

# GRI CONTENT INDEX



## **GRI Service Statement**

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2–1 to 2–5, 3–1 and 3–2 are aligned with the appropriate sections in the body of the report.

The Global Reporting Initiative (GRI) is a leading organization in 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 continues to support GRI's core mission to increase both the quantity and quality of reporting, which, in turn, enhances critical market transparency. This is Interroll's first report written in accordance with the GRI Standards 2021.

Interroll Holding AG has reported in accordance with the GRI Standards for the period January 1, 2022 to December 31, 2022

GRI Standards	No	Disclosures	Page	Comments
<b>GRI 1: Foundation 2021</b>				
	1	Foundation	88	
<b>GRI 2: General Disclosures 2021</b>				
<b>ABOUT INTERROLL</b>				
The organisation and its reporting practices	2-1	Organisational details	5, 6, 88	
	2-2	Entities included in the organisation's sustainability reporting	5	
	2-3	Reporting period, frequency and contact point	88	
	2-4	Restatements of information	88	
	2-5	External assurance	88	
Activities and workers	2-6	Activities, value chain and other business relationships	4, 6	
	2-7	Employees	62, 65	
	2-8	Workers who are not employees	65	
Governance	2-9	Governance structure and composition	21	
	2-10	Nomination and selection of the highest governance body	21	
	2-11	Chair of the highest governance body	21	
	2-12	Role of the highest governance body in overseeing the management of impacts	21	
	2-13	Delegation of responsibility for managing impacts	21	
	2-14	Role of the highest governance body in sustainability reporting	22	
	2-15	Conflicts of interest	21, 22	
	2-16	Communication of critical concerns	22	
	2-17	Collective knowledge of the highest governance body	22	
	2-18	Evaluation of the performance of the highest governance body	22	
	2-19	Remuneration policies	22	
	2-20	Process to determine remuneration	22	
	2-21	Annual total compensation ratio	22	

GRI Standards	No	Disclosures	Page	Comments
Strategy, policies and practices	2-22	Statement on sustainable development strategy	2, 10	
	2-23	Policy commitments	11, 33, 48, 60	
	2-24	Embedding policy commitments	11	
	2-25	Processes to remediate negative impacts	24, 26	
	2-26	Mechanisms for seeking advice and raising concerns	24	
	2-27	Compliance with laws and regulations	23, 25	
	2-28	Membership associations	8	
	Stakeholder engagement	2-29	Approach to stakeholder engagement	12, 36, 40
2-30		Collective bargaining agreements	66	

### GRI 3: Material Topics 2021, broken down by focal points of our work

GRI 3: Material Topics 2021	3-1	Process to determine material topics	13	
	3-2	List of material topics	14	

### FOCAL POINT OF OUR WORK: ENSURING GOOD CORPORATE MANAGEMENT

#### Corporate Governance

GRI 3: Material Topics 2021	3-3	Management of material topics	20	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	21, 60	

#### Corporate Compliance

GRI 3: Material Topics 2021	3-3	Management of material topics	23	All
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	23, 24	
	205-2	Communication and training about anti-corruption policies and procedures	24	None
	205-3	Confirmed incidents of corruption and actions taken	24, 25	None
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	25	
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	25	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	23, 60	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	23, 60	

GRI Standards	No	Disclosures	Page	Comments
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	25	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	25	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	45	
	417-2	Incidents of non-compliance concerning product and service information and labeling	25	
<b>Risk management</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	26	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	27	
<b>Information security</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	28	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	29	None

## FOCAL POINT OF OUR WORK: SECURING LONG-TERM SUCCESS

### Sustainable growth

GRI 3: Material Topics 2021	3-3	Management of material topics	35, 36	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	36, 37	
	201-4	Financial assistance received from government		Takes place in part at site level, has not been surveyed for the initial report
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	38	
	203-2	Significant indirect economic impacts	36	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	36, 38	
<b>Sustainable procurement</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	39, 40, 44	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	41	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	41, 44	
	308-2	Negative environmental impacts in the supply chain and actions taken	44	

GRI Standards	No	Disclosures	Page	Comments
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	44	
	414-2	Negative social impacts in the supply chain and actions taken	44	
<b>Product responsibility</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	45	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	45	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	46	None
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	46	

## FOCAL POINT OF OUR WORK: PROTECTING THE CLIMATE AND THE ENVIRONMENT

### Climate protection

GRI 3: Material Topics 2021	3-3	Management of material topics	50	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	52, 53	
	302-2	Energy consumption outside of the organization	52	
	302-3	Energy intensity	52	
	302-4	Reduction of energy consumption	53	
	302-5	Reductions in energy requirements of products and services	53	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	53	
	305-2	Energy indirect (Scope 2) GHG emissions	54	
	305-3	Other indirect (Scope 3) GHG emissions	54	Planned, but not covered in initial report
	305-4	GHG emissions intensity	54	
	305-5	Reduction of GHG emissions	54	

### Environmental protection

GRI 3: Material Topics 2021	3-3	Management of material topics	55, 56	
GRI 301 Materials 2016	301-1	Materials used by weight or volume	57, 58	
	301-2	Recycled input materials used	58	
GRI 303: Water and Effluents 2018	303-5	Water consumption	58	

GRI Standards	No	Disclosures	Page	Comments
GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	58	
	306-2	Management of significant waste-related impacts	58	
	306-3	Waste generated	58	
	306-4	Waste diverted from disposal	58	

## FOCAL POINT OF OUR WORK: FOCUS ON OUR EMPLOYEES

### Employer of choice

GRI 3: Material Topics 2021	3-3	Management of material topics	63	
GRI 401 Employment 2016	401-1	New employee hires and employee turnover		Due to Covid fluctuation data was not tracked
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	66	
	401-3	Parental leave	65	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	66	
GRI 405 Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	60, 66	
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	66	

### People development

GRI 3: Material Topics 2021	3-3	Management of material topics	67	
GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	68, 69	
	404-2	Programs for upgrading employee skills and transition assistance programs	68	
	404-3	Percentage of employees receiving regular performance and career development reviews	68, 69	

### Occupational health and safety

GRI 3: Material Topics 2021	3-3	Management of material topics	70	
GRI 403 Occupational Health and Safety 2018	403-1	Occupational health and safety management system	70	
	403-2	Hazard identification, risk assessment, and incident investigation	70, 71	
	403-3	Occupational health services	72	
	403-4	Worker participation, consultation, and communication on occupational health and safety	72, 73	
	403-5	Worker training on occupational health and safety	72	
	403-6	Promotion of worker health	72, 73	

<b>GRI Standards</b>	<b>No</b>	<b>Disclosures</b>	<b>Page</b>	<b>Comments</b>
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	73	
	403-8	Workers covered by an occupational health and safety management system	71	
	403-9	Work-related injuries	72	
	403-10	Work-related ill health	73	