

## Global Reporting Initiative Standards Content Index

GENERAL STANDARD DISCLOSURES			
GRI Standard	Disclosure	Response	Omissions
GRI 101: Foundation 2016			
General Disclosures			
GRI 102: General Disclosures 2016	Organizational profile		
	102-1 Name of the organization	Farm Credit Canada (FCC)	
	102-2 Activities, brands, products and services	See <a href="http://fcc.ca">fcc.ca</a> (Financing, Knowledge, Resources, Software)	
	102-3 Location of headquarters	Page 7 in the 2021-22 FCC ESG Report	
	102-4 Location of operations	Page 7 in the 2021-22 FCC ESG Report	
	102-5 Ownership and legal form	Page 7 in the 2021-22 FCC ESG Report	
	102-6 Markets served	Page 37-38 in the 2021-22 FCC Annual Report at <a href="http://fcc.ca/AnnualReport">fcc.ca/AnnualReport</a>	
	102-7 Scale of the organization	Pages 7 and 54 in the 2021-22 FCC ESG Report and 35-38 in the 2021-22 FCC Annual Report at <a href="http://fcc.ca/AnnualReport">fcc.ca/AnnualReport</a>	
	102-8 Information on employees and other workers	Pages 42-43 in the 2021-22 FCC ESG Report	By employment contract and type.

GENERAL STANDARD DISCLOSURES			
GRI Standard	Disclosure	Response	Omissions
GRI 101: Foundation 2016			
General Disclosures			
GRI 102: General Disclosures 2016	<b>Organizational profile</b>		
	102-9 Supply chain	Page 45 in the 2021-22 FCC ESG Report	
	102-10 Significant changes to the organization and its supply chain	Page 45 in the 2021-22 FCC ESG Report  High River, Alta., satellite office moved, the Drumheller, Alta., office closed and was replaced by a satellite office, the Levis, Que., office downsized and the Joliette, Que., office moved and expanded	
	102-11 Precautionary principle or approach	Page 26 in the 2021-22 FCC ESG Report	
	102-12 External initiatives	Pages 10-12 in the 2021-22 FCC ESG Report	
	102-13 Memberships of associations	See <a href="https://www.fcc.ca/ESGReports">fcc.ca/ESGReports</a>	
	<b>Strategy</b>		
	102-14 Statement from senior decision-maker	Pages 2-4 in the 2021-22 FCC ESG Report	
	<b>Ethics and integrity</b>		
	102-16 Values, principles, standards and norms of behavior	See <a href="https://www.fcc.ca">fcc.ca</a> (About FCC/Corporate Profile), pages 47-49 in the 2021-22 FCC ESG Report and pages 9-13, 15 in the 2021-22 FCC Annual Report at <a href="https://www.fcc.ca/AnnualReport">fcc.ca/AnnualReport</a>	
<b>Governance</b>			
102-18 Governance structure	Pages 52-54 in the 2021-22 FCC ESG Report, 14-16 in the 2021-22 FCC Annual Report at <a href="https://www.fcc.ca/AnnualReport">fcc.ca/AnnualReport</a> and climate specific governance in the 2021-22 Climate-Related Disclosures at <a href="https://www.fcc.ca/ESGReports">fcc.ca/ESGReports</a>		

GRI 102: General Disclosures 2016	Stakeholder engagement		
	102-40 List of stakeholder groups	Page 16 in the 2021-22 FCC ESG Report Customers, employees, communities, the agriculture and agri-food industry, shareholder and elected officials, the financial sector	
	102-41 Collective bargaining agreements	FCC has no employees who are covered under collective bargaining agreements.	
	102-42 Identifying and selecting stakeholders	Pages 15-16 in the 2021-22 FCC ESG Report	
	102-43 Approach to stakeholder engagement	Pages 15-16 in the 2021-22 FCC ESG Report	
	102-44 Key topics and concerns raised	Page 17 in the 2021-22 FCC ESG Report	To be reassessed in 2023.

GRI 102: General Disclosures 2016

Reporting practices

102-45 Entities included in the consolidated financial statements	Primary production financing, agribusiness and agri-food financing, FCC Alliances, FCC Ventures, FCC Insurance, FCC Learning, FCC Management Software (AgExpert) See <a href="http://fcc.ca">fcc.ca</a> (Financing)	
102-46 Defining report content and topic boundaries	Page 17 in the 2021-22 FCC ESG Report and the Material Topics and Boundaries table <a href="#">below</a> .	
102-47 List of material topics	See the Material Topics and Boundaries table <a href="#">below</a> . Ensuring integrity, combating climate change and protecting biodiversity, supporting diversity, equity and inclusion, protecting human rights and ensuring data privacy and security	
102-48 Restatements of information	No restatements	
102-49 Changes in reporting	Report does not include the performance of our FCC Alliances or FCC Ventures business partners. Changes to materiality topics have been made since the previous reporting period.	
102-50 Reporting period	Fiscal year – April 1, 2021, to March 31, 2022	
102-51 Date of most recent report	December 2020	
102-52 Reporting cycle	Annual	
102-53 Contact point for questions regarding the report	Page 12 in the 2021-22 FCC ESG Report Rachel Leadbeater Director, Environmental, Social and Governance <a href="mailto:rachel.leadbeater@fcc.ca">rachel.leadbeater@fcc.ca</a>	
102-54 Claims of reporting in accordance with the GRI Standards	This report references the GRI Standard.	
102-55 GRI content index	See Material Topics and Boundaries table <a href="#">below</a> .	
102-56 External assurance	Page 19 in the 2021-22 FCC ESG Report	

MATERIAL TOPICS			
GRI Standard	Disclosure	Response	Omissions
GRI 200: Economic Standard Series			
Anti-corruption			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	Information on mechanisms for monitoring is a future consideration.
	103-2 The Management Approach and its components	Pages 50-51 in the 2021-22 FCC ESG Report and see <a href="#">fcc.ca</a> . (About FCC/ Governance/Code of Conduct and Ethics).	
	103-3 Evaluation of the Management Approach	Pages 50-51 in the 2021-22 FCC ESG Report	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 51 in the 2021-22 FCC ESG Report	
GRI 300: Environmental Series			
Materials			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 26-29 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 26-29 in the 2021-22 FCC ESG Report	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Pages 26-29 in the 2021-22 FCC ESG Report	
Energy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 26-29 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 26-29 in the 2021-22 FCC ESG Report	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pages 27-28 in the 2021-22 FCC ESG Report	

Emissions			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 26-29 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 26-29 in the 2021-22 FCC ESG Report	
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1)	Pages 27-28 in the 2021-22 FCC ESG Report	
	305-2 Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Pages 27-28 in the 2021-22 FCC ESG Report	
	305-3 Other indirect greenhouse gas (GHG) emissions (Scope 3)	Pages 27-29 in the 2021-22 FCC ESG Report	
GRI 400: Social series			
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 37, 41-43 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 42-43 in the 2021-22 FCC ESG Report	
GRI 401: Employment 2016	401-1 Total number and rates of new employee hires and employee turnover by age group, gender and region	Pages 42-43 in the 2021-22 FCC ESG Report	By age group.
Diversity and equal opportunity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 38-40 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 38-40, 42-43 in the 2021-22 FCC ESG Report	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Composition of governance bodies and breakdown of employees per category and by significant location of operations	Pages 42-43, 52 in the 2021-22 FCC ESG Report	By age group.

## Human Rights Assessment

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 43-45 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 43-45 in the 2021-22 FCC ESG Report	
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Page 43 in the 2021-22 FCC ESG Report	

## Customer privacy

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	See Material Topics and Boundaries table <a href="#">below</a> .	
	103-2 The Management Approach and its components	Pages 49-51 in the 2021-22 FCC ESG Report	
	103-3 Evaluation of the Management Approach	Pages 49-51 in the 2021-22 FCC ESG Report	
GRI 418: Customer Privacy 2016	418-1 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Pages 49-50 in the 2021-22 FCC ESG Report	

## Material Topics and Boundaries

FCC material topics	Corresponding GRI disclosure	Impact boundaries (where the impacts occur)	
		Within FCC	Outside FCC
Ensuring integrity	GRI 205-1 Anti-corruption 2016	Employees, Board of Directors	Customers, agriculture and agri-food industry, Government of Canada
Combating climate change and protecting biodiversity	GRI 301-1 Materials 2016 GRI 302-1 Energy 2016 GRI 305-1 Emissions 2016 GRI 305-2 Emissions 2016 GRI 305-3 Emissions 2016	Employees	Communities where operations exist
Supporting diversity, equity and inclusion	GRI 405-1 Diversity and equal opportunity 2016	Employees	Candidates
Protecting human rights	GRI 412-1 Human rights assessment (2016)	Employees	Suppliers, customers, employees, Government of Canada
Ensuring data privacy and security	GRI 418-1 Customer privacy 2016		Customers