

GRI Index (not audited)

In accordance with the joint interoperability declaration of EFRAG and GRI dated August 31, 2023, reporting in accordance with the ESRS also corresponds to reporting with reference to the GRI Standards.

Accordingly, Wacker Chemie AG has reported on the information provided in this GRI index for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards. In this content index, we refer to the respective ESRS chapters in the Sustainability Report that contain the GRI requirements.

We report on measures with which we contribute to the principles of the UN Global Compact and the UN Sustainable Development Goals (SDGs). In this index, we refer to topics that are relevant to the Global Compact and the SDGs.

| GRI 1: Foundation (2021) | | References | Global Compact Principles | Sustainable Development Goals (SDG) |
|-----------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------|
| Applicable GRI sector standards. | There is no sector standard available. | | | |
| GRI 2: General Disclosures (2021) | | References | Global Compact Principles | Sustainable Development Goals (SDG) |
| THE ORGANIZATION AND ITS REPORTING PRACTICES | | | | |
| GRI 2-1 | Organizational details | ESRS 2: General Information - Governance, Strategy | | |
| GRI 2-2 | Entities included in the organization's sustainability reporting | ESRS 2: General Information - Principles for preparing the Sustainability Report | | |
| GRI 2-3 | Reporting period, frequency and contact point | ESRS 2: General Information - Principles for preparing the Sustainability Report | | |
| GRI 2-4 | Restatements of information | ESRS 2: General Information - Principles for preparing the Sustainability Report | | |
| GRI 2-5 | External assurance | ESRS 2: General Information - Principles for preparing the Sustainability Report | | |
| GRI 2-6 | Activities, value chain and other business relationships | ESRS 2: General Information - Governance, Strategy ESRS S2: Workers in the Value Chain | | |
| GRI 2-7 | Employees | ESRS S1: Own Workforce - Employment structure | | 8.5, 10.3 |
| GRI 2-8 | Workers who are not employees | ESRS S1: Own Workforce - Employment structure | | 8.5 |
| GOVERNANCE | | | | |
| GRI 2-9 | Governance structure and composition | 'ESRS 2: General Information - Governance General disclosure on Social Standards Further information: Declaration of corporate management | | 5.5, 16.7 |
| GRI 2-10 | Nomination and selection of the highest governance body | 'ESRS 2: General Information - Governance General disclosure on Social Standards Further information: Declaration of corporate management | | 5.5, 16.7 |
| GRI 2-11 | Chair of the highest governance body | 'ESRS 2: General Information - Governance General disclosure on Social Standards Further information: Declaration of corporate management | | 16.6 |
| GRI 2-12 | Role of the highest governance body in overseeing the management of impacts | 'ESRS 2: General Information - Governance General disclosure on Social Standards ESRS G1: Business Conduct Risk management report Further information: Declaration of corporate management | | 16.7 |
| GRI 2-13 | Delegation of responsibility for managing impacts | 'ESRS 2: General Information - Governance, General disclosure on Social Standards, ESRS G1: Business Conduct, Risk management report, Further information: Declaration of corporate management | | |
| GRI 2-14 | Role of the highest governance body in sustainability reporting | 'ESRS 2: General Information - Governance, ESRS G1: Business Conduct | | |
| GRI 2-15 | Conflicts of interest | 'ESRS 2: General Information - Governance, ESRS G1: Business Conduct, Further information: Declaration of corporate management | | |

| GRI 1: Foundation (2021) | | References | Global Compact Principles | Sustainable Development Goals (SDG) |
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| Applicable GRI sector standards. | There is no sector standard available. | | | |
| GRI 2: General Disclosures (2021) | | References | Global Compact Principles | Sustainable Development Goals (SDG) |
| GRI 2-16 | Communication of critical concerns | 'ESRS 2: General Information - Governance, ESRS G1: Business Conduct, Risk management report | | |
| GRI 2-17 | Collective knowledge of the highest governance body | 'ESRS 2: General Information - Governance, Further information: Declaration of corporate management | | |
| GRI 2-18 | Evaluation of the performance of the highest governance body | 'ESRS 2: General Information - Governance, Further information: Declaration of corporate management | | |
| GRI 2-19 | Remuneration policies | 'ESRS 2: General Information - Governance, Further information: Declaration of corporate management | | |
| GRI 2-20 | Process to determine remuneration | 'ESRS 2: General Information - Governance, Further information: Declaration of corporate management | | |
| GRI 2-21 | Annual total compensation ratio | 'ESRS 2: General Information - Governance, Further information: Declaration of corporate management | | |
| STRATEGY, POLICIES AND PRACTICES | | | | |
| GRI 2-22 | Statement on sustainable development strategy | ESRS 2: General Information - Governance, Strategy | | |
| GRI 2-23 | Policy commitments | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct | 7, 10 | 16.3 |
| GRI 2-24 | Embedding policy commitments | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct | | |
| GRI 2-25 | Processes to remediate negative impacts | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct | | |
| GRI 2-26 | Mechanisms for seeking advice and raising concerns | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct Risk management report | | 16.3 |
| GRI 2-27 | Compliance with laws and regulations | General disclosures on Social Standards, ERSS G1 - Business conduct | | |
| GRI 2-28 | Membership associations | General disclosures on Social Standards, ERSS G1 - Business conduct | | |

STAKEHOLDER ENGAGEMENT

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| GRI 2-29 | Approach to stakeholder engagement | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct | | |
| GRI 2-30 | Collective bargaining agreements | ESRS S1: Own Workforce | 3 | 8.8 |

| GRI 3: Material Topics (2021) | | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
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| GRI 3-1 | Process to determine material topics | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS G1: Business conduct | | |
| GRI 3-2 | List of material topics | 'ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards and details in respective environmental standard, General disclosures on Social Standards and details in respective social standards, ESRS G1: Business conduct | | |
| GRI 101: BIODIVERSITY (2024) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E4: Biodiversity | | 6, 14, 15 |
| GRI 101-1 | Policies to halt and reverse biodiversity loss | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E4: Biodiversity | | 6, 14, 15 |
| GRI 101-2 | Management of Biodiversity | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E4: Biodiversity | | 6, 14, 15 |
| GRI 101-4 | Identification of biodiversity impacts | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E4: Biodiversity | | |
| GRI 101-5 | Locations with biodiversity impacts | ESRS E4: Biodiversity | | |
| GRI 101-6 | Direct drivers of biodiversity loss | ESRS E4: Biodiversity | | |
| GRI 101-7 | Change to the state of biodiversiy | ESRS E4: Biodiversity | | |
| GRI 101-8 | Ecosystem services | ESRS E4: Biodiversity | | |

GRI 102: CLIMATE CHANGE (2025)

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| GRI 3-3 | Management of material topics | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E1: Climate Change | | |
| GRI 102-1 | Transition plan for climate change mitigation | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E1: Climate Change | | |
| GRI 102-4 | GHG emission reduction targets and process | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |
| GRI 102-5 | Scope 1 GHG emissions | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |
| GRI 102-6 | Scope 2 GHG emissions | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |
| GRI 102-7 | Scope 3 GHG emissions | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |
| GRI 102-8 | GHG emission intensity | ESRS E1: Climate Change | | |
| GRI 102-10 | Carbon credits | ESRS E1: Climate Change | | |

GRI 103: ENERGY (2025)

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| GRI 3-3 | Management of material topics | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E1: Climate Change | | |
| GRI 103-1 | Energie policies and commitments | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E1: Climate Change | | |
| GRI 103-2 | Energy consumption and self-generation within the organization | ESRS E1: Climate Change | | |
| GRI 103-3 | Upstream and downstream energy consumption | ESRS E1: Climate Change | | |
| GRI 103-4 | Energy intensity | ESRS E1: Climate Change | | |
| GRI 103-5 | Reduction in energy consumption | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |

| GRI 200: Economic | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
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GRI 201: ECONOMIC PERFORMANCE (2016)

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| GRI 3-3 | Management of material topics | Annual Report 2025: Business Model of the Group, Description and statement relating to risk and compliance management, Strategy of the WACKER Group, Value-Based management is integral to our corporate policies | | |
| GRI 201-1 | Direct economic value generated and distributed | Annual Report 2025: Consolidated statement of income ESRS S1: Own workforce | | 8.1, 8.2, 9.1, 9.4, 9.5 |

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| GRI 201-2 | Financial implications and other risks and opportunities due to climate change | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change | | |
| GRI 201-3 | Defined benefit plan obligations and other retirement plans | 'Annual Report 2025 - Notes of the WACKER Group ESRS S1: Own workforce | | |
| GRI 203: INDIRECT ECONOMIC IMPACTS (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards and details in respective environmental standard, General disclosures on Social Standards and details in respective social standards, ESRS G1: Business conduct | | |
| GRI 203-1 | Infrastructure investments and services supported | General disclosures on Social Standards | | 5.4, 9.1, 9.4, 11.2 |
| GRI 203-2 | Significant indirect economic impacts | ESRS S1: Own workforce, ESRS S2: Workers in the value chain | | 1.2, 1.4, 3.8, 8.2, 8.3, 8.5 |
| GRI 204: PROCUREMENT PRACTICES (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Governance, Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 205: ANTI-CORRUPTION (2016) | | | | |
| GRI 3-3 | Management of material topics | General disclosures on Social Standards ESRS G1: Business conduct Risk management report | | |
| GRI 205-1 | Operations assessed for risks related to corruption | General disclosures on Social Standards ESRS G1: Business conduct Risk management report | 10 | 16.5 |
| GRI 205-2 | Communication and training about anti-corruption policies and procedures | General disclosures on Social Standards ESRS G1: Business conduct Risk management report | 10 | 16.5 |
| GRI 205-3 | Confirmed incidents of corruption and actions taken | General disclosures on Social Standards ESRS G1: Business conduct Risk management report | 10 | 16.5 |
| GRI 300: Environmental | | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
| GRI 301: MATERIALS (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E5: Resource use and circular economy | | |
| GRI 301-1 | Materials used by weight or volume | ESRS E5: Resource use and circular economy | | |
| GRI 301-2 | Recycled input materials used | ESRS E5: Resource use and circular economy | 8 | 8.4, 12.2, 12.5 |
| GRI 303: WATER AND EFFLUENTS (2018) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General Information - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E3: Water and marine resources | | 6, 14 |
| GRI 303-1 | Management approach: Interactions with water as a shared resource | General disclosures on environmental standards, ESRS E3: Water and marine resources | | 6.3, 6.4, 6.a, 6.b, 12.4 |
| GRI 303-3 | Water withdrawal | ESRS E3: Water and marine resources | | 6.4 |

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| | Water discharge | | | |
| GRI 303-4 | | ESRS E3: Water and marine resources | | 6.3 |
| GRI 303-5 | Water consumption | ESRS E3: Water and marine resources | | |
| GRI 305: EMISSIONS (2016) | | | | |
| GRI 3-3 | | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, ESRS E1: Climate Change, ESRS E2: Pollution | | |
| | Management of material topics | | 8 | |
| GRI 305-1 | | | | 3.9, 12.4, 13.1, 14.3, 15.2 |
| | Direct (Scope 1) GHG emissions | ESRS 2: General disclosures - Strategy, ESRS E1: Climate Change | 7, 8 | |
| GRI 305-2 | | | | 3.9, 12.4, 13.1, 14.3, 15.2 |
| | Energy indirect (Scope 2) GHG emissions | ESRS 2: General disclosures - Strategy, ESRS E1: Climate Change | 7, 8 | |
| GRI 305-3 | | | | 3.9, 12.4, 13.1, 14.3, 15.2 |
| | Other indirect (Scope 3) GHG emissions | ESRS 2: General disclosures - Strategy, ESRS E1: Climate Change | 7, 8 | |
| GRI 305-4 | GHG emissions intensity | ESRS E1: Climate Change | | |
| GRI 305-5 | Reduction of GHG emissions | ESRS 2: General disclosures - Strategy, ESRS E1: Climate Change | | |
| GRI 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | ESRS 2: General disclosures - Strategy, ESRS E2: Pollution | 7, 8 | 3.9, 12.4, 14.3, 15.2 |
| GRI 306: WASTE (2020) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E5: Resources use and circular economy | | |
| GRI 306-1 | Management approach: Waste generation and significant waste-related impacts | ESRS 2: General disclosures - Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E5: Resources use and circular economy | 8, 9 | 3.9, 6.3, 6.6, 11.6, 12.4, 12.5 |
| GRI 306-2 | Management approach: Management of significant waste-related impacts | ESRS 2: General disclosures - Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E5: Resources use and circular economy | 8, 9 | 3.9, 6.3, 8.4, 11.6, 12.4, 12.5 |
| GRI 306-3 | Waste generated | ESRS E5: Resources use and circular economy | 8, 9 | 3.9, 6.6, 11.6, 12.4, 12.5, 15.1 |
| GRI 306-4 | Waste diverted from disposal | ESRS E5: Resources use and circular economy | 8, 9 | 3.9, 11.6, 12.4, 12.5 |
| GRI 306-5 | Waste directed to disposal | ESRS E5: Resources use and circular economy | 8, 9 | 11.6, 12.4, 12.5, 15.1, 3.9, 6.6 |
| GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 308-2 | Negative environmental impacts in the supply chain and actions taken | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | 7 | |

| GRI 400: Social | | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
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| GRI 401: EMPLOYMENT (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | 5.1, 8.5, 8.6, 10.3 |
| GRI 401-1 | New employee hires and employee turnover | ESRS S1: Own workforce | 6 | |
| GRI 402: LABOR/MANAGEMENT RELATIONS (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | |
| GRI 402-1 | Minimum notice periods regarding operational changes | ESRS S1: Own workforce | 3 | 8.8 |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | |
| GRI 403-1 | Management approach: Occupational health and safety management system | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | 8.8 |
| GRI 403-2 | Management approach: Hazard identification, risk assessment, and incident investigation | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | 8.8 |
| GRI 403-3 | Management approach: Occupational health services | ESRS S1: Own workforce | | 8.8 |
| GRI 403-4 | Management approach: Worker participation, consultation, and communication on occupational health and safety | ESRS E2: Pollution, ESRS S1: Own workforce | | 8.8, 16.7 |
| GRI 403-5 | Management approach: Worker training on occupational health and safety | ESRS E2: Pollution, ESRS S1: Own workforce | | 8.8 |
| GRI 403-6 | Management approach: Promotion of worker health | ESRS S1: Own workforce | | |
| GRI 403-7 | Management approach: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | General disclosures on environmental standards, ESRS E2: Pollution, ESRS S1: Own workforce | | 8.8 |
| GRI 403-9 | Work-related injuries | ESRS S1: Own workforce | | 3.6, 3.9, 8.8, 16.1 |
| GRI 404: TRAINING AND EDUCATION (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce | | |
| GRI 404-1 | Average hours of training per year per employee | ESRS S1: Own workforce | | |

| GRI 400: Social | | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
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| GRI 404-3 | Percentage of employees receiving regular performance and career development reviews | ESRS S1: Own workforce | 6 | 5.1, 8.5, 10.3 |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | |
| GRI 405-1 | Diversity of governance bodies and employees | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, ESRS S1: Own workforce | 6 | 5.1, 5.5, 8.5 |
| GRI 406: NON-DISCRIMINATION (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS S2: Workers in the value chain ESRS G1: Business conduct | | |
| GRI 406-1 | Incidents of discrimination and corrective actions taken | ESRS S1: Own workforce | 6 | 5.1, 8.8 |
| GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS G1: Business conduct | | |
| GRI 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | 3 | 8.8 |
| GRI 408: CHILD LABOR (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 409: FORCED OR COMPULSORY LABOR (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on Social Standards, ESRS S1: Own workforce, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 413: LOCAL COMMUNITIES (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution, ESRS E3: Water and marine resources, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |

| GRI 400: Social | | References GRI | Global Compact Principles | Sustainable Development Goals (SDG) |
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| GRI 413-1 | Operations with local community engagement, impact assessments, and development programs | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution, ESRS E3: Water and marine resources, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 413-2 | Operations with significant actual and potential negative impacts on local communities | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution, ESRS E3: Water and marine resources, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | 1 | 1.4, 2.3 |
| GRI 414: SUPPLIER SOCIAL ASSESSMENT (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | | |
| GRI 414-2 | Negative social impacts in the supply chain and actions taken | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, General disclosures on Social Standards, ESRS S2: Workers in the value chain, ESRS G1: Business conduct | 1, 2 | 5.2, 8.8, 16.1 |
| GRI 415: PUBLIC POLICY (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, ESRS G1: Business conduct | | |
| GRI 414-2 | Political Contributions | ESRS G1: Business conduct | 5.2, 8.8, 16.1 | |
| GRI 416: CUSTOMER HEALTH AND SAFETY (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution, ESRS G1: Business conduct | | |
| GRI 416-1 | Assessment of the health and safety impacts of product and service categories | ESRS E2: Pollution | | |
| GRI 417: MARKETING AND LABELING (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS 2: General disclosures - Strategy, Management of the impacts, risks and opportunities, General disclosures on environmental standards, ESRS E2: Pollution | | |
| GRI 417-1 | Requirements for product and service information and labeling | ESRS E2: Pollution | | 12.8 |
| GRI 418: CUSTOMER PRIVACY (2016) | | | | |
| GRI 3-3 | Management of material topics | ESRS G1: Business conduct | | |
| GRI 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | ESRS G1: Business conduct | | 16.3, 16.10 |