

GRI content index



2025

Interroll Holding AG has reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024. For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI sector standard(s)

None

GRI Standards	Disclosure	Reference or information	Omission
General disclosures			
1. The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1	Organizational details	p. 9
	2-2	Entities included in the organization's sustainability reporting	p. 3
	2-3	Reporting period, frequency and contact point	p. 3, 64, 67
	2-4	Restatements of information	p. 3
	2-5	External assurance	p. 3

GRI Standards	Disclosure	Reference or information	Omission
2. Activities and workers			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	p. 9 ff.
	2-7	Employees	p. 40
	2-8	Workers who are not employees	p. 40
3. Governance			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	p. 18
	2-10	Nomination and selection of the highest governance body	p. 18
	2-11	Chair of the highest governance body	p. 18
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 18
	2-13	Delegation of responsibility for managing impacts	p. 18
	2-14	Role of the highest governance body in sustainability reporting	p. 18
	2-15	Conflicts of interest	p. 47
	2-16	Communication of critical concerns	p. 47
	2-17	Collective knowledge of the highest governance body	p. 18
	2-18	Evaluation of the performance of the highest governance body	p. 18
	2-19	Remuneration policies	p. 18
	2-20	Process to determine remuneration	p. 18
	2-21	Annual total compensation ratio	p. 42
4. Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	p. 5 f.
	2-23	Policy commitments	p. 21
	2-24	Embedding policy commitments	p. 21
	2-25	Processes to remediate negative impacts	p. 16
	2-26	Mechanisms for seeking advice and raising concerns	p. 51
	2-27	Compliance with laws and regulations	p. 51
	2-28	Membership associations	p. 11 f.

GRI Standards	Disclosure	Reference or information	Omission
5. Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	p. 10 f.
	2-30	Collective bargaining agreements	p. 41
GRI 3: Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	p. 19
	3-2	List of material topics	p. 19
Environment			
Climate protection			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 24 ff.
GRI 302: Energy 2016	302-1	Energy consumption within the organization	p. 28
	302-2	Energy consumption outside of the organization	p. 28
	302-3	Energy intensity	p. 28
	302-4	Reduction of energy consumption	p. 28
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	p. 25 f.
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	p. 29 ff.
	305-2	Energy indirect (Scope 2) GHG emissions	p. 29 ff.
	305-3	Other indirect (Scope 3) GHG emissions	p. 29 ff.
	305-4	GHG emissions intensity	p. 29
	305-5	Reduction of GHG emissions	p. 29
Environmental protection			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 33 ff.
GRI 301: Materials 2016	301-1	Materials used by weight or volume	p. 34
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	p. 34
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	p. 34 f.
	306-2	Management of significant waste-related impacts	p. 34 f.
	306-3	Waste generated	p. 35

GRI Standards	Disclosure	Reference or information	Omission
Social			
Stakeholder engagement			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 10 f.
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	p. 10 f.
	203-2	Significant indirect economic impacts	p. 10 f.
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	p. 11
Product and service responsibility			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 37 f.
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AR, p. 39 ff.
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 38
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	p. 37
Attractive employer			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 38 ff.
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p. 40
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	p. 41
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	p. 41

GRI Standards	Disclosure	Reference or information	Omission
People development			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 42 f.
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	p. 43
	404-2	Programs for upgrading employee skills and transition assistance programs	p. 43
	404-3	Percentage of employees receiving regular performance and career development reviews	p. 42
Occupational health and safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 44 f.
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p. 43
	403-2	Hazard identification, risk assessment, and incident investigation	p. 44
	403-3	Occupational health services	p. 44
	403-4	Worker participation, consultation and communication on occupational health and safety	p. 44
	403-5	Worker training on occupational health and safety	p. 45
	403-6	Promotion of worker health	p. 45
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 44
	403-8	Workers covered by an occupational health and safety management system	p. 45
	403-9	Work-related injuries	p. 45
	403-10	Work-related ill health	p. 45
Governance			
Corporate governance			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 47 f.
ESG risk management			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 16

GRI Standards	Disclosure	Reference or information	Omission
Corporate compliance			
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	All locations are assessed for risks related to corruption.
	205-2	Communication and training about anti-corruption policies and procedures	p. 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. 51
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	p. 51
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	p. 52
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 52
Sustainable procurement			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 48 ff.
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	p. 50
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	p. 50
	308-2	Negative environmental impacts in the supply chain and actions taken	p. 50
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	p. 49
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 51
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	p. 50
	414-2	Negative social impacts in the supply chain and actions taken	p. 50