

## GRI CONTENT INDEX 2022, Gurit Holding AG

	Statement of use	Gurit Holding AG has reported in accordance with the GRI Standards for the reporting period 2022. Reporting period is 1.1.-31.12. for financial and some company data and 1.11.-31.10 for sustainability data.				
	GRI used	GRI 1: Foundation 2021		OMISSION		
GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>GRI 2: GENERAL DISCLOSURES 2021</b>						
<b>The organization and its reporting practices</b>						
2-1	Organizational details	- Annual report > Organisation - About us > Activities and markets served - About us > Gurit at a glance	2-5, 16, 21, 274-277			
2-2	Entities included in the organization's sustainability reporting	- Appendix > Scope of sustainability data and reporting practice	216			
2-3	Reporting period, frequency and contact point	- Appendix > Scope of sustainability data and reporting practice  Note: Reporting frequency is annual. Reporting period is 1.1.-31.12. for financial data and 1.11.-31.10 for sustainability data.	213, 216, 239			
2-4	Restatements of information	- Appendix > Scope of sustainability data and reporting practice	213-214, 216			
2-5	External assurance	- Appendix > Scope of sustainability data and reporting practice - Technical statement on greenhouse gas accounting	238, 117			
<b>Activities and workers</b>						
2-6	Activities, value chain and other business relationships	- About us > Activities and makets served - About us > Gurit at a glance - Responsible Supply Chain > Supply chain strategy and management systems - Responsible Supply Chain > Supply chain risk assessment - Appendix > Scope of sustainability data and reporting practice > Notes regarding our greenhouse gas reporting	2-5, 183-187, 216			
2-7	Employees	- Social Performance > Metrics> Workforce by employment contract - About us	4, 232	Due to the parallel use of different systems some data is not yet available in full detail.	Unavailable data & incompatible data collection systems.	We will adapt the systems and endeavour to report additional details in the future.
2-8	Workers who are not employees	- Social Performance > Metrics > Workforce by employment contract	232			
<b>Governance</b>						
2-9	Governance structure and composition	- Annual Report > Corporate governance - #GuritCares our sustainability targets > Sustainability ambitions - Good Governance > Our governance and management systems	20-41, 70, 86-87, 195			
2-10	Nomination and selection of the highest governance body	- Annual report > Corporate governance - Good Governance	25-27, 195			
2-11	Chair of the highest governance body	- Annual report > Organisation > Board and group management - Annual report > Corporate governance - Good Governance > Our governance and management systems	16, 21, 195			
2-12	Role of the highest governance body in overseeing the management of impacts	- Annual report > Board of directors > Definition of areas of responsibility - #GuritCares our sustainability targets > Sustainability ambitions - Appendix > Stakeholder engagement - Good Governance	32, 70, 195, 212			
2-13	Delegation of responsibility for managing impacts	- Annual report > Corporate governance - Good Governance - #GuritCares Our sustainability targets - Safety First > Making safety a priority - Environment > Taking care of our environment - Environment > Resource utilisation - Social Performance > Striving to be a good corporate citizen	28-32, 70-72, 86-87, 104-105, 122-123, 138, 154; 164-165			
2-14	Role of the highest governance body in sustainability reporting	- Annual Report > Corporate governance - #GuritCares our sustainability targets > Sustainability ambitions - Good Governance	32, 70, 208			
2-15	Conflicts of interest	- Annual Report > Corporate governance - Good Governance > Advice and whistle-blowing - Good governance > Gurit Code of Conduct - Good governance > Supplier code of conduct	28-31, 196, 197			
2-16	Communication of critical concerns	- Good Governance > Advice and whistle-blowing	197			
2-17	Collective knowledge of the highest governance body	- Annual report > Corporate governance	25-27			

GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
2-18	Evaluation of the performance of the highest governance body	- Annual report > Corporate governance	28-32			
2-19	Remuneration policies	- Annual report > Corporate governance - Annual report > Compensation report - Good governance > Our governance and management systems - Good governance> Gurit Code of Conduct - Good governance > Supplier code of conduct	21, 42-56, 195-197			
2-20	Process to determine remuneration	- Annual report > Compensation report - Good governance	42-56, 195			
2-21	Annual total compensation ratio	- Annual report > Compensation report - Social Performance > Annual total compensation rate - Annual report > Financial report	53-55, 167, 244-245			
2-22	Statement on sustainable development strategy	- Annual report > Business review - Foreword by the CEO - #GuritCares our sustainability targets	7-13, 62-63, 68-69			
2-23	Policy commitments	- About us > Vision, Mission, Values - #GuritCares Our sustainability targets - Responsible Supply Chain > Due diligence process - Responsible Supply Chain>Human rights - Social Performance > Human rights - Good governance> Gurit Code of Conduct - Good governance > Supplier code of conduct	64-65, 73, 170, 185, 188, 196, 197			
2-24	Embedding policy commitments	- #GuritCares our sustainability targets	68, 69, 80, 195			
2-25	Processes to remediate negative impacts	- #GuritCares our sustainability targets	71			
2-26	Mechanisms for seeking advice and raising concerns	- Good Governance > Advice and whistle-blowing	197			
2-27	Compliance with laws and regulations	- Safety First > Monitoring product related chemical safety - Environment > Taking care of our environment - Good Governance > Compliance review	94, 104, 198			
2-28	Membership associations	- Social Performance > Membership of associations	172			
Stakeholder engagement						
2-29	Approach to stakeholder engagement	- #GuritCares Our sustainability targets - Social Performance > Sponsorships - Social Performance > Employee engagement - Appendix > Stakeholder engagement	72, 172, 174, 175, 212			
2-30	Collective bargaining agreements	- Social Performance > Human rights > Right of association and collective bargaining	171			
MATERIAL TOPICS						
GRI 3: MATERIAL TOPICS 2021						
3-1	Process to determine material topics	- #GuritCares Our sustainability targets > Sustainability ambitions - Environment > Managing environmental risks - Appendix > Material topics	72, 106, 206-208			
3-2	List of material topics	- #GuritCares our sustainability targets > Sustainability ambitions - Appendix > Material topics	78-80, 206-208			
Health and Safety						
3-3	Management of material topics	- Safety First > Making safety a priority - Safety First > Safety Management system and processes > New chemical safety management system - Safety First > Managing risks > Monitoring product related chemical safety - Safety First > Managing risks > Being proactive with customer health and safety	86-87, 90, 91, 94, 95, 100			
GRI 403: Occupational Health and Safety 2018						
403-1	Occupational health and safety management system	- Safety First > Safety management system and processes - Safety First > Managing risks > Audits - Safety First > Safety management system and processes > ISO - Safety First > Safety management system and processes > Chemical safety	87, 91, 92, 93			
403-2	Hazard identification, risk assessment, and incident investigation	- Safety First > Safety Management System and Processes > Chemical safety management system - Safety First > Managing Risks > Site audits - Safety First > Safety management system and processes > Incident investigation and reporting - Safety First > Safety management system and processes > Safety walk standard - Safety First > Managing risks > Mitigating mental health related risks - Safety first>Metrics	88-97, 224			

GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
403-4	Worker participation, consultation, and communication on occupational health and safety	- Safety First > Making safety a priority - Safety First > Health & safety platform-training and data collection - Safety First > Managing risks > Safety training - Safety First > Managing risks>Risk reporting - Safety First > Managing risks > Employee engagement & communication	87, 90, 93, 96-99			
403-5	Worker training on occupational health and safety	- Safety First > Managing risks > Safety Training - Safety First > Safety Management System & Processes > Incident Investigation & Reporting - Safety First > Safety Management System & Processes > Safety Walk Standard - Safety First > Managing risks > Training and data collection - Safety First > Managing risks > Mitigating mental health related risks	89, 90, 96, 97			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	- Safety First > Safety Management system and processes > ISO certification - Safety First > Managing risk > Safety training - Safety First > Safety management system and processes > The safety pyramid - Safety First > Safety management system and processes > Incident investigation & reporting - Safety First > Safety management system and processes > Safety walk standard - Responsible Supply Chain > Supply chain risk assessment process  Note: Gurit considers health & safety as relevant to suppliers, and considers this in its supplier risk assessment process	89, 90, 92, 96, 97, 186			
403-8	Workers covered by an occupational health and safety management system	- Safety First > Safety management system and processes - Safety First > Managing risks>safety audits - Safety First > Safety management system and processes> ISO certification - Safety First > Chemical safety management system - Safety First metrics > Status of ISO certification  <b>Note:</b> No workers are excluded from being covered by the Gurit safety management system, so the percentage of employees and workers covered is 100%	87, 91, 92, 93, 225			
403-9	Work-related injuries	- Safety First > Managing risks > Risk reporting - Safety First > Managing risks > Managing product related chemical safety - Safety First metrics > Work-related injuries and ill health	93, 94-95, 222-223	We do not at this stage state the total number of hours worked.	Different legislations and national standards as well as data collection system make this a labour-intensive manual calculation.	Possible to be extrapolated from the number of LTAs and NLTIs and the Rate of both per million hours worked.
403-10	Work-related ill health	- Safety First metrics > Work-related injuries and ill health	223			
<b>Chemical Safety</b>						
3-3	Management of material topics	- Safety First > Managing risks > Product Related Chemical Safety - Safety First > Safety management system and processes > Chemical safety management system	91, 95			
<b>GRI 416: Customer health and safety 2016</b>						
3-3	Management of material topics	- Safety First > Managing risks > Being proactive with customer health & safety	100			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	- Safety First > Metrics > Incidents of non-compliance concerning the health & safety impacts of products and services	224			
<b>Climate neutrality and Emissions to air</b>						
3-3	Management of material topics	- Environment > Environmental management systems - Environment > Managing environmental risk	104-106			
<b>GRI 305: Emissions 2016</b>						
305-1	Direct (Scope 1) GHG emissions	- Environment > GURIT's Greenhouse Gas footprint - Appendix > Scope of sustainability data and reporting practice  <b>Note:</b> Gurit's industrial activities are not contributing to any biogenic emissions.	110-112, 118, 214, 216			
305-2	Energy indirect (Scope 2) GHG emissions	- Environment > Greenhouse Gas footprint - Appendix > Scope of sustainability data and reporting practice  <b>Note:</b> Gurit has set the base year as 2020 as this was the first year with comprehensive data available.	110-112, 118, 215, 217			
305-3	Other indirect (Scope 3) GHG emissions	- Environment > Greenhouse Gas footprint - Appendix > Scope of sustainability data and reporting practice	110-111, 118, 215, 219			
305-4	GHG emissions intensity	- Environment > Emissions intensity	111			

GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
305-5	Reduction of GHG emissions	- Environment > Greenhouse Gas footprint - Environment > Resource utilisation > Energy saving initiatives within GURIT - Environment > Resource utilisation > Successful reduction of waste generated - Appendix > Scope of sustainability data and reporting practice	109-115, 124-125, 126-128, 214-215			
<b>Resource utilisation</b>						
3-3	Management of material topics	- Environment > Resource utilisation - Environment > Resource utilisation > Water - Environment > Resource Utilisation > Waste - Environment > Resource Utilisation > Energy	122-124, 126, 129-130			
<b>Water consumption</b>						
3-3	Management of material topics	- Environment > Resource utilisation > Water	129-130			
<b>GRI 303: Water and effluents 2018</b>						
303-1	Interactions with water as a shared resource	- Environment > Resource utilisation > Water	129-131			
303-2	Management of water discharge-related impacts	- Environment > Resource utilisation > Water	129-131			
303-3	Water withdrawal	- Environment > Resource utilisation > Water - Resource utilisation metrics > Water	129-131, 230	We do not have a detailed breakdown of total water withdrawal from our sources by Freshwater and Other Water	Currently not considered material as the vast majority of our production is not using water. Data collection efforts for sites are already significant, therefore we prioritize material topics.	We will consider to collect these details in future data collection efforts.
303-4	Water discharge	- Environment > Resource utilisation > Water	129-131, 230	Currently no water discharge data available globally, except for one site where water is recycled and measured.	For most Gurit production processes this is not a material topic	Water discharge is material for 1 recycling plant where water discharge is measured and modern water recycling technology is installed on site.
303-5	Water consumption	- Environment > Resource utilisation > Water	129-131, 230			
<b>Waste management, Circular economy, Clean technology &amp; Innovation</b>						
3-3	Management of material topics	- Environment > Resource utilisation > Waste - Environment > Circularity - Environment > CleanTech	126, 137-141, 150, 154			
<b>GRI 306: Waste 2020</b>						
306-1	Waste generation and significant waste-related impacts	- Environment > Waste	126			
306-2	Management of significant waste-related impacts	- Environment > Resource utilisation > Waste - Environment > Circularity - Environment > CleanTech - Resource utilisation metrics > Waste	126, 127, 140-142, 144, 146-149, 155-157			
306-3	Waste generated	- Environment > Resource utilisation > Waste - Environment > Circularity - Environment > CleanTech - Resource utilisation metrics > Waste	126-127, 140-144, 228, 229			
306-4	Waste diverted from disposal	- Environment > Resource utilisation > Waste - Environment > Circularity - Environment > CleanTech - Resource utilisation metrics > Waste	128, 142-144, 155, 156, 228			
306-5	Waste directed to disposal	- Resource utilisation metrics > Waste	228			
<b>GRI 301: Materials</b>						
301-3	Reclaimed products and their packaging materials	- Environment > Circularity	146, 147			
<b>Energy management</b>						
3-3	Management of material topics	- Environment > Resource utilisation > Energy	124			
<b>GRI 302: Energy 2016</b>						
302-1	Energy consumption within the organization	- Environment > Resource utilisation > Energy - Resource utilisation metrics > Energy consumption	124, 226			
302-2	Energy consumption outside of the organization	- Resource utilisation metrics > Energy consumption outside the organisation	227			
302-3	Energy intensity	- Resource utilisation metrics > Energy intensity	226			
302-4	Reduction of energy consumption	- Environment > Resource utilisation > energy - Resource utilisation metrics > Energy consumption	124, 125, 226			
302-5	Reductions in energy requirements of products and services	- Environment > CleanTech - Resource utilisation metrics > Reduction in energy requirements of products	157, 227			
<b>Responsible procurement practices</b>						
3-3	Management of material topics	- Responsible Supply Chain	182-191			
<b>GRI 308: Supplier Environmental Assessment 2016</b>						
308-1	New suppliers that were screened using environmental criteria	- Responsible Supply Chain > Supply chain risk assessment - Responsible Supply Chain > Supply chain impact on the greenhouse gas emissions	186, 187, 189, 190			

GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
308-2	Negative environmental impacts in the supply chain and actions taken	- Responsible Supply Chain > Supply chain risk assessment	186, 187			
<b>GRI 414: Supplier Social Assessment 2016</b>						
414-1	New suppliers that were screened using social criteria	- Responsible Supply Chain > Supply chain risk assessment - Responsible Supply Chain > Human rights	186-188			
414-2	Negative social impacts in the supply chain and actions taken	- Responsible Supply Chain > Supply chain risk assessment - Responsible Supply Chain > Human rights	186-188			
<b>Equality, diversity and inclusion</b>						
3-3	Management of material topics	- Social Performance > Good corporate citizen	164-167			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>						
405-1	Diversity of governance bodies and employees	- Social Performance > Equality, diversity and inclusion - Social performance metrics > Employees by gender - Social performance metrics > Employees by age	166, 234			
405-2	Ratio of basic salary and remuneration of women to men	- Social Performance > Equality, diversity and inclusion > Salary gap identification	166	No data on ratios available at this time.	We have not at this stage the data and systems to analyse these ratios by specific location. We have just started gathering gender salary data in 2022 across different locations and systems.	Available data combines different job roles and skill levels that are concentrated in different geographical regions and locations with different cost of living and salary levels. This does not provide for a meaningful comparison.
<b>Responsible employment practices</b>						
3-3	Management of material topics	- Social Performance > Equality, diversity and inclusion	166			
<b>GRI 401: Employment 2016</b>						
401-1	New employee hires and employee turnover	- Social performance metrics > Employees by new hires and leavers	233	Rates for new hires or turnover of staff are not available.	Data not available as data collection systems do not provide it.	Due to the structure of the organisation across different data systems
<b>GRI 404: Training and Education 2016</b>						
404-1	Average hours of training per year per employee	- Social Performance > Training and education - Social performance metrics > Hours of training	169, 236, 237			
404-3	Percentage of employees receiving regular performance and career development reviews	- Social Performance > Management systems > Performance and career development reviews - Social performance metrics > Performance and career reviews	166, 235			
<b>GRI 406: Non-discrimination 2016</b>						
406-1	Incidents of discrimination and corrective actions taken	- Social Performance > Equality, diversity and inclusion > Incidents of discrimination and corrective actions taken	168			
<b>Work-life balance</b>						
3-3	Management of material topics	- Social Performance > Equality, diversity and inclusion > Hybrid working	168			
<b>Social risk assessment</b>						
3-3	Management of material topics	- Social Performance > Human rights - Responsible Supply Chain > Human rights	170			
<b>GRI 408: Child Labor 2016</b>						
408-1	Operations and suppliers at significant risk for incidents of child labour	- Social Performance > Human rights - Responsible Supply Chain > Human rights	170, 188			
<b>GRI 409: Forced or Compulsory Labor 2016</b>						
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	- Social Performance > Human rights - Responsible Supply Chain > Human rights	170, 188			
<b>Participation and consultation of employees</b>						
3-3	Management of material topics	- Social Performance > Human rights > Right of association and collective bargaining	171			
<b>GRI 403 Occupational health and safety 2018</b>						
403-4	Worker participation, consultation and communication on occupational health and safety	- Safety First > Incident investigation & reporting - Safety First > Safety walk standard - Safety First > Health & safety platform: training and data collection - Safety First > Safety management system and processes - Safety First > Safety first - managing risks	87, 89, 90, 93, 96-98			
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>						
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	- Social Performance > Human rights > Right of association and collective bargaining	171			
<b>GRI 413: Local communities 2016</b>						
413-1	Operations with local community engagement, impact assessments, and development programs	- Social Performance > Local Community engagement	173, 174			
<b>Legal compliance</b>						
3-3	Management of material topics	- Good Governance > Compliance review. Note: See also disclosure 2-27 (p. 94, 104, 198)	198			
<b>Business ethic, anticorruption and bribery</b>						
3-3	Management of material topics	- Good Governance > Corruption and bribery	198			
<b>GRI 205: Anti-corruption 2016</b>						

GRI DISCLOSURE	GRI STANDARD TITLE OF DISCLOSURE	REPORT SECTION / COMMENT	PAGE REFERENCE in Gurit Annual Report 2022	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
205-1	Operations assessed for risk related to corruption	- Good Governance > Corruption and bribery Note: Selected operations were assessed as part of ordinary internal audit or due diligence procedures	198			
205-2	Communication and training about anti-corruption policies and procedures	- Good Governance > Corruption and bribery Note: A breakdown of our employee categories and regions can be found in the employee data in the Social Performance Metrics on page 232.	198			
205-3	Confirmed incidents of corruption and actions taken	- Good governance > Corruption and bribery	198			
<b>Transparency</b>						
3-3	Management of material topics	- Good Governance	195-199			
<b>GRI 415: Public policy 2016</b>						
415-1	Political contributions	- Good Governance > Political donations and lobbying	199			
<b>Economic performance</b>						
3-3	Management of material topics	- Key Facts; Letter to Shareholders	Inside cover and p. 6-13			
<b>GRI 201: Economic performance</b>						
201-1	Direct economic value generated and distributed	- Annual report - Social performance > Sponsorships - Financial report	4, 11, 172, 241-245, 254, 259			
201-2	Financial implications and other risks and opportunities due to climate change	- Annual report - Environment > Environmental management systems - Environment > Managing environmental risk - Responsible supply chain > Supply chain risk assessment process - Appendix > EU Taxonomy	71, 105-106, 187, 220			
201-4	Financial assistance received from government	- Good governance > Financial assistance received from government	200			
<b>GRI 207: Tax 2019</b>						
207-1	Approach to tax	- Good Governance > Approach to tax	199			
207-2	Tax governance, control, and risk management	- Good Governance > Tax governance, control, and risk management	199			
<b>Customer Satisfaction</b>						
3-3	Management of material topics	- Appendix > Stakeholder engagement	69, 212			
<b>GRI 418: Customer Privacy 2016</b>						
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	- Good Governance > Customer information and data management	200			
<b>Product quality and solutions</b>						
3-3	Management of material topics	- Safety First > Chemical safety > Product related chemical safety	94			
<b>GRI 417: Marketing and labelling 2016</b>						
417-1	Requirements for product and service information and labeling	- Safety First > Being proactive with customer health and safety - Safety First metrics > Incidents of non-compliance concerning product/service information and labelling	100, 225			
417-2	Incidents of non-compliance concerning product and service information and labelling	- Safety First metrics > Incidents of non-compliance concerning product / service information and labelling	225			

**GRI statement of use:** Gurit has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2022.

Some referenced data correspond to Gurit's Sustainability reporting period 1.11.-31.10. of each year

Download the Gurit Annual Report 2022 (incl. Sustainability Report) from the following link:

<https://www.gurit.com/en/investors/reports>

The latest version of this document is available online at: [www.gurit.com/gri](http://www.gurit.com/gri)

For the GRI Standards go to: <https://www.globalreporting.org/standards/download-the-standards/>

Last update: 1.3.2023 sustainability@gurit.com

