

GRI Guideline Comparison Table

GRI 102: General Disclosures		
1. Organizational profile		
102-1	Name of the organization	Sustainability Report 2022: P4 Annual Report 2022: P246 Value Report 2022: P38 Web: Corporate Outline
102-2	Activities, brands, products and services	Annual Report 2022: PP20–21, PP73–78 Value Report 2022: PP13–14 Web: Our Businesses
102-3	Location of headquarters	Sustainability Report 2022: P80 Annual Report 2022: P246
102-4	Location of operations	Annual Report 2022: P244
102-5	Ownership and legal form	Sustainability Report 2022: P4 Annual Report 2022: P246 Value Report 2022: P38 Web: Corporate Outline
102-6	Markets served	Annual Report 2022: P8 Value Report 2022: PP13–14 Web: Our Businesses
102-7	Scale of the organization	Sustainability Report 2022: P4 Annual Report 2022: P246 Value Report 2022: PP13–14
102-8	Information on employees and other workers	Sustainability Report 2022: P72–73
102-9	Supply chain	Value Report 2022: PP13–14
102-10	Significant changes to the organization and its supply chain	—

102-11	Precautionary Principle or approach	Sustainability Report 2022: PP19–28, P34, PP38–39, P53, P57, P68, P70 Annual Report 2022: PP31–32, PP44–45, PP51–52, PP64–72 Web: Business Management
102-12	External initiatives	Sustainability Report 2022: P14 Annual Report 2022: P16
102-13	Membership of associations	Sustainability Report 2022: P14 Annual Report 2022: P16 Web: Business Management
2. Strategy		
102-14	Statement from senior decision-maker	Sustainability Report 2022: PP2–3 Annual Report 2022: PP4–10
102-15	Key impacts, risks and opportunities	Sustainability Report 2022: P5, P7, PP19–28 Annual Report 2022: PP17–19, PP44–45, PP64–72
3. Ethics and integrity		
102-16	Values, principles, standards and norms of behavior	Sustainability Report 2022: P8, P10, P69 Annual Report 2022: P7, P53 Value Report 2022: PP15–16
102-17	Mechanisms for advice and concerns about ethics	Sustainability Report 2022: P68, P71 Annual Report 2022: PP53–57 Web: Business Management
4. Governance		
102-18	Governance structure	Sustainability Report 2022: P12, P57 Annual Report 2022: PP33–43 Web: Business Management
102-19	Delegating authority	Sustainability Report 2022: P12 Annual Report 2022: PP33–39 Web: Business Management, Disclosure based on the Corporate Governance Code
102-20	Executive-level responsibility for economic, environmental and social topics	Sustainability Report 2022: P12

102-21	Consulting stakeholders on economic, environmental and social topics	Sustainability Report 2022: P11, P12, PP16–17 PP57–58 Annual Report 2022: P16
102-22	Composition of the highest governance body and its committees	Annual Report 2022: PP33–43, P241 Web: Business Management
102-23	Chair of the highest governance body	Annual Report 2022: PP33–35, P241 Web: Business Management
102-24	Nominating and selecting the highest governance body	Annual Report 2022: PP33–36 Web: Business Management, Disclosure based on the Corporate Governance Code
102-25	Conflicts of interest	Annual Report 2022: PP33–43
102-26	Role of highest governance body in setting purpose, values and strategy	Annual Report 2022: PP33–35, P241 Web: Business Management
102-27	Collective knowledge of highest governance body	Annual Report 2022: PP33–38
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 2022: PP5–7, PP11–12, PP19–28, P34, P38–39, P53, P57, P70 Annual Report 2022: PP16–19
102-30	Effectiveness of risk management processes	Sustainability Report 2022: P34, P38 Annual Report 2022: PP64–72
102-31	Review of economic, environmental and social topics	Sustainability Report 2022: P12
102-32	Highest governance body's role in sustainability reporting	Sustainability Report 2022: P12 Annual Report 2022: PP33–39 Web: Business Management
102-33	Communicating critical concerns	Sustainability Report 2022: P12 Annual Report 2022: P33–39 Web: Business Management
102-34	Nature and total number of critical concerns	—

102-35	Remuneration policies	Annual Report 2022: P39, PP233–238 Web: Business Management, Disclosure based on the Corporate Governance Code
102-36	Process for determining remuneration	Annual Report 2022: P39, PP233–238 Web: Business Management, Disclosure based on the Corporate Governance Code
102-37	Stakeholders' involvement in remuneration	Annual Report 2022: P39, PP233–238 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 2022: P8, P57
102-41	Collective bargaining agreements	Sustainability Report 2022: P63
102-42	Identifying and selecting stakeholders	Sustainability Report 2022: P8, P57
102-43	Approach to stakeholder engagement	Sustainability Report 2022: PP16–17, PP57–58 Value Report 2022: PP3–8, PP25–28
102-44	Key topics and concerns raised	Sustainability Report 2022: PP16–17 Value Report 2022: PP3–8, PP25–28
6. Reporting practice		
102-45	Entities included in the consolidated financial statements	Annual Report 2022: PP79–82, PP90-91, P243
102-46	Defining report content and topic boundaries	Sustainability Report 2022: P1, P10
102-47	List of material topics	Sustainability Report 2022: P11, P44, P52, P56, P59, P67
102-48	Restatements of information	Not applicable
102-49	Changes in reporting	Not applicable
102-50	Reporting period	Sustainability Report 2022: P1
102-51	Date of most recent report	Sustainability Report 2022: P1
102-52	Reporting cycle	Sustainability Report 2022: P1
102-53	Contact point for questions regarding the report	Sustainability Report 2022: P80

102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report 2022: P1, PP74–77
102-55	GRI content index	Sustainability Report 2022: PP74–77
102-56	External assurance	—

GRI 201: Economic Performance

	Management approach disclosures	Annual Report 2022: P83–132
201-1	Direct economic value generated and distributed	Annual Report 2022: P83–132 Web: Financial Information
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2022: PP19–28 Annual Report 2022: PP17–19
201-3	Defined benefit plan obligations and other retirement plans	Annual Report 2022: PP101–104

GRI 203: Indirect Economic Impacts

	Management approach disclosures	Sustainability Report 2022: P8, PP34–35 Annual Report 2022: PP58–60 Value Report 2022: PP21–24, PP29–36
203-2	Significant indirect economic impacts	Sustainability Report 2022: PP32–33, PP45–49 Annual Report 2022: PP58–60 Value Report 2022: PP21–24, PP29–36 Web: Initiatives

GRI 205: Anti-Corruption

	Management approach disclosures	Sustainability Report 2022: P53
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GRI 207: Tax

	Management approach disclosures	Annual Report 2022: P12
207-1	Approach to tax	Annual Report 2022: P12
207-2	Tax governance, control and risk management	Annual Report 2022: P12
207-4	Country-by-country reporting	Annual Report 2022: P12

GRI 302: Energy

	Management approach disclosures	—
302-1	Energy consumption within the organization	Sustainability Report 2022: P72

GRI 305: Emissions

	Management approach disclosures	Sustainability Report 2022: P8, PP19–28 Annual Report 2022: PP17–19
305-1	Direct (Scope 1) GHG emissions	Sustainability Report 2022: P28, P72
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report 2022: P28, P72
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report 2022: P72

GRI 306: Waste

	Management approach disclosures	—
306-2	Waste by type and disposal method	Sustainability Report 2022: P72

GRI 401: Employment

	Management approach disclosures	Sustainability Report 2022: PP60–62
401-1	New employee hires and employee turnover	Sustainability Report 2022: P72
401-3	Parental leave	Sustainability Report 2022: P62, P73

GRI 402: Labor/Management Relations

	Management approach disclosures	Sustainability Report 2022: P63
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GRI 403: Occupational Health and Safety

	Management approach disclosures	Sustainability Report 2022: P63
403-3	Occupational health services	Sustainability Report 2022: P63
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2022: P63
403-6	Promotion of worker health	Sustainability Report 2022: P63

GRI 404: Training and Education		
	Management approach disclosures	Sustainability Report 2022: P64 Annual Report 2022: PP61–63
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2022: PP64–65 Annual Report 2022: PP61–63
GRI 405: Diversity and Equal Opportunity		
	Management approach disclosures	Sustainability Report 2022: PP42–43, P60 Annual Report 2022: P63
405-1	Diversity of governance bodies and employees	Sustainability Report 2022: PP42–43, PP60–62, P72–73
GRI 412: Human Rights Assessment		
	Management approach disclosures	Sustainability Report 2022: P10, PP69–70
412-2	Employee training on human rights policies or procedures	Sustainability Report 2022: P70
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Sustainability Report 2022: P10, PP38–39