

# GRI Guideline Comparison Table

GRI 102: General Disclosures		
1. Organizational profile		
102-1	Name of the organization	Sustainability Report 2021: P4 Annual Report 2021: P209 Value Report 2021: P46 Web: Corporate Outline
102-2	Activities, brands, products, and services	Annual Report 2021: P9, P54-57 Value Report 2021: P14-15, P28-31, P38-41, P42-45 Web: Our Businesses
102-3	Location of headquarters	Sustainability Report 2021: P1 Annual Report 2021: P209
102-4	Location of operations	Annual Report 2021: P201
102-5	Ownership and legal form	Sustainability Report 2021: P4 Annual Report 2021: P209 Value Report 2021: P46 Web: Corporate Outline
102-6	Markets served	Annual Report 2021: P4 Value Report 2021: P14-15 Web: Our Businesses
102-7	Scale of the organization	Sustainability Report 2021: P4 Annual Report 2021: P209 Value Report 2021: P14-15, P44
102-8	Information on employees and other workers	Sustainability Report 2021: P56 Annual Report 2021: P199
102-9	Supply chain	Value Report 2021: P14-15
102-10	Significant changes to the organization and its supply chain	-

102-11	Precautionary Principle or approach	Sustainability Report 2021: P19-23, P25, P29-30, P42, P46, P58, P60 Annual Report 2021: P17-18, P28-29, P34, P45-52 Web: Business Management
102-12	External initiatives	Sustainability Report 2021: P14 Annual Report 2021: P6
102-13	Membership of associations	Sustainability Report 2021: P14 Annual Report 2021: P6 Web: Business Management
2. Strategy		
102-14	Statement from senior decision-maker	Sustainability Report 2021: P2-3 Annual Report 2021: P2-7
102-15	Key impacts, risks, and opportunities	Sustainability Report 2021: P5, P7, P19-23 Annual Report 2021: P7, P28-29, P45-52
3. Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	Sustainability Report 2021: P8-9, P11, P59 Annual Report 2020: P5-6, P35 Value Report 2021: P16-17
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2021: P58, P61 Annual Report 2021: P35-38 Web: Business Management
4. Governance		
102-18	Governance structure	Sustainability Report 2021: P13, P46 Annual Report 2021: P20-27, P197 Web: Business Management
102-19	Delegating authority	Sustainability Report 2021: P13 Annual Report 2021: P20-22 Web: Business Management, Disclosure based on the Corporate Governance Code
102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Report 2021: P13

102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report 2021: P12, P15-18 P46-47 Annual Report 2021: P6, P22
102-22	Composition of the highest governance body and its committees	Annual Report 2021: P20-27, P197 Web: Business Management
102-23	Chair of the highest governance body	Annual Report 2021: P20-21, P197 Web: Business Management
102-24	Nominating and selecting the highest governance body	Annual Report 2021: P20-21 Web: Business Management, Disclosure based on the Corporate Governance Code
102-25	Conflicts of interest	Annual Report 2021: P20-27, P197
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report 2021: P20 Web: Business Management
102-27	Collective knowledge of highest governance body	Annual Report 2021: P20-23
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 2021: P5-7, P12-13, P19-23, P25, P29-30, P42, P46, P60 Annual Report 2021: P6-7
102-30	Effectiveness of risk management processes	Sustainability Report 2021: P25, P29 Annual Report 2021: P45-52
102-31	Review of economic, environmental, and social topics	Sustainability Report 2021: P13
102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2021: P13
102-33	Communicating critical concerns	Sustainability Report 2021: P13 Annual Report 2021: P20-23 Web: Business Management
102-34	Nature and total number of critical concerns	–
102-35	Remuneration policies	Annual Report 2021: P22, P186-189 Web: Business Management, Disclosure based on the Corporate Governance Code

102-36	Process for determining remuneration	Annual Report 2021: P22, P186-189 Web: Business Management, Disclosure based on the Corporate Governance Code
102-37	Stakeholders' involvement in remuneration	Annual Report 2021: P22, P186-189 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	–
<b>5. Stakeholder engagement</b>		
102-40	List of stakeholder groups	Sustainability Report 2021: P9, P46
102-41	Collective bargaining agreements	Sustainability Report 2021: P52
102-42	Identifying and selecting stakeholders	Sustainability Report 2021: P9, P46
102-43	Approach to stakeholder engagement	Sustainability Report 2021: P15-18, P46-47 Value Report 2021: P6-11, P18-21
102-44	Key topics and concerns raised	Sustainability Report 2021: P15-18 Value Report 2021: P6-11, P18-21
<b>6. Reporting practice</b>		
102-45	Entities included in the consolidated financial statements	Annual Report 2021: P58-60, P67, P200
102-46	Defining report content and topic Boundaries	Sustainability Report 2021: P1, P13
102-47	List of material topics	Sustainability Report 2021: P12, P31, P41, P45, P48, P57
102-48	Restatements of information	Not applicable
102-49	Changes in reporting	Not applicable
102-50	Reporting period	Sustainability Report 2021: P1
102-51	Date of most recent report	Sustainability Report 2021: P1
102-52	Reporting cycle	Sustainability Report 2021: P1
102-53	Contact point for questions regarding the report	Sustainability Report 2021: P1
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2021: P1, P62-65

102-55	GRI content index	Sustainability Report 2021: P62-65
102-56	External assurance	-

<b>GRI 302: Energy</b>		
	Management approach disclosures	Sustainability Report 2021: P36
302-1	Energy consumption within the organization	Sustainability Report 2021: P36
<b>GRI305: Emissions</b>		
	Management approach disclosures	Sustainability Report 2021: P10, P19-23
305-1	Direct (Scope 1) GHG emissions	Sustainability Report 2021: P23
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report 2021: P23
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report 2021: P23
<b>GRI 306: Waste</b>		
	Management approach disclosures	Sustainability Report 2021: P36
306-2	Waste by type and disposal method	Sustainability Report 2021: P36

<b>GRI 201: Economic Performance</b>		
	Management approach disclosures	Annual Report 2021: P62-84
201-1	Direct economic value generated and distributed	Annual Report 2021: P62-84 Web: Financial Information
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2021: P19-23 Annual Report 2021: P7
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2021: P71-72
<b>GRI 203: Indirect Economic Impacts</b>		
	Management approach disclosures	Sustainability Report 2021: P10, P25-28 Annual Report 2021: P39-41 Value Report 2021: P28-31, P38-41, P42-45
203-2	Significant indirect economic impacts	Sustainability Report 2021: P32-35, P37-39 Annual Report 2021: P39-41 Value Report 2021: P28-31, P38-41, P42-45 Web: Initiatives
<b>GRI 205: Anti-corruption</b>		
	Management approach disclosures	Sustainability Report 2021: P42

<b>GRI 401: Employment</b>		
	Management approach disclosures	Sustainability Report 2021: P49-51
401-1	New employee hires and employee turnover	Sustainability Report 2021: P56
401-3	Parental leave	Sustainability Report 2021: P51, P56
<b>GRI 402: Labor/Management Relations</b>		
	Management approach disclosures	Sustainability Report 2021: P52
<b>GRI 403: Occupational Health and Safety</b>		
	Management approach disclosures	Sustainability Report 2021: P52
403-3	Occupational health services	Sustainability Report 2021: P52
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2021: P52
403-6	Promotion of worker health	Sustainability Report 2021: P52

GRI 404: Training and Education		
	Management approach disclosures	Sustainability Report 2021: P53 Annual Report 2021: P42-43
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2021: P53-54 Annual Report 2021: P42-43
GRI 405: Diversity and Equal Opportunity		
	Management approach disclosures	Sustainability Report 2021: P49 Annual Report 2021: P43
405-1	Diversity of governance bodies and employees	Sustainability Report 2021: P49-51, P56
GRI 412: Human Rights Assessment		
	Management approach disclosures	Sustainability Report 2021: P11, P59-60
412-2	Employee training on human rights policies or procedures	Sustainability Report 2021: P60
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Report 2021: P11, P29-30