

# GRI Guideline Comparison Table

GRI 102: General Disclosures		
1. Organizational profile		
102-1	Name of the organization	Sustainability Report 2020: P4 Annual Report 2020: P201 Value Report 2019: P51 Web: Corporate Outline
102-2	Activities, brands, products, and services	Sustainability Report 2020: P5 Annual Report 2020: P9, P48-51 Value Report 2019: P22-23 Web: Our Businesses
102-3	Location of headquarters	Annual Report 2020: P201
102-4	Location of operations	Annual Report 2020: P193
102-5	Ownership and legal form	Sustainability Report 2020: P4 Annual Report 2020: P201 Web: Corporate Outline
102-6	Markets served	Sustainability Report 2020: P4 Annual Report 2020: P4-5 Web: Our Businesses
102-7	Scale of the organization	Sustainability Report 2020: P4 Annual Report 2020: P201
102-8	Information on employees and other workers	Sustainability Report 2020: P49 Annual Report 2020: P191
102-9	Supply chain	Value Report 2019: P22-23
102-10	Significant changes to the organization and its supply chain	Annual Report 2020: P61
102-11	Precautionary Principle or approach	Sustainability Report 2020: P17, P21-23, P35, P39, P51, P53 Annual Report 2020: P17-18, P22, P27-28, P39-46 Web: Business Management
102-12	External initiatives	Sustainability Report 2020: P10 Annual Report 2020: P7 Web: Business Management

102-13	Membership of associations	Sustainability Report 2020: P10
2. Strategy		
102-14	Statement from senior decision-maker	Sustainability Report 2020: P2-3 Annual Report 2020: P2-7
102-15	Key impacts, risks, and opportunities	Sustainability Report 2020: P16, P23 Annual Report 2020: P29
3. Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	Sustainability Report 2020: P6-7, P51 Annual Report 2020: P29
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2020: P54 Annual Report 2020: P29-32 Web: Business Management
4. Governance		
102-18	Governance structure	Sustainability Report 2020: P9, P39 Annual Report 2020: P20-21, P188-189 Web: Business Management
102-19	Delegating authority	Sustainability Report 2020: P9 Annual Report 2020: P20 Web: Business Management, Disclosure based on the Corporate Governance Code
102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Report 2020: P9
102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2020: P8, P9, P11-14, P39 Annual Report 2020: P6
102-22	Composition of the highest governance body and its committees	Annual Report 2020: P20-21, P188-189 Web: Business Management
102-23	Chair of the highest governance body	Annual Report 2020: P20-21, P188-189 Web: Business Management
102-24	Nominating and selecting the highest governance body	Annual Report 2020: P20-21 Web: Business Management, Disclosure based on the Corporate Governance Code

102-25	Conflicts of interest	Annual Report 2020: P20-21, P188-189 Web: Business Management
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report 2020: P20 Web: Business Management
102-27	Collective knowledge of highest governance body	Annual Report 2020: P20
102-28	Evaluating the highest governance body's performance	Web: Business Management, Disclosure based on the Corporate Governance Code
102-29	Identifying and managing economic, environmental, and social impacts	Sustainability Report 2020: P8, P9, P15-16, P17, P21-23, P35, P39, P53 Annual Report 2020: P6-7
102-30	Effectiveness of risk management processes	Sustainability Report 2020: P9, P21 Annual Report 2020: P39-46
102-31	Review of economic, environmental, and social topics	Sustainability Report 2020: P9 Annual Report 2020: P7
102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2020: P9 Annual Report 2020: P20 Web: Business Management, Disclosure based on the Corporate Governance Code
102-33	Communicating critical concerns	Sustainability Report 2020: P9 Annual Report 2020: P20 Web: Business Management
102-34	Nature and total number of critical concerns	–
102-35	Remuneration policies	Annual Report 2020: P178-181 Web: Business Management, Disclosure based on the Corporate Governance Code
102-36	Process for determining remuneration	Annual Report 2020: P178-181 Web: Business Management, Disclosure based on the Corporate Governance Code
102-37	Stakeholders' involvement in remuneration	Annual Report 2020: P178-181 Web: Business Management, Disclosure based on the Corporate Governance Code

102-38	Annual total compensation ratio	–
102-39	Percentage increase in annual total compensation ratio	–
5. Stakeholder engagement		
102-40	List of stakeholder groups	Sustainability Report 2020: P39
102-41	Collective bargaining agreements	Sustainability Report 2020: P45
102-42	Identifying and selecting stakeholders	Sustainability Report 2020: P39
102-43	Approach to stakeholder engagement	Sustainability Report 2020: P11-14, P39-40
102-44	Key topics and concerns raised	Sustainability Report 2020: P11-14 Value Report 2019: P49
6. Reporting practice		
102-45	Entities included in the consolidated financial statements	Annual Report 2020: P52-54, P192
102-46	Defining report content and topic Boundaries	Sustainability Report 2020: P6, P8, P15
102-47	List of material topics	Sustainability Report 2020: P8, P15, P28, P34, P38, P41, P50
102-48	Restatements of information	Not applicable
102-49	Changes in reporting	Not applicable
102-50	Reporting period	Sustainability Report 2020: P1
102-51	Date of most recent report	Sustainability Report 2020: P1
102-52	Reporting cycle	Sustainability Report 2020: P1
102-53	Contact point for questions regarding the report	Sustainability Report 2020: P1
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2020: P1, P55-57
102-55	GRI content index	Sustainability Report 2020: P55-57
102-56	External assurance	–

GRI 201: Economic Performance		
	Management approach disclosures	Annual Report 2020: P56-77
201-1	Direct economic value generated and distributed	Annual Report 2020: P56-77 Web: Financial Information
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2020: P22-23 Annual Report 2020: P7
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2020: P64-65
GRI 203: Indirect Economic Impacts		
	Management approach disclosures	Annual Report 2020: P33-35
203-2	Significant indirect economic impacts	Sustainability Report 2020: P24, P30 Annual Report 2020: P33-35 Value Report 2019: P30-37 Web: Initiatives
GRI 205: Anti-corruption		
	Management approach disclosures	Sustainability Report 2020: P35
GRI 302: Energy		
	Management approach disclosures	Sustainability Report 2020: P32
302-1	Energy consumption within the organization	Sustainability Report 2020: P32

GRI 401: Employment		
	Management approach disclosures	Sustainability Report 2020: P42
401-1	New employee hires and employee turnover	Sustainability Report 2020: P49
401-3	Parental leave	Sustainability Report 2020: P44, P49
GRI 402: Labor/Management Relations		
	Management approach disclosures	Sustainability Report 2020: P45
GRI 403: Occupational Health and Safety		
	Management approach disclosures	Sustainability Report 2020: P45
403-3	Occupational health services	Sustainability Report 2020: P45
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2020: P45
403-6	Promotion of worker health	Sustainability Report 2020: P45
GRI 404: Training and Education		
	Management approach disclosures	Sustainability Report 2020: P46
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2020: P46-47 Annual Report 2020: P36-37
GRI 405: Diversity and Equal Opportunity		
	Management approach disclosures	Sustainability Report 2020: P42
405-1	Diversity of governance bodies and employees	Sustainability Report 2020: P43-44, P49
GRI 412: Human Rights Assessment		
	Management approach disclosures	Sustainability Report 2020: P7, P52-53
412-2	Employee training on human rights policies or procedures	Sustainability Report 2020: P53
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Report 2020: P21