

GRI Content Index 2023

GRI CONTENT INDEX 2023					
GRI Standards	Disclosure Title	Sustainability Report 2023 Page	Annual Report 2023 Page	Contribution to Relevant SDGs	Omission
GRI 1: Foundation 2021					
1-1	Reporting principles	1, 19, 34-35, 49-50	119	SDG 17	
1-8	Using the GRI standards for sustainability reporting	19, 21, 29, 49-50	119		
1-5	Making claims related to the use of the GRI standards	19, 21, 29, 49-50	119		
GRI 2: General Disclosures 2021					
The Organization and Reporting Practices					
2-1: Organization Details					
2-1-a	Legal name	11	123		
2-1-b	Nature of ownership and legal form	12	123-124		
2-1-c	Location of headquarters	12	123		
2-1-d	Countries of operation	12	123		
2-2: Entities Included in the Organization's Sustainability Reporting					
2-2-a	List of entities included in its sustainability reporting	1	101		
2-2-b	Specification of differences between the list of entities included in financial reporting and the list included in sustainability reporting	1, 7-11	10		
2-2-c	Approach used for consolidating the information	19-30	101-120		
2-3: Reporting Period, Frequency and Contact Point					
2-3-a	Reporting period and frequency for sustainability reporting	1, 49	-		
2-3-b	Reporting period for financial reporting	1	-		
2-3-c	Publication date of the report or reported information	1	-		
2-3-d	Contact point	49	-		
2-4: Restatements of Information					
2-4-a	Restatements of information	-	-		
2-5: External Assurance					

2-5-a	Policy and practice for external assurance	50	131-132		
2-5-b	External assurance	50	131-132		Sustainability Report 2023 has not been externally assured.
Activities and Workers					
2-6: Activities, Value Chain and Other Business Relationships					
2-6-a	Sectors	11-14	13-18	SDG 9	
2-6-b	Value Chain	11-14	18, 13-36		
2-6-c	Other relevant business relationships	11-14	29-30		
2-6-d	Significant changes compared to the previous reporting period	16-17	19-36		
2-7: Employees					
2-7-a	Total number of employees	15, 42-45, 48	94-95	SDG 8	
2-7-b	Total number of: Permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, part-time employees	15, 42-45, 48	110, 119		
2-7-c	Methodologies and assumptions used to compile the data	15, 42-45, 48	93-97		
2-7-d	Contextual information for reported data	15, 41-45, 48	1		
2-7-e	Significant fluctuations in the number of employees during the reporting period and between reporting periods	15, 42-45, 48	110, 119		
2-8: Workers Who Are Not Employees					
2-8-a	Total number of workers who are not employees	15, 48	110, 119		
2-8-b	Methodologies and assumptions used to compile the data	15, 48	93-97		
2-8-c	Significant fluctuations in the numbers of workers who are not employees during the reporting period and between reporting periods	15, 48	110, 119		
Governance					
2-9	Governance structure and composition	5, 31-33	63-72	SDG 16	

2-10	Nomination and selection of the highest governance body	31-33	63-69		
2-11	Chair of the highest governance body	31-33	66		
2-12	Role of the highest governance body in overseeing the management of impacts	31-34	65-69		
2-13	Delegation of responsibility for managing impacts	31-34	65-72		
2-14	Role of the highest governance body in sustainability reporting	5, 19-20, 31-33	65-69		
2-15	Conflicts of interest	19, 34	70		
2-16	Communication of critical concerns	34-35	72, 83		
2-17	Collective knowledge of the highest governance body	31-33	63-72, 47-52		
2-18	Evaluation of the performance of the highest governance body	31-34, 45	63-69		
2-19	Remuneration policies	34, 44	96-97		
2-20	Process to determine remuneration	41	96-97		
2-21	Annual total compensation ratio	41	167-168, 177		
Strategy, Policies and Practices					
2-22	Statement on sustainable development strategy	5, 19	101	SDG 8, SDG 9	
2-23	Policy commitments	19-20, 34	102		
2-24	Embedding policy commitments	19-20, 34	105		
2-25	Processes to remediate negative impacts	34-35	103-104, 117		
2-26	Mechanisms for seeking advice and raising concerns	34-35	102-104		
2-27	Compliance with laws and regulations	19-20, 34	116-118,	SDG 16	
2-28	Membership associations	18	-	SDG 17	
Stakeholder Engagement					
2-29	Approach to stakeholder engagement	21-24	102-103	SDG 8	
2-30	Collective bargaining agreements	23	102-103		

GRI 3: Material Topics 2021

Economic

GRI 201: Economic Performance 2016

3-3	Management of material topics	6, 23-25	39-44	SDG 8, SDG 11	
201-1	Direct economic value generated and distributed	7, 9, 27-30	12, 19-20		
201-2	Financial implications and other risks and opportunities due to climate change	5, 25, 36	112-114		
201-3	Defined benefit plan obligations and other retirement plans	41			
201-4	Financial assistance received from government	22			

GRI 203: Indirect Economic Impacts 2016

3-3	Management of material topics	43-46	39-44	SDG 3, SDG 4	
203-1	Infrastructure investments and services supported	43-46	101-116		
203-2	Significant indirect economic impacts	14, 43-46	101-116		

GRI 207: Tax 2019

3-3	Management of material topics	30	147-148	SDG 16	
207-1	Approach to tax	30	147-148, 179		
207-2	Tax governance, control, and risk management	30	147-148		
207-3	Stakeholder engagement and management of concerns related to tax	30	102-104		
207-4	Country-by-country reporting	30	-		

Environmental

GRI 302: Energy 2016

3-3	Management of material topics	36	104, 113	SDG 7, SDG 13, SDG 11	
302-1	Energy consumption within the organization	37, 39-40	109, 112-114		
302-2	Energy consumption outside of the organization	37, 39-40	109		
302-3	Energy intensity	37, 39-40	109		
302-4	Reduction of energy consumption	39-40	109, 116		
302-5	Reductions in energy requirements of products and	37	109, 116		

	services				
Social					
GRI 401: Employment 2016					
3-3	Management of material topics	15, 41	93-97	SDG 8	
401-1	New employee hires and employee turnover	43-45	110, 119-120		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	41, 43-45	93-97		
401-3	Parental leave	45	111		
GRI 404: Training and Education 2016					
3-3	Management of material topics	15	7, 41, 93-97	SDG 9	
404-1	Average hours of training per year per employee	6, 9, 15, 29, 34, 41, 44, 48	96, 107, 111, 120		
404-2	Programs for upgrading employee skills and transition assistance programs	9, 15, 29, 34, 41, 44, 48	93-97, 120		
404-3	Percentage of employees receiving regular performance and career development reviews	9, 15, 29, 34, 41, 44, 48	96-97		
GRI 405: Diversity and Equal Opportunity 2016					
3-3	Management of material topics	24-25, 34, 41-43	94, 97, 104	SDG 5, SDG 10, SDG 11	
405-1	Diversity of governance bodies and employees	31, 41-43	65-68		
405-2	Ratio of basic salary and remuneration of women to men	43	97		