

IMERYS SUSTAINABILITY REPORTING PRINCIPLES

2021



IMERYS

IMERYS 2021 SUSTAINABILITY REPORTING PRINCIPLES

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PURPOSE AND SCOPE | MATERIALITY COMPLETENESS

1. PURPOSE AND SCOPE

SustainAgility, the Group Sustainability program, is articulated around three axes as outlined in the Group Sustainability Charter:

- **Empowering our people:** making sure employees and the people we work with stay healthy and safe, nurturing talent, promoting diversity & inclusion, fostering social dialogue and safeguarding human rights;
- **Caring for our planet:** protecting the environment, promoting non-energetic resources efficiency, preserving biodiversity, and acting on climate change;
- **Building for the future:** behaving ethically, operating fairly, ensuring responsible purchasing, engaging with communities and promoting sustainable products and technologies.

Imerys Sustainability reporting complies with the French “*Déclaration de Performance Extra-Financière*” (DPEF) Law¹ and other applicable French reporting obligations. The Group Sustainability program is based on frameworks and standards such as the GRI’s Sustainability Reporting Guidelines (“Core” option), the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, ILO Fundamental Conventions, the Organization for Economic Co-operation and Development Guidelines, the International Organization for Standardization (ISO) 26000, the Sustainability Accounting Standards Board (SASB) standards for Metals and Mining and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations (see *correspondence tables for SASB Standards and TCFD recommendations in Annex, pages 9-12 of this document*).

This document describes the reporting principles and standards the Group follows to generate the non-financial performance indicators that are reported within its annual Universal Registration Document, which is available on [imerys.com](https://www.imerys.com).

Imerys Sustainability reporting covers all of the activities over which the Group exerts operational control. Imerys has structured the processes for data consolidation and quality control to ensure the reliability and auditability of the reporting, including several layers of internal verifications.

2. MATERIALITY COMPLETENESS

A robust assessment of material Sustainability risks is fundamental to the definition of the Imerys Sustainability program. In 2017 and in 2018, in the context of the definition and preparation of the launch of the Group’s Sustainability program, Imerys conducted a materiality assessment in order to further integrate stakeholder expectations on environmental, social and governance (ESG) risks, threats and opportunities facing the Group, and define material Sustainability priorities (that may negatively impact or have the capacity to create value for Imerys and its stakeholders).

The table 1 below shows the Imerys six Sustainability major pillars structured into 16 themes; each theme addressing several sub-themes. A materiality survey was conducted to understand Imerys internal and external stakeholders’ opinions and expectations regarding these 16 Sustainability themes. Each feedback gives the level of criticality of each theme from 1 (Minor) to 6 (Critical) in terms of creation of positive or mitigation of negative impacts associated with Imerys.

The resulting materiality map emerges the priority issues helping in the definition and the continuous improvement of the Sustainability program. The materiality map is available in the 2021 Universal Registration Document on [imerys.com](https://www.imerys.com) (page 60).

At the end of 2019, the results of the materiality assessment were used to define mid-term Sustainability objectives. In 2021, in order to define the next 3-years mid-term objectives and targets, the preliminary phases of the materiality assessment process were relaunched. The final phase is planned at the beginning of 2022.

¹ Decree n° 2017-1265 of August 9, 2017 taken for the application of the ordinance n° 2017-1180 of July 19, 2017 relating to the publication of non-financial information by some large companies and certain groups of companies

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MATERIALITY COMPLETENESS

Table 1: Imerys Sustainability Themes and sub-themes

AXIS	PILLAR	THEMES	SUB-THEMES (examples)
EMPOWERING OUR PEOPLE	SAFETY AND HEALTH	Occupational Safety Management	<ul style="list-style-type: none"> - Leadership & Accountability - Compliance & Continuous Improvement - Behavioral-Based Safety - Integrated Approach
		Occupational Health Management	<ul style="list-style-type: none"> - Health Leadership - Health Organization - Health Hazards and Exposure Control - Health Exposure Monitoring - Health and Business Performance
	HUMAN CAPITAL	Human Rights and Labor Practices	<ul style="list-style-type: none"> - Promotion and compliance with the Human Rights & ILO Fundamental Conventions - Reorganization Management - Working Conditions - Workplace Well-being
		Talents and Skills Management	<ul style="list-style-type: none"> - Learning and Development - Talent and Recruitment - Performance and Career Management
		Social Dialogue	<ul style="list-style-type: none"> - Social Dialogue Organization - Employee Commitment
		Diversity and Inclusion	<ul style="list-style-type: none"> - Non-discrimination - Diversity of Governance - Diversity & Inclusion Program
	CARING FOR OUR PLANET	ENVIRONMENTAL STEWARDSHIP	Environmental Management
Natural Resources Efficiency			<ul style="list-style-type: none"> - Minerals Resources Optimization - Water Use Efficiency - Other Raw Materials Rational Use
Biodiversity and Land Rehabilitation			<ul style="list-style-type: none"> - Biodiversity Conservation - Land Use
CLIMATE CHANGE		Climate Change Strategy	<ul style="list-style-type: none"> - Global Approach to Climate Change - Energy Efficiency - Renewable Energy Sources - Carbon Emissions Management - Supporting Tools to Group Strategy
		Climate Solutions	<ul style="list-style-type: none"> - Innovative Climate Solutions

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MATERIALITY COMPLETENESS | STAKEHOLDER INCLUSIVENESS | DATA COLLECTION AND CONSOLIDATION

BUILDING FOR THE FUTURE	BUSINESS CONDUCT	Corporate Governance	<ul style="list-style-type: none"> - Internal Organization - Risks Assessment - Crisis Management - Relationships with Stakeholders
		Fair Operating Practices and Responsible Purchasing	<ul style="list-style-type: none"> - Business Ethics - Permitting & Property Rights - Responsible Purchasing Management
		Community Engagement	<ul style="list-style-type: none"> - Territorial and Socio-Economic Impact Identification - Support for socio-economic development
	PORTFOLIO MANAGEMENT	Product Sustainability	<ul style="list-style-type: none"> - Sustainable value creation - Market alignment - Product environmental footprint
		Sustainable Technologies	<ul style="list-style-type: none"> - Process Efficiency Approach - Technological Upgrade and Discontinuity

3. STAKEHOLDER INCLUSIVENESS

Imerys depends on the solid long-term relationships it develops with its key stakeholders; respecting the countries, communities and environments across the globe where its operations are located. As such, Imerys considers itself accountable to a wide variety of stakeholders, both internal and external. Identifying stakeholders and gaining an understanding of their needs and expectations is a critical step to foster engagement.

The different stakeholders that have been involved to identify material issues come from different representative areas and include:

- Internal stakeholders: Executive management, senior management of businesses and functions, employees and employee representatives;
- External stakeholders: Local community members, shareholders and investors, banks and brokers, government authorities, business partners, customers, suppliers, subcontractors, professional associations, NGOs, and other stakeholders.

4. DATA COLLECTION AND CONSOLIDATION

Data collection and consolidation follow reporting processes detailed in the reporting protocols published at Group level and are supported by different internal reporting systems.

In 2021, the Group began the full roll-out of a new energy and environmental performance reporting tool. This reporting tool captures Group data and indicators related to environmental management systems certifications, as well as indicators related to the environmental aspects such as water, waste, air emissions, biodiversity, and energy and greenhouse gas emissions. As a result of the implementation of the new reporting tool, several indicators have been adjusted relative to 2020. Where appropriate these changes have been signaled and explained in the Universal registration Document 2021.

The table 2 below is the list of the reporting items, as well as their frequency, scope and consolidation systems in 2021.

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MATERIALITY COMPLETENESS | STAKEHOLDER INCLUSIVENESS | DATA COLLECTION AND CONSOLIDATION

Table 2: Imerys Reporting Items

Items	Frequency	Scope	System	Remarks
Human Resources	Monthly	All	Internal reporting platform	A monthly headcount report is published internally
Safety and Health	Monthly	All	Internal reporting platform	Details of injury or illness are reported and tracked with a centralized internal incident tool; a monthly safety report is published internally
Energy, Emissions and Production	Monthly	All	Internal reporting platform	In accordance with the GHG Protocol with several minor exceptions (detailed in the next sections below); a quarterly energy report is published internally
Environment	Quarterly	All	Internal reporting platform	Commercial activities, sales and administrative offices, as well as projects on customers' sites are excluded
Environmental Incidents	When needed	All	Internal reporting platform	Details and impacts of incident are reported and tracked with a centralized internal incidents tool
Payments to governments	Annually	All mines	Internal reporting platform	Following the financial data reporting process and published on the Group website

Generally, the data reporting parameters include each of the legal entities in which Imerys directly or indirectly owns 50% or more interest, and the reporting structure generally mirrors the business and finance organizations as well as the Group's legal structure. Furthermore, legal entities are normally split into various sites for the relevant indicators. Modifications are occasionally made to this general framework to accommodate special circumstances in the operations.

Human resources

Imerys reports the data associated with permanent employees, expatriates, fixed-term employees, seasonal workers and apprentices as well as external employees (such as agency workers/contractors or vendors) for which Imerys has managerial authority, and/or can influence strongly and directly.

Health and safety

Imerys reports on a monthly basis the data (working hours and incidents) associated with Imerys employees (on Group company payroll) and non-Imerys employees (such as agency workers/contractors or vendors) for which Imerys has managerial authority, and/or can influence strongly and directly. The safety and health reporting obligation extends to operations, joint ventures, partnerships and other similar business arrangements in which Imerys owns a majority interest (>50% shares) and has operational control. Newly-acquired operations are normally included as of the date of acquisition. In the event that acquired operations have safety standards that do not meet Imerys' safety standards, the Group may delay including such operations in the Imerys reporting perimeter for up to one year in order to align operations with Imerys' standards. Newly built projects with a turnkey contract have been integrated when the responsibility for workplace safety is transferred to Imerys according to the legal and commercial terms and conditions. Divested or discontinued operations are excluded from reporting as of the date of discontinuation.

Environment

Environmental reporting scope includes all mining and production assets/facilities operated by Imerys. The

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term “assets operated by Imerys” excludes commercial activities, sales and administrative offices, and projects on customers’ sites.

Environmental incident: Imerys reports environmental incidents as soon as they occur. Environmental incidents severity is determined by evaluating the environmental, financial, regulatory and reputational consequences and can be: *Minor* (No harm to the environment) - *Medium* (Minimal and no permanent harm to the environment or minor breach of legislation or company standards) - *Serious* (Limited short-term harm to the environment, occasional breach of legislation or company standards, or formal notice from authority or governmental agency or formal complaint by a third party) - *Major* (Immediate long term harm to the environment, repeated breach of legislation or company standards) - *Catastrophic* (Immediate long term catastrophic harm to the environment, severe breach of legislation or company standards). Environmental fine is a direct penalty imposition. Fines do not include the costs payable to the regulatory authority bringing the action or the compensation claims arising from the outcome of the regular’s action. They are reported in the quarter and the year that the fines were imposed.

Environmental certification: Several Imerys sites are ISO-14001 and/or EMAS (EU Eco-Management and Audit Scheme) certified. This information is reported by the sites if the certification has been given or is still valid during the reporting period.

Water withdrawal: Data are reported on a quarterly basis to analyze water use in Imerys operations. Water moved from the ground to the surface as a part of mine operations is not considered by the Group to be “used” in the Imerys operations and is, therefore, excluded from the reporting of water. Some Imerys operations reuse or recycle water. The “recycled water” indicator was established to promote using water in a sustainable way at Imerys operations. It refers to the water that is used on site more than one time before it returns to the natural hydrologic system. For example, many Imerys operations pump water from a surface impoundment, use the water in the process, and then pump the water back to the surface impoundment. The cooling water supplied by third-party facilities (e.g., a customer’s paper mill) and circulated back in a close loop is not counted as recycled water by Imerys operations.

Waste: Data are reported on a quarterly basis. Imerys mining operations remove overburden and separate minerals that are valuable from other materials. Such overburden and mineral solids (e.g., tailings, off-specification materials, etc.) are usually stored on or near production areas at the quarries since they may be useful in the future. In many cases, the overburden and mineral solids are used as backfilling or re-profiling materials in post-mining restoration work. For these reasons, they are not quantified and reported as “waste” by Imerys. Off-specification materials from the processing operations which are placed back in the Imerys quarries are counted as waste only when subject to regulatory requirements. All countries in which Imerys operates have national environmental laws regulating waste. The national environmental laws of different countries apply different criteria to determine whether a waste will need special management because it is toxic, corrosive, explosive, flammable, reactive or otherwise dangerous to human health or the environment. Each operation follows the national environmental laws of the country in which it is operating to determine whether a specific waste is regulated as hazardous waste or non-hazardous waste. If some water-containing liquid is counted as waste (rather than wastewater) according to regulations, the reported quantity excludes the water content.

Energy and emissions

Imerys reports energy and emissions data on all mining and production assets/facilities operated by Imerys on a monthly basis for the same scope as the environmental data.

Imerys aligns with the GHG Protocol² for its energy and greenhouse gas emissions data reporting and consolidation with some exceptions.

- **Scope 1 emissions** from direct energy are automatically calculated in the reporting system using the most recently available fuels emission factors from the United States Environmental Protection Agency database (EPA).

² The Greenhouse Gas Protocol (GHG Protocol) is the most widely used international accounting tool for government and business leaders to understand, quantify and manage greenhouse gas emissions. The GHG Protocol is managed in a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

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DATA COLLECTION AND CONSOLIDATION | CONTROL AND ASSURANCE

- **Scope 2 emissions** of purchased electricity, heat, or steam are calculated in the reporting system with the emission factor by country supplied by the International Energy Agency (IEA) and the Emissions and Generation Resource Integrated Database (eGRID) provided by the United States Environmental Protection Agency (EPA) for the sites located in the United States.
- **Scope 3 emissions** for purchased goods and services, fuel and energy related activities (not included in Scope 1 or 2), upstream transportation and distribution, waste generated in operations and downstream transportation and distribution. These categories are estimated to represent around 95% of the Group's total Scope 3 emissions. Reliable emission data from Group suppliers is not readily available; as such the estimation of Scope 3 emissions does not yet represent a full calculation of all Scope 3 emissions linked with Imerys operations. However, in order to continue to improve the quantification and to identify potential levers to reduce Scope 3 emission, in 2021, Imerys launched a dedicated project to quantify the CO₂ emitted for goods and services purchased by the Group based on the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The GHG Protocol requires that all facilities within an organizational boundary are to be included in the reporting perimeter. To fully comply with the GHG Protocol, Imerys would need to include not only emissions from mining and minerals processing facilities, but also emissions from offices and any other facility within its organizational boundary. The GHG Protocol also requires reporting of fugitive emissions from owned and controlled sites and Imerys does not report on these fugitive emissions. Fugitive emissions result from intentional or unintentional releases (e.g., equipment leaks from joints, seals, packing and gaskets; hydro-fluorocarbon emissions during the use of refrigeration and air conditioning equipment in buildings and cars; and methane leakages from gas transport)

Imerys GHG emissions recalculation policy:

The new reporting tool deployed in 2021 was structured to facilitate the reporting of market-based greenhouse gas emissions as well as location-based greenhouse gas emission reporting. The new tool was also structured to facilitate increased data reporting accuracy for renewable energy. With the design and implementation of the new reporting system, all emission factors used for the calculation of greenhouse gasses were updated. The updated emission factors are based on the updated Environmental Protection Agency (EPA), International Energy Agency (IEA) and Emissions and Generation Resource Integrated Database (eGRID) databases each year from 2018 onwards. As a result of this update, and in line with the Group GHG Recalculation Policy, the change in calculation methodology triggered the recalculation of the 2018 base year. For 2018, 2019 and 2020, all the Scope 1 emissions for each year have been recalculated using the most recently available fuels emission factors from the EPA. The location-based Scope 2 emissions have been recalculated each year using the available emission factors at the start of that given year. For 2021 for the market-based reporting, the emission factor provided by the supplier has been used.

Production

Production data is related to the quantity of final products produced by the entity during the reporting period in dry metric tons (dmt).

5. CONTROL AND ASSURANCE

Imerys works to continuously improve the quality and accuracy of its reporting. The reporting process with data contributors and validators, as well as the automatic checks and comparisons in our internal reporting platforms, enables the Group to check and verify the data quality on an ongoing basis. Processes for data consolidation and quality control ensure the reliability and auditability of the reporting, including several layers of internal verifications.

Under the regulatory obligations stemming from the "DPEF" Law, Imerys retains a third party to verify its sustainability reporting and compliance status. The report issued by the statutory auditors is available in section 3.9 of the [Universal Registration Document](#).

After the annual publication of the Universal Registration Document, some EHS (environmental, health and safety) data may still be updated the following year after internal or external verifications.

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ANNEX 1 - Sustainability Accounting Standards Board (SASB) standards correspondence table

Imerys disclosures refer to its 2021 CDP Report and 2021 Universal Registration Document.

SASB CODE	1- ACCOUNTING METRICS	IMERYS DISCLOSURES	COMMENTS
Greenhouse gas emissions			
EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	CDP p. 28; 34-36; 50-51	Imerys follows an operational control approach in line with the Greenhouse Gas Protocol and not a financial control approach.
EM-MM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	URD p. 79-85 CDP p. 16-25; 37	
Air Quality			
EM-MM-120a.1	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	URD p.75	Some of the Group's mineral conversion processes use calcination, which can emit nitrogen oxide (NOx) and sulfur dioxide (SO2).
Energy Management			
EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	URD p. 83-84; 95 CDP p.38-46	
Water Management			
EM-MM-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	URD p.72; 75; 103 CDP p.12-13	An assessment of chronic physical risks for the Group including water stress area has been performed and the results are being analyzed.
EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	URD p.73-74	
Waste & Hazardous Materials Management			
EM-MM-150a.1	Total weight of tailings waste, percentage recycled		This data is not presently reported.
EM-MM-150a.2	Total weight of mineral processing waste, percentage recycled	URD p. 75; 103 CDP p.47	

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ANNEX 1 - Sustainability Accounting Standards Board (SASB) standards correspondence table

EM-MM-150a.3	Number of tailings impoundments, broken down by MSHA hazard potential		Imerys has a limited number of tailings facilities. Imerys has adopted the Global Industry Standard on Tailings Management and will disclose the relevant information in the Global Tailings Portal.
Biodiversity Impacts			
EM-MM-160a.1	Description of environmental management policies and practices for active sites	URD p.72-73	
EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation		Acid rock drainage is not material at Group level and as such is not a consolidated information the Group reports.
EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat		Data related to protected conservation status are in the process of being mapped together with the Group's scientific partners.
Security, Human Rights & Rights of Indigenous Peoples			
EM-MM-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict		Imerys does not have proved and probable reserves in or near areas of conflict.
EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land		This data is not available.
EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	URD p.66, 88-91	Imerys operations are not located in areas of conflict.
Community Relations			
EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	URD p.91-92	
EM-MM-210b.2	Number and duration of non-technical delays		This data is not available.
Labor Relations			
EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	URD p.66	Data are consolidated at Group level.

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ANNEX 1 - Sustainability Accounting Standards Board (SASB) standards correspondence table

EM-MM-310a.2	Number and duration of strikes and lockouts (Disclosure shall include a description of the root cause for each work stoppage)	URD p.69	Description of root cause for each work stoppage is tracked internally.
Workforce Health & Safety			
EM-MM-320a.1	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	URD p.62-64;68;100	NMFR is tracked internally but not published. Contractor employee training data is not available.
Business Ethics & Transparency			
EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	URD p.88-92	
EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index		Imerys operations are not located in countries that have the 20 lowest rankings in Transparency International's CPI.
SASB CODE	2- ACTIVITY METRICS	DISCLOSURES	COMMENTS
EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	N/A	Imerys does not mine or produce metal ores or finished metal products
EM-MM-000.B	Total number of employees, percentage contractors	URD p.65; 100-102	

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ANNEX 2 - Task Force on Climate-related Financial Disclosures (TCFD) recommendations correspondence table

Imerys disclosures refer to its 2021 CDP report and 2021 Universal Registration Document.

THEMES	RECOMMENDED DISCLOSURES	IMERYS DISCLOSURES
Governance		
Disclose the organization's governance around climate-related risks and opportunities	Describe the board's oversight of climate-related risks and opportunities	URD p.24 CDP p.3
	Describe management's role in assessing and managing climate-related risks and opportunities	URD p.79-83 CDP p.5
Strategy		
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	CDP p.6-16
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	CDP p.10-16
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	CDP p.16-19
Risk Management		
Disclose how the organization identifies, assesses, and manages climate-related risks	Describe the organization's processes for identifying and assessing climate-related risks	CDP p.7-9
	Describe the organization's processes for managing climate-related risks	CDP p.7-9
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	CDP p.7-13 URD p.44-45
Metrics and Targets		
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	CDP p.27-32 URD p.84-85
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	CDP p.27-36 URD p.85-87
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	CDP p.19-26 URD p.79-87