2025

Reporting Frameworks

Due Diligence Statement

Core elements of due diligence	Sections in the Sustainability Statement
Embedding due diligence in governance, strategy and business model	Paragraphs about governance structure (p.12-13) Paragraph about stakeholder engagement (p.17)
Engaging with affected stakeholders in all key steps of the due diligence	Paragraph about stakeholder engagement (p.17) Paragraphs about processes for engagement and remediation (S1, S2) (p.68 and 75)
Identifying and assessing adverse impacts	Paragraph about Materiality assessment process (IRO-1) (p.18)
Taking actions to address those adverse impacts	Paragraphs about actions (E1, E2, E4, E5, S1, S2, G1) (p.38-39, 44, 48, 51, 69, 75, 88) Paragraphs about processes for engagement and remediation (S1, S2) (p.68 and 75)
Tracking effectiveness of these efforts and communicating	Paragraphs about processes for engagement and remediation (S1, S2) (p.68 and 75) Paragraphs about targets (E1, E2, E4, E5, S1, S2, G1) (p.39, 45, 48, 51, 69, 75, 88)

International Financial Reporting Standards S2

Governance		Page reference
IFRS S2- 6(a)	**The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities, including the information about:**	pp.12-13
	(i) How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	pp.12-13
	(ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	pp.12-13
	(iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	pp.12-13
	(iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	pp.12-13
	(v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	pp.12-13, p.16
IFRS S2- 6(b)	**Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:**	pp.12-13
	(i) Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	pp.12-13
	(ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	pp.12-13
Strategy		
IFRS S2-9(a)	The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	p.37
IFRS S2-9(b)	The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain.	p.37
IFRS S2-9(c)	The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan.	p.37
IFRS S2-9(d)	The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.	p.37
IFRS S2-9(e)	The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.	pp.22-23
Climate-related risks and opportunities		
IFRS S2-10(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	p.37
IFRS S2-10(b)	For each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	p.37
IFRS S2-10(c)	For each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.	pp.20-21
IFRS S2-10(d)	How the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	p.23

Business model and value chain		Page reference
IFRS S2-13(a)	A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	p.37
IFRS S2-13(b)	A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	p.37
Strategy and decision-making		
IFRS S2-14(a)	**How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation, including the information about:**	pp.38-39
	(i) Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments).	pp.38-39
	(ii) Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	pp.38-39
	(iii) Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	pp.38-39
	(iv) Any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	N/A
	(v) How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	pp.38-39
IFRS S2-14(b)	How the entity is resourcing, and plans to resource, the activities disclosed in accordance with 14(a).	N/A
IFRS S2-14(c)	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	pp.38-40
Financial position, financial perfomance and cash flows		
IFRS S2-15(a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	pp.37-39
IFRS S2-15(b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	pp.37-39
IFRS S2-16(a)	How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	pp.37-39
IFRS S2-16(b)	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.	pp.37-39
IFRS S2-16(c)	**How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:**	pp.37-39
	(i) Its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to.	pp.37-39
	(ii) Its planned sources of funding to implement its strategy -	pp.37-39
IFRS S2-16(d)	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	pp.37-39

Climate resilience		Page reference
IFRS S2-22(a)	**The entity's assessment of its climate resilience as at the reporting date, including the information about:**	pp.22-23
	(i) The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis.	pp.22-23
	(ii) The significant areas of uncertainty considered in the entity's assessment of its climate resilience.	pp.22-23
	(iii) The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:	pp.22-23
	(1) The availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.	pp.22-23
	(2) The entity's ability to redeploy, repurpose, upgrade or decommission existing assets.	pp.22-23
	(3) The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	pp.22-23
IFRS S2-22(b)	**How and when the climate-related scenario analysis was carried out, including the information about:**	p.19, pp.22-23
	(i) The inputs the entity used, including:	p.19, pp.22-23
	(1) Which climate-related scenarios the entity used for the analysis and the sources of those scenarios.	p.19, pp.22-23
	(2) Whether the analysis included a diverse range of climate-related scenarios.	p.19, pp.22-23
	(3) Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	p.19, pp.22-23
	(4) Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.	p.19, pp.22-23
	(5) Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.	p.19, pp.22-23
	(6) The time horizons the entity used in the analysis.	p.19, pp.22-23
	(7) What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis).	p.19, pp.22-23
	(ii) The key assumptions the entity made in the analysis, including assumptions about:	p.19, pp.22-23
	(1) Climate-related policies in the jurisdictions in which the entity operates.	p.19, pp.22-23
	(2) Macroeconomic trends.	p.19, pp.22-23
	(3) National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources).	p.19, pp.22-23
	(4) Energy usage and mix.	p.19, pp.22-23
	(5) Developments in technology.	p.19, pp.22-23
	(iii) The reporting period in which the climate-related scenario analysis was carried out.	p.19, pp.22-23
Risk management		
IFRS S2-25(a)	**The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:**	p.19
	(i) The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	p.19
	(ii) Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.	p.19
	(iii) How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	p.19
	(iv) Whether and how the entity prioritises climate-related risks relative to other types of risk.	p.19
	(vi) Whether and how the entity has changed the processes it uses compared with the previous reporting period.	p.19

Risk management		Page reference
IFRS S2-25(b)	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	p.19
IFRS S2-25(c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	p.19
Metrics and targets		
Climate-related metrics		
IFRS S2-29(a)	**Information relevant to the cross-industry metric categories of greenhouse gases, including:**	pp.39-41
	(i) Absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent, classified as:	pp.39-41
	(1) Scope 1 greenhouse gas emissions.	pp.39-41
	(2) Scope 2 greenhouse gas emissions.	pp.39-41
	(3) Scope 3 greenhouse gas emissions.	pp.39-41
	(ii) Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.	pp.39-41
	(iii) The approach used to measure greenhouse gas emissions including:	pp.39-41
	(1) The measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.	pp.39-41
	(2) The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions.	pp.39-41
	(3) Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.	pp.39-41
	(iv) For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between:	N/A
	(1) The consolidated accounting group.	N/A
	(2) Other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries).	N/A
	(v) Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.	pp.39-41
	(vi) For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57:	pp.39-41
	(1) The categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	pp.39-41
	(2) Additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance.	pp.39-41
IFRS S2-29(b)	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	N/A
IFRS S2-29(c)	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	N/A
IFRS S2-29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.	N/A
IFRS S2-29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	N/A

Metrics and targets		
Climate-related metrics		
IFRS S2-29(f)	**Internal carbon prices, including the information about:**	p.41
	(i) An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	p.41
	(ii) The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.	N/A
IFRS S2-29(g)	**Remuneration, including the information about:**	p.16
	(i) A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)).	p.16
	(ii) The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	p.16
Climate-related targets		
IFRS S2-33(a)	The metric used to set the target.	p.39, p.41
IFRS S2-33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	p.39, p.41
IFRS S2-33(c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).	p.39, p.41
IFRS S2-33(d)	The period over which the target applies.	p.39, p.41
IFRS S2-33(e)	The base period from which progress is measured.	p.39, p.41
IFRS S2-33(f)	Any milestones and interim targets.	p.39, p.41
IFRS S2-33(g)	If the target is quantitative, whether it is an absolute target or an intensity target.	p.39, p.41
IFRS S2-33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	p.39, p.41
IFRS S2-34(a)	Whether the target and the methodology for setting the target has been validated by a third party.	p.39, p.41
IFRS S2-34(b)	The entity's processes for reviewing the target.	p.39, p.41
IFRS S2-34(c)	The metrics used to monitor progress towards reaching the target.	p.39, p.41
IFRS S2-34(d)	Any revisions to the target and an explanation for those revisions.	p.39, p.41
IFRS S2-35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	p.39, p.41
IFRS S2-36(a)	Which greenhouse gases are covered by the target.	p.39, p.41
IFRS S2-36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	p.39, p.41
IFRS S2-36(c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	p.39, p.41
IFRS S2-36(d)	Whether the target was derived using a sectoral decarbonisation approach.	p.39, p.41
IFRS S2-36(e)	**The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target, including the information about:**	p.39, p.41
	(i) The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	p.39, p.41
	(ii) Which third-party scheme(s) will verify or certify the carbon credits.	p.39, p.41
	(iii) The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	p.39, p.41
	(iv) Any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	p.39, p.41

Simplified European Sustainability Reporting Standards

List of material DRs	Page reference
ESRS 2 – General Disclosures	
BP-1 Basis for preparation of the sustainability statement	p.11
BP-2 Specific information if the undertaking uses phasing-in options	p.23
GOV-1 The role of the administrative, management and supervisory bodies in relation to sustainability	pp.12-13
GOV-2 Integration of sustainability-related performance in incentive schemes	p.16
GOV-3 Statement on due diligence	pp.12-13, p. 17
GOV-4 Risk management and internal controls over sustainability reporting	p.17
SBM-1 Strategy, business model and value chain	p.11
SBM-2 Interests and views of stakeholders	p.17
SBM-3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	pp.20-22, p.37, p.43, p.47, p.50, p.67, p.73, p.87
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities and material information to be reported	p.18
IRO-2 Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	pp.20-22, p.37, p.43, p.47, p.50, p.67, p.73, p.87
E1 – Climate change	
E1-1 Transition plan for climate change mitigation	N/A
E1-2 Identification of climate-related risks and scenario analysis	p.19
E1-3 Resilience related to climate change mitigation and adaption	p.22-23
E1-4 Policies related to climate change mitigation and adaptation	p. 38
E1-5 Actions and resources in relation to climate change mitigation and adaptation	pp.38-39
E1-6 Targets related to climate change	p.39
E1-7 Energy consumption and mix	p.39
E1-8 Gross scope 1, 2, 3 GHG emissions	p.40
E1-9 GHG removals and GHG mitigation projects financed through carbon credits	p.41
E1-10 - Internal carbon pricing	p.41
E1- 11 - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	p.37
E2 – Pollution	
E2-1 Policies related to pollution	p.44
E2-2 Actions and resources related to pollution	p.44
E2-3 Targets related to pollution	p.45
E2-4 Pollution of air, water and soil	p.45
E2-5 Substances of concern and substances of very high concern	Not material
E4 – Biodiversity and ecosystems	
E4-1 Biodiversity and ecosystems transition plan	p.47
E4-2 Policies related to biodiversity and ecosystems	p.48

List of material DRs	Page reference
E4 – Biodiversity and ecosystems	
E4-3 Actions and resources related to biodiversity and ecosystems	p.48
E4-4 Targets related to biodiversity and ecosystems	p.48
E4-5 Metrics related to biodiversity and ecosystems change	Not material
E5 – Resource use and circular economy	
E5-1 Policies related to resource use and circular economy	p.50
E5-2 Actions and resources related to resource use and circular economy	p.51
E5-3 Targets related to resource use and circular economy	p.51
E5-4 Resource inflows	Not material
E5-5 Resource outflows	p.51
S1 – Own workforce	
S1-1 Policies related to own workforce	p.67
S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	p.68
S1-3 Actions and resources related to own workforce	p.69
S1-4 Targets related to own workforce	p.69
S1-5 Characteristics of the undertaking's employees	p.70
S1-6 Characteristics of non-employees in the undertaking’s own workforce	Not material
S1-7 Collective bargaining coverage and social dialogue	Not material
S1-8 Diversity metrics	p.70
S1-9 Adequate wages	Not material
S1-10 Social protection	Not material
S1-11 Persons with disabilities	Not material
S1-12 Training and skills development metrics	p.71
S1-13 Health and safety metrics	p.71
S1-14 Work-life balance metrics	Not material
S1-15 Remuneration metrics	Not material
S1-16 Incidents of discrimination and other human rights incidents	p.71
S2 – Workers in the value chain	
S2-1 Policies related to value chain workers	p.74
S2-2 Engagement with workers in the value chain, existence of channels for workers in the value chain ot raise concerns or needs and approaches to remedy	p.75
S2-3 Actions and resources related to workers in the value chain	p.75
S2-4 Targets related to workers in the value chain	p.75
G1 – Business Conduct	
G1-1 Policies related to business conduct	p.87
G1-2 Actions related to business conduct	p.88
G1-3 Targets related to business conduct	p.88
G1-4 Metrics related to corruption or bribery	p.89
G1-5 Metrics related to political influence, including lobbying activities	Not material
G1-6 Metrics related to payment practices	Not material

Global Reporting Initiative

GRI NO.	GRI disclosure description	Page reference
GRI 1: Foundations 2021		
GRI 2: General Disclosures		
2-1 Organizational Details	a. Report its legal name; b. Report its nature of ownership and legal form; c. Report the location of its headquarters; d. Report its countries of operation.	p.11
2-2 Entities Included in the Organization's Sustainability Reporting	a. List all its entities included in its sustainability reporting; b. If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. If the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. Whether the approach involves adjustments to information for minority interests; ii. How the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. Whether and how the approach differs across the disclosures in this Standard and across material topics.	p.11
2-3 Reporting Period, Frequency and Contact Point	a. Specify the reporting period for, and the frequency of, its sustainability reporting; b. Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. Report the publication date of the report or reported information; d. Specify the contact point for questions about the report or reported information.	p.11
2-4 Restatements of Information	a. Report restatements of information made from previous reporting periods and explain: i. The reasons for the restatements; ii. The effect of the restatements.	N/A
2-5 External Assurance	a. Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. If the organization's sustainability reporting has been externally assured: i. Provide a link or reference to the external assurance report(s) or assurance statement(s); ii. Describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. Describe the relationship between the organization and the assurance provider.	p. 34
2-6 Activities, Value Chain and Other Business Relationships	a. Report the sector(s) in which it is active; b. Describe its value chain, including: i. The organization's activities, products, services, and markets served; ii. The organization's supply chain; iii. The entities downstream from the organization and their activities; c. Report other relevant business relationships; d. Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	p.11

GRI NO.	GRI disclosure description	Page reference
GRI 2: General Disclosures		
2-7 Employees	a. Report the total number of employees, and a breakdown of this total by gender and region; b. Report the total number of: i. Permanent employees, and a breakdown by gender and by region; ii. Temporary employees, and a breakdown by gender and by region; iii. Non-guaranteed hours employees, and a breakdown by gender and by region; iv. Full-time employees, and a breakdown by gender and by region; v. Part-time employees, and a breakdown by gender and by region; c. Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. In head count, full-time equivalent (FTE), or using another methodology; ii. At the end of the reporting period, as an average across the reporting period, or using another methodology; d. Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	pp.70-71
2-9 Governance Structure and Composition	a. Describe its governance structure, including committees of the highest governance body; b. List the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. Describe the composition of the highest governance body and its committees by: i. Executive and non-executive members; ii. Independence; iii. Tenure of members on the governance body; iv. Number of other significant positions and commitments held by each member, and the nature of the commitments; v. Gender; vi. Under-represented social groups; vii. Competencies relevant to the impacts of the organization; viii. Stakeholder representation.	p.12
2-10 Nomination and Selection of the Highest Governance Body	a. Describe the nomination and selection processes for the highest governance body and its committees; b. Describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. Views of stakeholders (including shareholders); ii. Diversity; iii. Independence; iv. Competencies relevant to the impacts of the organization.	2026 Proxy Statement p.19-28
2-11 Chair of the Highest Governance Body	a. Report whether the chair of the highest governance body is also a senior executive in the organization; b. If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	p.12
2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	a. Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. Describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. Whether and how the highest governance body engages with stakeholders to support these processes; ii. How the highest governance body considers the outcomes of these processes; c. Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	p.12

GRI NO.	GRI disclosure description	Page reference
GRI 2: General Disclosures		
2-13 Delegation of Responsibility for Managing Impacts	a. Describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including: i. Whether it has appointed any senior executives with responsibility for the management of impacts; ii. Whether it has delegated responsibility for the management of impacts to other employees; b. Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization’s impacts on the economy, environment, and people.	p.12
2-14 Role of the Highest Governance Body in Sustainability Reporting	a. Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization’s material topics, and if so, describe the process for reviewing and approving the information; b. If the highest governance body is not responsible for reviewing and approving the reported information, including the organization’s material topics, explain the reason for this.	p.12
2-15 Conflicts of Interest	a. Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholders; iv. Related parties, their relationships, transactions, and outstanding balances.	Code of Business Conduct p. 19
2-16 Communication of Critical Concerns	a. Describe whether and how critical concerns are communicated to the highest governance body; b. Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	p.87-88
2-17 Collective Knowledge of the Highest Governance Body	a. Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	2026 Proxy Statement p.19-28
2-18 Performance Evaluation of the Highest Governance Body	a. Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization’s impacts on the economy, environment, and people; b. Report whether the evaluations are independent or not, and the frequency of the evaluations; c. Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	2026 Proxy Statement p.19-28
2-19 Remuneration Policies	a. Describe the remuneration policies for members of the highest governance body and senior executives, including: i. Fixed pay and variable pay; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits; b. Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization’s impacts on the economy, environment, and people.	p.16

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GRI 2: General Disclosures		
2-20 Process to Determine Remuneration	a. Describe the process for designing its remuneration policies and for determining remuneration, including: i. Whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. How the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. Whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; b. Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	p.16
2-21 Annual Total Compensation Ratio	a. Report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual); b. Report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. Report contextual information necessary to understand the data and how the data has been compiled.	2026 Proxy Statement p.53
2-22 Statement on Sustainable Development Strategy	a. Report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	p.4-5
2-23 Policy Commitments	a. Describe its policy commitments for responsible business conduct, including: i. The authoritative intergovernmental instruments that the commitments reference; ii. Whether the commitments stipulate conducting due diligence; iii. Whether the commitments stipulate applying the precautionary principle; iv. Whether the commitments stipulate respecting human rights; b. Describe its specific policy commitment to respect human rights, including: i. The internationally recognized human rights that the commitment covers; ii. The categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. Report the extent to which the policy commitments apply to the organization's activities and to its business relationships; f. Describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	p.14-15
2-24 Embedding Policy Commitments	a. Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. How it allocates responsibility to implement the commitments across different levels within the organization; ii. How it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. How it implements its commitments with and through its business relationships; iv. Training that the organization provides on implementing the commitments.	p.14-15

GRI NO.	GRI disclosure description	Page reference
GRI 2: General Disclosures		
2-25 Processes to Remediate Negative Impacts	a. Describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. Describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. Describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. Describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	pp.38-39, p.40, p.48, p.51, pp.68-69, p.75, p.88
2-26 Mechanisms for Seeking Advice and Raising Concerns	a. Describe the mechanisms for individuals to: i. Seek advice on implementing the organization’s policies and practices for responsible business conduct; ii. Raise concerns about the organization’s business conduct.	p. 68, p.75, p.88
2-27 Compliance with Laws and Regulations	a. Report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. Instances for which fines were incurred; ii. Instances for which non-monetary sanctions were incurred; b. Report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. Fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. Fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. Describe the significant instances of non-compliance; d. Describe how it has determined significant instances of non-compliance.	p.89
2-28 Membership Associations	a. Report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	N/A
2-29 Approach to Stakeholder Engagement	a. Describe its approach to engaging with stakeholders, including: i. The categories of stakeholders it engages with, and how they are identified; ii. The purpose of the stakeholder engagement; iii. How the organization seeks to ensure meaningful engagement with stakeholders.	p.17
2-30 Collective Bargaining Agreements	a. Report the percentage of total employees covered by collective bargaining agreements; b. For employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	N/A

GRI NO.		GRI disclosure description	Page reference
GRI 3: Material Topics 2021			
3-1 Process to Determine Material Topics		a. Describe the process it has followed to determine its material topics, including: i. How it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. How it has prioritized the impacts for reporting based on their significance; b. Specify the stakeholders and experts whose views have informed the process of determining its material topics.	p.18
3-2 List of Material Topics		a. List its material topics; b. Report changes to the list of material topics compared to the previous reporting period.	p.20-21
3-3 Management of Material Topics		For each material topic reported under Disclosure 3-2: a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. Describe its policies or commitments regarding the material topic; d. Describe actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts; ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. Actions to manage actual and potential positive impacts; e. Report the following information about tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions; ii. Goals, targets, and indicators used to evaluate progress; iii. The effectiveness of the actions, including progress toward the goals and targets; iv. Lessons learned and how these have been incorporated into the organization’s operational policies and procedures; f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	
	3.3	Climate Change Adaptation	pp.37-41
	3.3	Climate Change Mitigation	pp.37-41
	3.3	Energy	pp.37-41
	3.3	Pollution of Air	pp.43-45
	3.3	Pollution of Water	pp.43-45
	3.3	Impacts on the extent and condition of ecosystems	pp.47-48
	3.3	Waste	pp.50-51
	3.3	Working Conditions (Own workforce)	pp.67-71
	3.3	Equal treatment and opportunities (Own workforce)	pp.67-71
	3.3	Working conditions (workers in the value chain)	pp.73-75
	3.3	Equal treatment and opportunities (Workers in the value chain)	pp.73-75
	3.3	Other work-related rights (Workers in the value chain)	pp.73-75
	3.3	Corruption and bribery	pp.87-89
	3.3	Protection of whistleblowers	pp.87-89

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GRI 3: Material Topics 2021			
11.1 GHG emissions	11.1.2	302-1 Energy consumption within the organization	pp.39-40
	11.1.3	302-2 Energy consumption outside of the organization	pp.39-40
	11.1.4	302-3 Energy intensity	pp.39-40
	11.1.5	305-1 Direct (Scope 1) GHG emissions	pp.39-40
	11.1.6	305-2 Energy indirect (Scope 2) GHG emissions	pp.39-40
	11.1.7	305-3 Other indirect (Scope 3) GHG emissions	pp.39-40
	11.1.8	305-4 GHG emissions intensity	p. 90
11.2 Climate Adaptation, Resilience and Transition	11.2.1	3-3 Management of Material Topic	pp.38-39
	11.2.2	201-2 Financial implications and other risks and opportunities due to climate change	p.37
	11.2.3	305-5 Reduction of GHG emissions	p.40
	11.2.4	Additional	
11.3 Air Emissions	11.3.1	3-3 Management of Material Topic	pp.44-45
	11.3.2	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p.45
	11.3.3	416-1 Assessment of the health and safety impacts of product and service categories	
11.4 Biodiversity	11.4.1	3-3 Management of Material Topic	p.48
	11.4.2	304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	N/A
	11.4.3	304-2 Significant impacts of activities, products and services on biodiversity	p.47
	11.4.4	304-3 Habitats protected or restored	
	11.4.5	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	
11.5 Waste	11.5.1	3-3 Management of Material Topic	pp.50-51
	11.5.2	306-1 Waste generation and significant waste-related impacts	p.50
	11.5.3	306-2 Management of significant waste-related impacts	pp.50-51
	11.5.4	306-3 Waste generated	p.51
11.8 Asset Integrity and Critical Incident Management	11.8.1	3-3 Management of Material Topic	pp.44-45, pp.50-51
	11.8.2	Significant spills	pp.50-51
11.9 Occupational Health and Safety	11.9.1	3-3 Management of Material Topic	pp.67-69
	11.9.2	403-1 Occupational health and safety management system	pp.14-15, p.67
	11.9.3	403-2 Hazard identification, risk assessment, and incident investigation	pp.67-69
	11.9.4	403-3 Occupational health services	pp.67-69
	11.9.5	403-4 Worker participation, consultation, and communication on occupational health and safety	p.68
	11.9.6	403-5 Worker training on occupational health and safety	p.69
	11.9.7	403-6 Promotion of worker health	p.69
	11.9.8	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.69
	11.9.9	403-8 Workers covered by an occupational health and safety management system	pp.14-15, p.67
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	11.10.3	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	11.10.4	c. 401-3 Parental leave	
	11.10.5	402-1 Minimum notice periods regarding operational changes	
	11.10.6	404-1 Average hours of training per year per employee	p.71
	11.10.7	404-2 Programs for upgrading employee skills and transition assistance programs	pp.68-69
	11.10.8	414-1 New suppliers that were screened using social criteria	
	11.10.9	414-2 Negative social impacts in the supply chain and actions taken	pp.72-75
11.11 Non-discrimination and Equal Opportunity	11.11.1	3-3 Management of Material Topic	pp.67-69
	11.11.2	202-2 Proportion of senior management hired from the local community	
	11.11.3	401-3 Parental leave	
	11.11.4	404-1 Average hours of training per year per employee	p.71
	11.11.5	405-1 Diversity of governance bodies and employees	p.70
	11.11.6	405-2 Ratio of basic salary and remuneration of women to men	
	11.11.7	406-1 Incidents of discrimination and corrective actions taken	p.71
11.12 Forced Labor and Modern Slavery	11.12.1	3-3 Management of Material Topic	pp.74-75
	11.12.2	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p.73
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11.13 Freedom of Association and Collective Bargaining	11.13.1	3-3 Management of Material Topic	pp.67-69
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11.20 Anti-Corruption	11.20.1	3-3 Management of Material Topic	p.88-89
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