# Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) 2019 Index

# GRI AND SASB 2019 INDEX

The Global Reporting Initiative (GRI) is an independent, international organization that helps businesses and other organizations take responsibility for their impacts by providing them with the global common language to communicate those impacts to multiple stakeholders.

The Sustainability Accounting Standards Board (SASB) is an independent standard-setting organization that looks to improve efficiency and consistency in environmental, social and governance (ESG) reporting of material issues for each sector and has been developed in conjunction with investors.

In line with our commitment to being transparent on our ESG priorities, management approaches and performance, Restaurant Brands International has chosen to report through the voluntary GRI and SASB disclosure frameworks for the first time for the financial year ended December 31, 2019. This is an important step in our ESG reporting journey, enabling us to communicate our progress in a transparent and standardized manner for all key stakeholders.

The following index includes our response to several GRI topics – with a near-term goal to be in accordance with the Core option – along with management approach disclosures that will support further alignment with metrics from the SASB Restaurants Standard. In certain instances, a specific GRI or SASB topic may be described in our reporting but Restaurant Brands International may not currently report progress on the corresponding GRI disclosure or SASB metric. In these instances, we provide relevant data on the topic and/or link to the corresponding topic page within the Restaurant Brands for Good section of our corporate website, which acts as a live reporting platform where these topics and any relevant performance data are discussed further.

We are committed to continuous improvement and look forward to continuing to identify ways to strengthen our reporting processes and disclosures in the coming years.

# GRI 102: GENERAL DISCLOSURES

| Disclosure Number | Disclosure Title | Response | SASB Code | SASB Metric |
|---|---|---|---|---|
| **Organizational Profile** | | | | |
| 102-1 | Name of organization | Restaurant Brands International Inc. | | |
| 102-2 | Activities, brands, products and services | 2019 Form 10-K: Business (pgs. 4–9) | | |
| 102-3 | Location of headquarters | Toronto, Ontario, Canada | | |
| 102-4 | Location of operations | 2019 Form 10-K: Business (pg. 4) | | |
| 102-5 | Ownership and legal form | Restaurant Brands International Inc. is a publicly traded Canadian corporation listed on the New York Stock Exchange ("NYSE") and Toronto Stock Exchange ("TSX") under the ticker symbol "QSR". | | |
| 102-6 | Markets served | 2019 Form 10-K: Business (pgs. 4–9) | | |
| 102-7 | Scale of organization | 2019 Form 10-K: Number of Employees (pg. 8) and Statement of Operations Data (pg. 26) | FB-RN-000.A | Number of (1) company-owned and (2) franchise restaurants |
| 102-8 | Information on employees and other workers | 2019 Form 10-K: Number of Employees (pg. 8) | FB-RN-000.B | Number of employees at (1) company-owned and (2) franchise locations |
| 102-9 | Supply chain | 2019 Form 10-K: Business (pgs. 4–9) | | |
| 102-10 | Significant changes to the organization and its supply chain | 2019 Form 10-K: Business (pgs. 4–9) | | |
| 102-11 | Precautionary principle or approach | 2020 Proxy Statement (pgs. 29–30) | | |
| 102-12 | External initiatives | United Nations Global Compact (UNGC) | | |
| 102-13 | Membership of associations | Restaurant Brands for Good: Sustainability Memberships and Partnerships | | |

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|---|---|---|---|---|
| **Strategy** | | | | |
| 102-14 | Statement from senior decision-maker | [Restaurant Brands for Good: Sustainability Governance](#) | | |
| 102-15 | Key impacts, risks and opportunities | [2019 Form 10-K: Risk Factors (pgs. 10–21), Strategy (pg. 4)](#) | | |
| **Ethics and Integrity** | | | | |
| 102-16 | Values, principles, standards and norms of behaviour | [2020 Proxy Statement: Corporate Governance (pgs. 27-28)](#) | | |
| 102-17 | Mechanisms for advice and concerns about ethics | [Code of Business Ethics and Conduct](#) [Code of Conduct for Directors](#) [Code of Ethics for Executive Officers](#) [Code of Business Ethics and Conduct for Vendors](#) [Whistleblower Policy](#) [Restaurant Brands for Good, Ethics & Human Rights](#) | | |
| **Governance** | | | | |
| 102-18 | Governance structure | [2020 Proxy Statement (pgs. 22–27)](#) | | |
| 102-19 | Delegating authority | [Restaurant Brands for Good: Sustainability Governance](#) | | |
| 102-20 | Executive-level responsibility for economic, environmental and social topics | | | |
| 102-21 | Consulting stakeholders on economic, environmental and social topics | [Restaurant Brands for Good: Stakeholder Engagement](#) | | |
| 102-22 | Composition of the highest governance body and its committees | [Corporate Governance: Board of Directors](#) [Board of Directors Committee Charters](#) | | |
| 102-23 | Chair of the highest governance body | | | |
| 102-24 | Nominating and selecting the highest governance body | [Board of Directors Governance Guidelines](#) [2020 Proxy Statement (pgs. 19, 25–27)](#) | | |
| 102-25 | Conflicts of interest | | | |
| 102-26 | Role of highest governance body in setting purpose, values and strategy | [Board of Directors Governance Guidelines](#) | | |

| 102-27 | Collective knowledge of highest governance body | Board of Directors Governance Guidelines 2020 Proxy Statement: Board of Directors Experience (pgs. 11–17, 19) | | |
|---|---|---|---|---|
| 102-28 | Evaluating the highest governance body's performance | | | |
| 102-29 | Identifying and managing economic, environmental and social impacts | Restaurant Brands for Good, Governance and Materiality | | |
| 102-33 | Communicating critical concerns | Board of Directors Governance Guidelines | | |
| 102-35 | Remuneration policies | 2020 Proxy Statement: Compensation Discussion and Analysis (pgs. 33–51) | | |
| 102-36 | Process for determining remuneration | | | |
| 102-37 | Stakeholders' involvement in remuneration | | | |
| 102-38 | Annual total compensation ratio | 2020 Proxy Statement: CEO Pay Ratio (pg. 52) | | |
| **Stakeholder Engagement** | | | | |
| 102-40 | List of stakeholder groups | Restaurant Brands for Good: Stakeholder Engagement | | |
| 102-42 | Identifying and selecting stakeholders | | | |
| 102-43 | Approach to stakeholder engagement | | | |
| 102-44 | Key topics and concerns raised | | | |
| **Reporting Practice** | | | | |
| 102-45 | Entities included in the consolidated financial statements | 2019 Form 10-K: Explanatory Note (pg. 3) 2019 Form 10-K, Exhibit 21.1 | | |
| 102-46 | Defining report content and topic boundaries | Restaurant Brands for Good: Reporting | | |
| 102-47 | List of material topics | Restaurant Brands for Good: Materiality | | |
| 102-48 | Restatements of information | As this is Restaurant Brands International's first GRI Content Index, these disclosures are not applicable. | | |
| 102-49 | Changes in reporting | | | |
| 102-50 | Reporting period | Calendar year 2019, unless otherwise noted. | | |

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|---|---|---|---|---|
| 102-51 | Date of most recent report | This is Restaurant Brands International's first GRI Content Index.<br><br>Our most recent performance summary was published in 2020 to the Restaurant Brands for Good section of our corporate website, which acts as a live reporting platform.<br><br>Restaurant Brands for Good: Reports | | |
| 102-52 | Reporting cycle | Restaurant Brands for Good: Reporting | | |
| 102-53 | Contact point for questions regarding the report | | | |
| 102-54 | Claims of reporting in accordance with the GRI Standards | This report is aligned with the GRI Standards, with a near-term goal to be in accordance with the Core option. | | |
| 102-55 | GRI Content Index | This table represents the GRI Content Index. | | |
| 102-56 | External assurance | We do not currently seek external assurance on our ESG disclosures and do not have a policy pertaining to assurance for ESG reporting. | | |

## GRI 200: ECONOMIC

| Disclosure Number | Disclosure Title | Response | SASB Code | SASB Metric |
|---|---|---|---|---|
| **GRI 201: Economic Performance** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | 2019 Form 10-K: Business (pg. 4), Financial Statements (pgs. 53–106) | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| 201-1 | Direct economic value generated and distributed (EVG&D) | 2019 Form 10-K: Financial Statements and Supplementary Data (pgs. 58–60) | | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | 2019 Form 10-K: Risks Related to Our Business (pg. 19) | | |
| **GRI 205: Anti-Corruption** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Ethics & Human Rights Code of Business Ethics and Conduct: Inside Information, and Bribes, Kickbacks and Improper Payment (pg. 21) Code of Business Ethics and Conduct for Vendors: Business Integrity (pg. 4) | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| **GRI 206: Anti-Competitive Behaviour** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Code of Business Ethics and Conduct: Commercial Transactions (pg. 19) | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |

# GRI 300: ENVIRONMENTAL

| Disclosure Number | Disclosure Title | Response | SASB Code | SASB Metric |
|---|---|---|---|---|
| **GRI 301: Materials** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Planet Summary<br>Restaurant Brands for Good: Responsible Sourcing<br>Restaurant Brands for Good: Forest Commitment<br>Restaurant Brands for Good: Animal Welfare<br>Restaurant Brands for Good: Beef<br>Restaurant Brands for Good: Coffee<br>Restaurant Brands for Good: Packaging & Recycling | FB-RN-430a.1 | Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | FB-RN-430a.2 | Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation |
| | | | FB-RN-150a.2 | (1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable and/or compostable |

| GRI 302: Energy | | | | | |
|---|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Climate Action<br>Restaurant Brands for Good: Green Buildings<br>Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5) | FB-RN-130a.1 | (1) Total energy consumed,<br>(2) percentage grid electricity,<br>(3) percentage renewable | |
| 103-2 | The management approach and its components | | | | |
| 103-3 | Evaluation of the management approach | | | | |

| GRI 303: Water and Effluents | | | | | |
|---|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Responsible Sourcing<br>Restaurant Brands for Good: Green Buildings<br>Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5) | FB-RN-140a.1 | (1) Total water withdrawn,<br>(2) total water consumed, percentage of each in regions with high or extremely high baseline water stress | |
| 103-2 | The management approach and its components | | | | |
| 103-3 | Evaluation of the management approach | | | | |

| GRI 305: Emissions | | | | | |
|---|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Responsible Sourcing<br>Restaurant Brands for Good: Climate Action<br>Restaurant Brands for Good: Green Buildings<br>Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5) | | | |
| 103-2 | The management approach and its components | | | | |
| 103-3 | Evaluation of the management approach | | | | |

| GRI 306: Waste | | | | | |
|---|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Packaging & Recycling<br>Restaurant Brands for Good: Green Buildings<br>Restaurant Brands for Good: Responsible Sourcing<br>Code of Business Ethics and Conduct for Vendors: Sustainability (pg. 5) | FB-RN-150a.1 | (1) Total amount of waste,<br>(2) percentage food waste, and<br>(3) percentage diverted | |
| 103-2 | The management approach and its components | | | | |
| 103-3 | Evaluation of the management approach | | | | |

| GRI 308: Supplier Environmental Assessment | | | | |
|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | [Restaurant Brands for Good: Responsible Sourcing](#) [Restaurant Brands for Good: Forest Commitment](#) [Restaurant Brands for Good: Animal Welfare](#) [Restaurant Brands for Good: Coffee](#) | FB-RN-430a.1 | Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |

# GRI 400: SOCIAL

| Disclosure Number | Disclosure Title | Response | SASB Code | SASB Metric |
|---|---|---|---|---|
| **GRI 401: Employment** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: People Summary<br>Restaurant Brands for Good: Talent Development<br>Code of Business Ethics and Conduct<br>Code of Business Ethics and Conduct for Vendors: Working Conditions (pgs. 6–7)<br>Commitment to Our Team Members Policy | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | | | |
| **GRI 403: Occupational Health and Safety** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Code of Business Ethics and Conduct: A Safe and Secure Environment (pg. 27)<br>Commitment to Our Team Members Policy<br>Code of Business Ethics and Conduct for Vendors: Working Conditions (pg. 7) | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| **GRI 404: Training and Education** | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: People & Communities<br>Restaurant Brands for Good: Talent Development<br>Commitment to Our Team Members Policy | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | Restaurant Brands for Good: Talent Development | | |

| GRI 405: Diversity and Equal Opportunity | | | | | |
|---|---|---|---|---|---|
| **GRI 406: Non-Discrimination** | | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: People Summary<br>Restaurant Brands for Good: Diversity & Inclusion<br>Restaurant Brands International Commitment to Diversity<br>Code of Business Ethics and Conduct: Inclusion, Diversity and Respect (pgs. 2, 11)<br>Code of Business Ethics and Conduct: A Safe and Secure Environment (pg. 27)<br>Commitment to Our Team Members Policy<br>Code of Business Ethics and Conduct for Vendors: Working Conditions (pgs. 6–7) | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |

| GRI 407: Freedom of Association and Collective Bargaining | | | | | |
|---|---|---|---|---|---|
| **GRI 409: Forced or Compulsory Labour** | | | | | |
| **GRI 412: Human Rights Assessment** | | | | | |
| **GRI 414: Supplier Social Assessment** | | | | | |
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Ethics & Human Rights<br>Code of Business Ethics and Conduct: Human Rights (pg. 11)<br>Commitment to Our Team Members Policy<br>Code of Business Ethics and Conduct for Vendors: Working Conditions (pgs. 6–7)<br>Restaurant Brands for Good: Responsible Sourcing | FB-RN-430a.3 | Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |

| GRI 413: Local Communities | | | | | |
|---|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good Summary: People & Communities (pg. 8)<br>Restaurant Brands for Good: Supporting Communities | | |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | | |
| 413-1 | Operations with local community engagement, impact assessments and development programs | | | |

| GRI 416: Customer Health and Safety | | | | |
|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | [Restaurant Brands for Good: Food Summary](#) [Restaurant Brands for Good: Food Safety](#) [Restaurant Brands for Good, Improving Choice, Nutrition & Transparency](#) | FB-RN-250a.1 | (1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | FB-RN-250a.3 | Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation |
| | | | FB-RN_250a.2 | (1) Number of recalls issued and (2) total amount of food product recalled |

| GRI 417: Marketing and Labelling | | | | |
|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Restaurant Brands for Good: Improving Choice, Nutrition & Transparency | FB-RN-260a.1. | (1) Percentage of meal options consistent with national dietary guidelines and (2) revenue from these options |
| 103-2 | The management approach and its components | | | |
| 103-3 | Evaluation of the management approach | | FB-RN-260a.2. | (1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) revenue from these options |
| | | | FB-RN-260a.3 | Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children |

| GRI 418: Customer Privacy | | | | |
|---|---|---|---|---|
| 103-1 | Explanation of the material topic and its Boundary | Code of Business Ethics and Conduct: Business Record and Proprietary Information (pg. 15) | | |
| 103-2 | The management approach and its components | Privacy Policy Highlights | | |
| 103-3 | Evaluation of the management approach | | | |