

## Index referencing ESRS

This index cross-references, or specifies, relevant sustainability information inspired by the ESRS. Non-applicable and non-material disclosures have been omitted. Disclosures are based on the results of the double materiality analysis.

ESRS	Disclosure requirement	Name of disclosure requirement	Page reference/Comments
<b>General information</b>			
	BP-1	General basis for preparation of sustainability statements.	82
	BP-2	Disclosures in relation to specific circumstances.	82
	GOV-1	The role of the administrative, management and supervisory bodies.	49–52, 83
	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.	49–52, 83
	GOV-3	Integration of sustainability-related performance in incentive schemes.	83
	GOV-4	Statement on due diligence.	Application of key aspects and steps in the due diligence process is discussed in the sustainability report.
	GOV-5	Risk management and internal controls over sustainability reporting.	83
	SBM-1	Strategy, business model and value chain.	12–16, 83
	SBM-2	Interests and views of stakeholders.	84
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model.	84
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities.	84
	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement.	Voluntary sustainability report inspired by the CSRD/ESRS.
<b>Environmental information</b>			
E1	SBM-3, E1-2, E1-3, E1-6	Relevant sub-points regarding climate.	86
E1	E-7	Relevant sub-points regarding climate.	86 Removal of greenhouse gases and carbon credits in accordance with point 56 of the European Climate Law. Regulation (EU) 2021/1119, Article 2(1). Purchased Gold Standard carbon credits corresponding to 62 tons of carbon dioxide equivalents
<b>Social information</b>			
S1	SBM-3, S1-1, S1-2, S1-3, S1-4	Relevant sub-points regarding employees.	64, 85
S1	S1-6, S1-9, S1-10, S1-13, S1-14	Relevant sub-points regarding employees.	85
S1	S1-16	Remuneration measurements.	64
S2	SBM-3	Value chain. Impacts, risks and opportunities.	Not material given the nature and scope of the business.
<b>Governance information</b>			
G1	G1-1, G1-2, G1-3	Relevant sub-points regarding governance.	86, Code of Conduct
G1	G1-4	Confirmed cases of corruption and bribery.	86