

2022 GRI Content Index



2022 GLOBAL REPORTING INITIATIVE STANDARD CONTENT INDEX

VIA Rail reported the information cited in this GRI index for the period ended December 31, 2022 with reference to the GRI Standards.

Indicator	Definition	Reference
GRI 1: Foundation 2021		
Requirement 1	Apply the reporting principles	2021-2025 Sustainability Plan, p. 3-5, p. 13
Requirement 2	Report the disclosures in GRI 2: General disclosures 2021	As reported in this GRI index
Requirement 3	Determine material topics	2021-2025 Sustainability Plan, p. 4
Requirement 4	Report the disclosures in GRI 3: Material Topics 2021	2021-2025 Sustainability Plan, p. 4; Website, Sustainability
Requirement 5	Report disclosures from the GRI Topic Standards for each material topic	As reported in this GRI index
Requirement 6	Provide reasons for omissions for disclosures and requirements that the organization cannot comply with	As reported in this GRI index
Requirement 7	Publish a GRI content index	This GRI index is available on VIA Rail's website.
Requirement 8	Provide a statement use	VIA Rail reported the information cited in this GRI index for the period ended December 31, 2022 with reference to the GRI Standards.
Requirement 9	Notify GRI	Notified
GRI 2: General disclosure		
1. THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1	Organization details	VIA Rail Canada Inc., Independent Crown corporation; Headquarters located in Montréal, Québec; Operation in Canada VIA Rail 2022 Annual Report, p. 3-10, p. 60
2-2	Entities included in the organization's sustainability reporting	VIA Rail 2022 Annual Report, p. 20, p. 48, p. 60
2-3	Reporting period, frequency and contact point	VIA Rail's Annual Reports are published annually. VIA Rail 2022 Annual Report, p. 20, p. 138, Website, Sustainability; medias@viarail.ca
2-4	Restatements of information	Restated accordingly
2-5	External assurance	VIA Rail 2022 Annual Report, p. 48; Sustainability components of VIA Rail's annual reporting do not currently receive external assurance.
2. ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships	VIA Rail 2022 Annual Report, p. 3-10, p. 127; 2021-2025 Sustainability Plan, p. 12; Website, Business Opportunities
2-7	Employees	VIA Rail 2022 Annual Report, p. 3-10; Website, Sustainability
2-8	Workers who are not employees	VIA Rail 2022 Annual Report, p. 3-10; Website, Sustainability
3. GOUVERNANCE		
2-9	Governance structure and composition	VIA Rail 2022 Annual Report, p. 130-133; Website, Board of Directors, Sustainability

2-10	Nomination and selection of the highest governance body	VIA Rail 2022 Annual Report, p. 130-133; Website, Board of Directors
2-11	Chair of the highest governance body	Website, Board of Directors, Management Team
2-12	Role of the highest governance body in overseeing the management of impacts	Website, Board of Directors, Management Team
2-13	Delegation of responsibility for managing impacts	VIA Rail 2022 Annual Report, p. 130-133; Website, Board of Directors
2-14	Role of the highest governance body in sustainability reporting	Website, Board of Directors
2-15	Conflicts of interest	VIA Rail 2022 Annual Report, p. 130-133; Website, Governance and Ethics, Board of Directors; Code of Ethics
2-16	Communication of critical concerns	Website, Governance and Ethics, Board of Directors
2-17	Collective knowledge of the highest governance body	Website, Board of Directors
2-18	Evaluation of the performance of the highest governance body	VIA Rail 2022 Annual Report, p. 130-133; Website, Governance and Ethics, Board of Directors
2-19	Remuneration policies	VIA Rail 2022 Annual Report, p. 130-135; Website, Governance and Ethics, Board of Directors
2-20	Process to determine remuneration	VIA Rail 2022 Annual Report, p. 130-135; Website, Governance and Ethics, Board of Directors
2-21	Annual total compensation ratio	VIA Rail 2022 Annual Report, p. 130-135

STRATEGY, POLICIES AND PRACTICES

2-22	Statement on sustainable development strategy	VIA Rail 2022 Annual Report, p. 14-16; 2021-2025 Sustainability Plan
2-23	Policy commitment	Website, Governance and Ethics, Board of Directors; Code of Ethics; Policy on Supplier Conduct and Responsible Sourcing
2-24	Embedding policy commitments	Website, Governance and Ethics, Board of Directors; Code of Ethics; Policy on Supplier Conduct and Responsible Sourcing
2-25	Processes to remediate negative impacts	Website, Governance and Ethics, Travel experience feedback, VIA Rail police service complaints, Accessibility complaints, Complaints to the ombudsman
2-26	Mechanisms for seeking advice and raising concerns	Website, Governance and Ethics; Policy on Supplier Conduct and Responsible Sourcing
2-27	Compliance with laws and regulations	2022-2026 Corporate Plan; Website, Governance and Ethics, Sustainability
2-28	Membership associations	Website, Sustainability

5. STAKEHOLDER ENGAGEMENT

2-29	Approach to stakeholder engagement	2021-2025 Sustainability Plan; Website, Sustainability
2-30	Collective bargaining agreements	73% of VIA Rail's employees are covered by collective agreements; Website, Sustainability

GRI 3: Material Topics 2021

3-1	Process to determine material topics	2021-2025 Sustainability Plan; Website, Sustainability
3-2	List of material topics	2021-2025 Sustainability Plan; Website, Sustainability
3-3	Management of material topics	2021-2025 Sustainability Plan; Website, Sustainability

GRI 200: Economic Standard

ECONOMIC PERFORMANCE

3-3	Management of material topics	VIA Rail 2022 Annual Report, p.4-18; 2022-2026 Corporate Plan, p. 3-4; Website, Sustainability
201-1	Direct economic value generated and distributed	VIA Rail 2022 Annual Report, p.4-18; Website Sustainability
201-2	Financial implications and other risks and opportunities due to climate change	2021-2025 Sustainability Plan; VIA Rail 2022 Annual Report, p. 45 ; Website, Sustainability; VIA Rail will publish its first report on climate-related risks and opportunities following the recommendations from the Taskforce on Climate-related Financial Disclosures later this year.
201-3	Defined benefit plan obligations and other retirement plans	VIA Rail 2022 Annual Report, p. 102
201-4	Financial assistance received from government	VIA Rail 2022 Annual Report, p. 17

INDIRECT ECONOMIC IMPACT

3-3	Management of material topics	2022-2026 Corporate Plan; Website, Projects and Infrastructure
203-1	Infrastructure investments and services supported	2022-2026 Corporate Plan; Website, Projects and Infrastructure
203-2	Significant indirect economic impacts	2022-2026 Corporate Plan; Website, Projects and Infrastructure

PROCUREMENT PRACTICES

3-3	Management of material topics	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability; Business Opportunities
204-1	Proportion of spending on local suppliers	More than 90% of VIA Rail's suppliers are Canadian-based companies; 2021-2025 Sustainability Plan; Website, Sustainability; Business Opportunities

ANTI-CORRUPTION

3-3	Management of material topics	Website, Governance and Ethics
205-1	Operations assessed for risks related to corruption	Website, Governance and Ethics; Policy on Supplier Conduct and Responsible Sourcing; Code of Ethics
205-2	Communication and training about anti-corruption policies and procedures	Website, Governance and Ethics; Policy on Supplier Conduct and Responsible Sourcing; Code of Ethics

GRI 300: Environmental Standard

ENERGY

3-3	Management of material topics	2021-2025 Sustainability Plan; Website, Sustainability
302-1	Energy consumption within the organization	Website, Sustainability
302-3	Energy intensity	Website, Sustainability
302-4	Reduction of energy consumption	Website, Sustainability
302-5	Reductions in energy requirements of products and services	2021-2025 Sustainability Plan; Website, Sustainability

EMISSIONS

3-3	Management of material topics	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
305-1	Direct (Scope 1) GHG emissions	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
305-2	Energy indirect (Scope 2) GHG emissions	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
305-3	Other indirect (Scope 3) GHG emissions	VIA Rail does not currently report other indirect (Scope 3) GHG emissions. VIA Rail has completed the mapping of all other indirect emissions (scope 3) in its value chain in 2022 and plans to gradually integrate material scope 3 emissions in its inventory in the starting in 2023

305-4	GHG emissions intensity	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
305-5	Reduction of GHG emissions	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
305-6	Emissions of ozone-depleting substances (ODS)	VIA Rail does not currently report on ozone-depleting substances (ODS)
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	2021-2025 Sustainability Plan; 2022-2026 Corporate Plan; Website, Sustainability
WASTE		
3-3	Management of material topics	2021-2025 Sustainability Plan; Website, Sustainability
306-1	Waste generation and significant waste-related impacts	2021-2025 Sustainability Plan; Website, Sustainability
306-2	Management of significant waste-related impacts	2021-2025 Sustainability Plan; Website, Sustainability
306-3	Waste generated	VIA Rail does not currently publicly report waste generated, but plans to do so starting for the year 2023. 2021-2025 Sustainability Plan; Website, Sustainability
306-4	Waste diverted from disposal	VIA Rail does not currently publicly report waste diverted, but plans to do so starting for the year 2023. 2021-2025 Sustainability Plan; Website, Sustainability
306-5	Waste directed to disposal	VIA Rail does not currently publicly report waste directed to disposal, but plans to do so starting for the year 2023. 2021-2025 Sustainability Plan; Website, Sustainability
SUPPLIER ENVIRONMENTAL ASSESSMENT		
3-3	Management of material topics	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
308-1	New suppliers that were screened using environmental criteria	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
308-2	Negative environmental impacts in the supply chain and actions taken	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
GRI 400: Social Standard		
EMPLOYMENT		
3-3	Management of material topics	VIA Rail 2022 Annual Report, People; Website, Sustainability
401-1	New hires and employee turnover	Website, Sustainability
LABOUR/MANAGEMENT RELATIONS		
3-3	Management of material topics	VIA Rai 2022 Annual Report; Website, Sustainability
402-1	Minimum notice periods regarding operational changes	In compliance with laws and regulations and collective bargainings; 73% of VIA Rail's employees are covered by collective agreements; Website, Sustainability
OCCUPATIONAL HEALTH AND SAFETY		
3-3	Management of material topics	VIA Rail 2022 Annual Report; Website, Sustainability
403-1	Occupational health and safety management system	Website, Sustainability
403-2	Hazard identification, risk assessment, and incident investigation	VIA Rail 2022 Annual Report, p.43; Website, Sustainability
403-3	Occupational health services	VIA Rail 2022 Annual Report, p.43; Website, Sustainability, Business opportunities
403-4	Worker participation, consultation and communication on occupational health and safety	Website, Sustainability

403-5	Worker training on occupational health and safety	2022-2026 Corporate Plan; Website, Sustainability
403-6	Promotion of worker health	Website, Sustainability
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Website, Sustainability, Security
403-8	Workers covered by an occupational health and safety management system	Website, Sustainability
403-9	Work-related injuries	Website, Sustainability
403-10	Work-related ill health	Website, Sustainability
TRAINING AND EDUCATION		
3-3	Management of material topics	Website, Sustainability
404-1	Average hours of training per year per employee	Website, Sustainability
404-2	Programs for upgrading employee skills and transition assistance programs	VIA Rail 2022 Annual Report, p. 45; Website, Sustainability
DIVERSITY AND EQUAL OPPORTUNITY		
3-3	Management of material topics	2022-2026 Corporate Plan, p. 46; Website, Sustainability
405-1	Diversity of governance bodies and employees	2022-2026 Corporate Plan, p. 46; Website, Sustainability
NON-DISCRIMINATION		
3-3	Management of material topics	2022-2026 Corporate Plan; Website, Sustainability, Governance and Ethics
406-1	Incidents of discrimination and corrective actions taken	Code of Ethics; Website, Sustainability, Governance and Ethics
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
3-3	Management of material topics	Website, Sustainability, Governance and Ethics, Business Opportunities
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Code of Ethics; Policy on Supplier Conduct and Responsible Sourcing; Website, Sustainability, Governance and Ethics
CHILD LABOUR		
3-3	Management of material topics	Website, Sustainability, Governance and Ethics, Business Opportunities
408-1	Operations and suppliers at significant risk for incidents of child labor	Code of Ethics; Policy on Supplier Conduct and Responsible Sourcing; Website, Sustainability, Governance and Ethics
COMPULSARY LABOUR		
3-3	Management of material topics	Website, Sustainability, Governance and Ethics, Business Opportunities
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Code of Ethics; Policy on Supplier Conduct and Responsible Sourcing; Website, Sustainability, Governance and Ethics
RIGHTS OF INDIGENOUS PEOPLES		
3-3	Management of material topics	Website, Our Commitment to Indigenous Peoples
411-1	Incidents of violations involving rights of indigenous peoples	Website, Our Commitment to Indigenous Peoples
HUMAN RIGHTS ASSESSMENT		

3-3	Management of material topics	Website, Sustainability, Governance and Ethics
412-2	Employee training on human rights policies or procedures	Website, Sustainability, Governance and Ethics
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Policy on Supplier Conduct and Responsible Sourcing; Website, Sustainability, Governance and Ethics
LOCAL COMMUNITIES		
3-3	Management of material topics	2021-2025 Sustainability Plan; Website, Sustainability
413-1	Operations with local community engagement, impact assessments, and development programs	2021-2025 Sustainability Plan; Website, Sustainability
SUPPLIER SOCIAL ASSESSMENT		
3-3	Management of material topics	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
414-1	New suppliers that were screened using social criteria	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
414-2	Negative social impacts in the supply chain and actions taken	Policy on Supplier Conduct and Responsible Sourcing; 2021-2025 Sustainability Plan; Website, Sustainability
CUSTOMER HEALTH AND SAFETY		
3-3	Management of material topics	Website, Sustainability, Security, Projects and Infrastructures
416-1	Assessment of the health and safety impacts of product and service categories	Website, Sustainability, Security, Projects and Infrastructures
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Website, Sustainability, Security, Projects and Infrastructures
MARKETING AND LABELING		
3-3	Management of material topics	Website, Customer Relations, Accessibility
417-1	Requirements for product and service information and labeling	Website, Customer Relations, Accessibility
417-2	Incidents of non-compliance concerning product and service information and labeling	Website, Customer Relations, Accessibility, Governance and Ethics
417-3	Incidents of non-compliance concerning marketing communications	Website, Customer Relations, Accessibility, Governance and Ethics
CUSTOMER PRIVACY		
3-3	Management of material topics	Website, Governance and Ethics
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Website, Governance and Ethics
SOCIOECONOMIC COMPLIANCE		
3-3	Management of material topics	2022-2026 Corporate Plan p. 40; Website, Governance and Ethics
419-1	Non-compliance with laws and regulations in the social and economic area	2022-2026 Corporate Plan p. 40; Website, Governance and Ethics