

Appendix 5: GRI content index

GRI 1 used		GRI 1: Foundation 2021	
Applicable GRI sector standard(s)		None	
GRI standard	Disclosure	Reference or information	
General disclosures			
GRI 2: General Disclosures 2021	2-1	Organizational details	p. 10
	2-2	Entities included in the organization's sustainability reporting	p. 79
	2-3	Reporting period, frequency and contact point	p. 79, 93
	2-4	Restatements of information	In some cases, information and key figures presented in the previous year's report have been corrected as a result of validation processes. These are shown accordingly
	2-5	External assurance	p. 79
	2-6	Activities, value chain and other business relationships	p. 11 f.
	2-7	Employees	p. 31
	2-8	Workers who are not employees	p. 31
	2-9	Governance structure and composition	p. 14
	2-10	Nomination and selection of the highest governance body	p. 14
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	p. 14, Corporate Governance Report of the Annual Report 2025 p. 16 f.
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 14
	2-13	Delegation of responsibility for managing impacts	p. 14
	2-14	Role of the highest governance body in sustainability reporting	p. 14
	2-15	Conflicts of interest	p. 52
	2-16	Communication of critical concerns	p. 19
	2-17	Collective knowledge of the highest governance body	p. 14

GRI standard	Disclosure	Reference or information
2-18	Evaluation of the performance of the highest governance body	p. 14
2-19	Remuneration policies	p. 33
2-20	Process to determine remuneration	p.33, Remuneration Report of the Annual Report 2025 p. 26 f.
2-21	Annual total compensation ratio	p. 33
2-22	Statement on sustainable development strategy	p. 4
2-23	Policy commitments	p. 14
2-24	Embedding policy commitments	p. 14
2-25	Processes to remediate negative impacts	p. 15
2-26	Mechanisms for seeking advice and raising concerns	p. 51 f.
2-27	Compliance with laws and regulations	p. 51 f.
2-28	Membership associations	p. 84
2-29	Approach to stakeholder engagement	p. 19
2-30	Collective bargaining agreements	p. 34

GRI standard	Disclosure	Reference or information	
Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	p. 17 f.
	3-2	List of material topics	p. 20 f.
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 30 f.
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p. 31
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	p. 31 f.

GRI standard	Disclosure	Reference or information
Health and safety		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 37 f.
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system p. 40 f.
	403-2	Hazard identification, risk assessment, and incident investigation p. 38
	403-3	Occupational health services p. 38
	403-4	Worker participation, consultation and communication on occupational health and safety p. 38
	403-5	Worker training on occupational health and safety p. 38
	403-6	Promotion of worker health p. 38
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships p. 38
	403-8	Workers covered by an occupational health and safety management system p. 40 f.
	403-9	Work-related injuries p. 38 ff.
	403-10	Work-related ill health p. 39
Training and development		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 41 f.
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee p. 42, 44
	404-2	Programs for upgrading employee skills and transition assistance programs p. 41
	404-3	Percentage of employees receiving regular performance and career development reviews p. 43

GRI standard	Disclosure	Reference or information
Human rights in the supply chain		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 45 f.
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers p. 46, 49
	308-1	New suppliers that were screened using environmental criteria p. 49
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken p.47
	414-1	New suppliers that were screened using social criteria p. 49
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken p.47
	408-1	Operations and suppliers at significant risk for incidents of child labor p. 47, 49
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor p. 47, 49
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor p. 47, 49
Business conduct		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 50 f.
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption p. 51
	205-2	Communication and training about anti-corruption policies and procedures p. 51, 52
	205-3	Confirmed incidents of corruption and actions taken p. 52
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices p. 52
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken p. 52

GRI standard	Disclosure	Reference or information
Climate change		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 54 f.
GRI 302: Energy 2016	302-1	Energy consumption within the organization p. 57 f., 62
	302-2	Energy consumption outside of the organization p. 57
	302-3	Energy intensity p. 58, 62
	302-4	Reduction of energy consumption p. 57 f.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions p. 59, 61
	305-2	Energy indirect (Scope 2) GHG emissions p. 59, 61
	305-3	Other indirect (Scope 3) GHG emissions p. 59 ff.
	305-4	GHG emissions intensity p. 61 f.
	305-5	Reduction of GHG emissions p. 61 f.
Water and waste		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 63 f.
GRI 303: Water and Effluents 2018	303-3	Water withdrawal p. 64, 67
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts p. 65
	306-2	Management of significant waste-related impacts p. 65
	306-3	Waste generated p. 65, 67
Sustainable innovation		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 69 f.
GRI 301: Materials 2016	301-1	Materials used by weight or volume p. 70 f., 73
Product compliance		
GRI 3: Material Topics 2021	3-3	Management of material topics p. 74 f.
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services p. 75
	GRI 417: Marketing and Labeling 2016	417-1
417-2		Incidents of non-compliance concerning product and service information and labeling p. 75, 77