the 2022-23 Annual Report.																			
2-2	Entities included in the organization’s sustainability reporting	Financing and other services to primary producers and agribusiness and agri-food operators, FCC Ventures, FCC Management Software (AgExpert). Page 6 in the 2022-23 Annual Report.																			
2-3	Reporting period, frequency and contact point	<table border="1"> <thead> <tr> <th></th> <th>ESG report</th> <th>Annual report</th> </tr> </thead> <tbody> <tr> <td>Fiscal year</td> <td colspan="2">April 1, 2022, to March 31, 2023</td> </tr> <tr> <td>Reporting frequency</td> <td>Annual</td> <td></td> </tr> <tr> <td>Previous published report</td> <td>November 8, 2022</td> <td>July 21, 2022</td> </tr> <tr> <td>Current published report</td> <td>July 24, 2023</td> <td>July 20, 2023</td> </tr> <tr> <td>Contact point for questions regarding the report</td> <td>Rachel Leadbeater, Director, Environmental, Social and Governance rachel.leadbeater@fcc-fac.ca</td> <td></td> </tr> </tbody> </table>		ESG report	Annual report	Fiscal year	April 1, 2022, to March 31, 2023		Reporting frequency	Annual		Previous published report	November 8, 2022	July 21, 2022	Current published report	July 24, 2023	July 20, 2023	Contact point for questions regarding the report	Rachel Leadbeater, Director, Environmental, Social and Governance rachel.leadbeater@fcc-fac.ca		
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2-4	Restatements of information	Page 60 in the 2022-23 ESG Report on the Financial Performance table. Employee wages and benefits in 2020-21 was restated as disclosed in the financial statement in the 2021-22 Annual Report.																			
2-5	External assurance	Page 17 in the 2022-23 ESG Report.																			
2. Activities and workers																					
2-6	Activities, value chain and other business relationships	Pages 7 and 49 in the 2022-23 ESG Report and pages 34-35 in the 2022-23 Annual Report.																			
2-7	Employees	Page 46 of the 2022-23 ESG Report.																			
2-8	Workers who are not employees		Information unavailable for total number of workers who are not employees.																		

3. Governance			
2-9	Governance structure and composition	Pages 57-58 in the 2022-23 ESG Report and pages 14-18 and 54 in the 2022-23 Annual Report.	
2-10	Nomination and selection of the highest governance body	Page 14 in the 2022-23 Annual Report.	
2-11	Chair of the highest governance body	Pages 14-18 in the 2022-23 Annual Report.	
2-12	Role of highest governance body in overseeing the management of impacts	Pages 57-58 in the 2022-23 ESG Report and pages 14-18 and 54 in the 2022-23 Annual Report.	
2-13	Delegation of responsibility for managing impacts	Pages 57-58 in the 2022-23 ESG Report and pages 14-18 and 54 in the 2022-23 Annual Report.	
2-14	Role of the highest governance body in sustainable reporting	Pages 57-58 in the 2022-23 ESG Report and pages 14-18 and 54 in the 2022-23 Annual Report.	
2-15	Conflicts of interest	Page 53 in the 2022-23 ESG Report and fcc.ca (About FCC/Governance/Transparency).	
2-16	Communication of critical concerns	Pages 52-56 in the 2022-23 ESG Report and pages 14-16 in the 2022-23 Annual Report.	2-16 b Information unavailable for number of critical concerns.
2-17	Collective knowledge of the highest governance body	Pages 57-58 in the 2022-23 ESG Report and fcc.ca (About FCC/Corporate profile/Leadership).	
2-18	Evaluation of the performance of the highest governance body	Page 16 in the 2022-23 Annual Report.	
2-19	Remuneration policies	Pages 16-17 in the 2022-23 Annual Report.	2-19 a-b Information unavailable for remuneration policies.
2-20	Process to determine remuneration	Pages 16-17 in the 2022-23 Annual Report.	2-20 a-b Information unavailable for process to determine remuneration.
2-21	Annual total compensation ratio	Pages 16-17 in the 2022-23 Annual Report.	2-21 a-b Information unavailable for annual compensation ratio.

4. Strategy, policies and practices

2-22	Statement on sustainable development strategy	Pages 2-4 in the 2022-23 ESG Report.	
2-23	Policy commitments	Pages 51-54 in the 2022-23 ESG Report and pages 8-9 and 47-51 in the 2022-23 Annual Report.	
2-24	Embedding policy commitments	Pages 51-54 in the 2022-23 ESG Report and pages 47-51 in the 2022-23 Annual Report.	
2-25	Processes to remediate negative impacts	Pages 51-54 in the 2022-23 ESG Report.	
2-26	Mechanisms for seeking advice and raising concerns	Pages 51-54 in the 2022-23 ESG Report and fcc.ca (Contact Us/ Customer Complaint Process and Accessibility Feedback).	
2-27	Compliance with laws and regulations	Pages 51-54 in the 2022-23 ESG Report.	
2-28	Membership associations	See fcc.ca (About FCC/What we stand for/Find reports/2022-23 Memberships of Association).	

5. Stakeholder engagement

2-29	Approach to stakeholder engagement	Pages 13-15 in the 2022-23 ESG Report.	
2-30	Collective bargaining agreements	FCC has no employees who are covered under collective bargaining agreements.	

GRI 3: Material topics 2021

3-1	Process to determine material topics	Pages 13-15 in the 2022-23 ESG Report.	
3-2	List of material topics	Pages 13-15 in the 2022-23 ESG Report.	

GRI 205: Anti-corruption 2016

3-3	Management of material topics	Pages 52-54 in the 2022-23 ESG Report.	
205-2	Communications and training about anti-corruption policies and procedures	Pages 52-54 in the 2022-23 ESG Report.	Information unavailable for number of employees.
205-3	Confirmed incidents of corruption and actions taken	Page 55 in the 2022-23 ESG Report.	

GRI 302: Energy 2016			
3-3	Management of material topics	Pages 24-29 in the 2022-23 ESG Report and pages 52-59 in the 2022-23 Annual Report.	
302-1	Energy consumption within the organization	Pages 26-29 in the 2022-23 ESG Report and pages 60-64 in the 2022-23 Annual Report.	
302-2	Energy consumption outside of the organization	Pages 26-29 in the 2022-23 ESG Report and pages 60-64 in the 2022-23 Annual Report.	
302-4	Reduction of energy consumption	Page 26 in the 2022-23 ESG Report and pages 57 and 60-61 in the 2022-23 Annual Report.	
GRI 305: Emissions 2016			
3-3	Management of material topics	Pages 24-29 in the 2022-23 ESG Report and pages 52-59 in the 2022-23 Annual Report.	
305-1	Direct (Scope 1) GHG emissions	Pages 24-29 in the 2022-23 ESG Report and pages 60-64 in the 2022-23 Annual Report.	
305-2	Energy indirect (Scope 2) GHG emissions	Pages 24-29 in the 2022-23 ESG Report and pages 60-64 in the 2022-23 Annual Report.	
305-3	Other indirect (Scope 3) GHG emissions	Pages 24-29 in the 2022-23 ESG Report and pages 60-64 in the 2022-23 Annual Report.	
305-5	Reduction of GHG emissions	Pages 24-29 in the 2022-23 ESG Report and pages 57 and 60-64 in the 2022-23 Annual Report.	
GRI 401: Employment 2016			
3-3	Management of material topics	Pages 40-47 in the 2022-23 ESG Report.	
401-1	New employee hires and employee turnover	Pages 46-47 in the 2022-23 ESG Report.	Information unavailable by age group.
GRI 405: Diversity and equal opportunity 2016			
3-3	Management of material topics	Pages 40-47 in the 2022-23 ESG Report.	
405-1	Diversity of governance bodies and employees	Pages 40-47 and 57 in the 2022-23 ESG Report.	Information unavailable by age group.

GRI 413: Local communities 2016

3-3	Management of material topics	Pages 6-9 and 21-28 in the 2022-23 Annual Report.	
413-1	Operations with local community engagement, impact assessments, and development programs	Pages 24, 35, 36-37, 39, 43 and 48-49 in the 2022-23 ESG Report.	Information unavailable on impact assessments.

GRI 418: Customer privacy 2016

3-3	Management of material topics	Pages 55-56 in the 2022-23 ESG Report.	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 56 in the 2022-23 ESG Report.	