

# GRI CONTENT INDEX



## **GRI Service Statement**

For the Content Index – Essentials Service, GRI Services checked whether the GRI Index was presented in a way that meets the requirements for reporting according to the GRI Standards and whether the information in the GRI Content Index is clearly presented. The service was performed on the German version of the report.

The Global Reporting Initiative (GRI) is a leading organization in the field of global sustainability reporting. GRI promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. Interroll supports the GRI's core mission to increase the quantity and quality of reporting, which in turn increases market transparency. This is Interroll's second report prepared in accordance with the GRI Standards 2021.

Interroll Holding AG has reported in accordance with the GRI Standards for the period: 01.01.2023 to 31.12.2023.

GRI Standards	No	Disclosure	Page	Comments
<b>GRI 1: Foundation 2021</b>				
<b>GRI 2: General Disclosures 2021</b>				
<b>ABOUT INTERROLL</b>				
The organization and its reporting practices	2-1	Organizational details	8; 150	
	2-2	Entities included in the organization's sustainability reporting	4	
	2-3	Reporting period, frequency and contact point	150	
	2-4	Restatements of information	64	
	2-5	External assurance	150	
Activities and workers	2-6	Activities, value chain and other business relationships	4; 8	
	2-7	Employees	4; 7; 119	
	2-8	Workers who are not employees	119	
Governance	2-9	Governance structure and composition	5; 31; 32; 34; 39; 45; 56; 76; 85; 99; 108; 117; 123; 128	
	2-10	Nomination and selection of the highest governance body	34	
	2-11	Chair of the highest governance body	34	
	2-12	Role of the highest governance body in overseeing the management of impacts	7; 31; 34	
	2-13	Delegation of responsibility for managing impacts	7; 34	
	2-14	Role of the highest governance body in sustainability reporting	31; 32; 34	
	2-15	Conflicts of interest	34	
	2-16	Communication of critical concerns	34	
	2-17	Collective knowledge of the highest governance body	32; 35	
	2-18	Evaluation of the performance of the highest governance body	35	
	2-19	Remuneration policies	32; 35	
2-20	Process to determine remuneration	35		
2-21	Annual total compensation ratio	35		

GRI Standards	No	Disclosure	Page	Comments
Strategy, policies and practices	2-22	Statement on sustainable development strategy	2; 14; 18; 19; 20; 22	
	2-23	Policy commitments	18; 21; 24; 28; 31; 52; 82; 112	
	2-24	Embedding policy commitments	21; 24; 25	
	2-25	Processes to remediate negative impacts	31; 34; 38; 39; 41; 44; 46; 47; 57; 58; 76; 78; 85; 87; 99; 100; 103; 107; 109; 115; 118; 122; 124; 127; 128	
	2-26	Mechanisms for seeking advice and raising concerns	46; 47	
	2-27	Compliance with laws and regulations	49	
	2-28	Membership associations	93; 94; 95	
	Stakeholder engagement	2-29	Approach to stakeholder engagement	14; 20; 85; 87; 88; 90; 91; 92; 93
2-30		Collective bargaining agreements	120	

### GRI 3: Material Topics, broken down by focal points of our work

GRI 3: Material Topics 2021	3-1	Process to determine material topics	14; 15; 16	
	3-2	List of material topics	16; 17	

### GOVERNANCE

#### Corporate Governance

GRI 3: Material Topics 2021	3-3	Management of material topics	31; 34	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	28	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	34	

#### ESG Risk Management

GRI 3: Material Topics 2021	3-3	Management of material topics	38; 39	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	10	

GRI Standards	No	Disclosure	Page	Comments
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	41	
<b>Corporate Compliance</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	44; 46; 47	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption		All
	205-2	Communication and training about anti-corruption policies and procedures	28; 46	
	205-3	Confirmed incidents of corruption and actions taken	46; 49	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	49	
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	49	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	49	
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	49	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	49	
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	49	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	49	

## ENVIRONMENT

### Climate Protection

GRI 3: Material Topics 2021	3-3	Management of material topics	55; 57; 58; 64	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	55; 57; 59; 60	
	302-2	Energy consumption outside of the organization	58; 61	
	302-3	Energy intensity	58; 60	
	302-4	Reduction of energy consumption	60; 61	
	302-5	Reductions in energy requirements of products and services	61; 73	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	41; 42	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	55; 58; 65; 66; 67	
	305-2	Energy indirect (Scope 2) GHG emissions	55; 58; 65; 66; 67	
	305-3	Other indirect (Scope 3) GHG emissions	55; 57; 58; 65; 66; 68; 69; 70; 71; 72	

GRI Standards	No	Disclosure	Page	Comments
	305-4	GHG emissions intensity	73	
	305-5	Reduction of GHG emissions	59; 73	
<b>Environmental Protection</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	75; 76; 78	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	78	
	301-2	Recycled input materials used	77; 79	
GRI 303: Water and Effluents 2018	303-5	Water consumption	80	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	80	
	306-2	Management of significant waste-related impacts	80	
	306-3	Waste generated	80	
	306-4	Waste diverted from disposal	80	
	306-5	Waste directed to disposal	80	

## SOCIAL – SOCIETY

### Stakeholder Engagement

GRI 3: Material Topics 2021	3-3	Management of material topics	85; 87	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	93	
	203-2	Significant indirect economic impacts	93	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	93	

### Sustainable Procurement

GRI 3: Material Topics 2021	3-3	Management of material topics	98; 99; 100; 102	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	100; 102; 104	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	100; 102	
	308-2	Negative environmental impacts in the supply chain and actions taken	101; 103	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	98; 100	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	100	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	100; 101	

GRI Standards	No	Disclosure	Page	Comments
	414-2	Negative social impacts in the supply chain and actions taken	100; 102	
<b>Product and Service Responsibility</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	107; 109	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	109	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	107	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	108	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	107	

## SOCIAL – EMPLOYEES

### Attractive Employer

GRI 3: Material Topics 2021	3-3	Management of material topics	115; 118	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	118	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	120	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	120	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	120	

### People Development

GRI 3: Material Topics 2021	3-3	Management of material topics	122; 124	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	124; 125	
	404-2	Programs for upgrading employee skills and transition assistance programs	124	
	404-3	Percentage of employees receiving regular performance and career development reviews	125	

### Occupational Health and Safety

GRI 3: Material Topics 2021	3-3	Management of material topics	127; 128; 131	
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<b>GRI Standards</b>	<b>No</b>	<b>Disclosure</b>	<b>Page</b>	<b>Comments</b>
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	127; 131	
	403-2	Hazard identification, risk assessment, and incident investigation	128	
	403-3	Occupational health services	129	
	403-4	Worker participation, consultation and communication on occupational health and safety	129; 130	
	403-5	Worker training on occupational health and safety	130	
	403-6	Promotion of worker health	130	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	130	
	403-8	Workers covered by an occupational health and safety management system	129	
	403-9	Work-related injuries	129; 130	
	403-10	Work-related ill health	130	