



## 2.6.1. Global Reporting Initiative content index (GRI)

**Declaration of use:** Viscofan has presented the information in this table of contents for the period from 1 January 2023 to 31 December 2023 using the GRI standards as a reference.

**GRI 1 used:** GRI 1: Foundation 2021

GRI standard	Description	Section	Omission
<b>GRI 2: General Disclosures</b>			
<b>1. The organisation and its reporting practices</b>			
2-1	Organisational details	- Legal name: Viscofan Group, which comprises Viscofan S.A. and its subsidiaries. - Location of its headquarters; Polígono Industrial Berroa. C/Berroa, 15 – 4ª planta. 31192 Tajonar (Navarre) – España - Countries. See Our Business Model. Competitive advantages	
2-2	Entities included in sustainability reporting	General Information - Foundation	
2-3	Period covered by the report, frequency and contact point	General Information - Foundation	
2-4	Updating of information	General Information - Foundation	
2-5	External verification	General Information - Foundation	
<b>2. Activities and workers</b>			
2-6	Activities, value chain and other business relationships	General Information - Business Model	
2-7	Employees	Social Pillar - People	
2-8	Workers who are not employees	Social Pillar - People	
<b>3. Governance</b>			
2-9	Governance structure and composition	Governance Pillar - Good governance practices	
2-10	Appointment and selection of the highest governance body	Governance Pillar - Good governance practices	
2-11	Chairman of the senior governance body and its committees	Governance Pillar - Good governance practices	
2-12	Role of the highest governance body in overseeing the management of impacts	Governance Pillar - Good governance practices and risk management	
2-13	Delegation of responsibility for impact management	Governance Pillar - Risk Management	
2-14	Function of the senior governance body in the preparation of sustainability reports	General Information - Foundation	
2-15	Conflicts of interest	Annual Corporate Governance Report. Section D.6.	
2-16	Communication of critical concerns	General Information - Foundation Governance Pillar - Governing Bodies	
2-17	Collective knowledge of the highest governance body	Governance Pillar - Good governance practices	
2-18	Performance assessment of the highest governance body	Annual Corporate Governance Report. Section C.1.17	
2-19	Remuneration policies	Governance Pillar - Good governance practices Annual Remunerations Report	

2-20	Process for determining remuneration	Annual Remunerations Report
2-21	Total annual compensation ratio	Annual Remunerations Report. Section C.2.

#### 4. Strategy, policy and practice

2-22	Sustainable Development Strategy Statement	Chairman's letter General Information - Business Model
2-23	Commitments and policies	General Information - Business Model Governance Pillar - Compliance System
2-24	Embedding policy commitments	General Information - Business Model and Strategy Governance Pillar - Regulatory Compliance System Environmental pillar - Governance, strategy and resources for environmental sustainability Social pillar - Labour management
2-25	Processes to remediate negative impacts	Governance Pillar - Regulatory Compliance System
2-26	Mechanisms for seeking advice and raising concerns	General Information - Foundation Governance Pillar - Regulatory Compliance System
2-27	Compliance with legislation and regulations	Governance Pillar - Regulatory Compliance System
2-28	Affiliation to associations	Social Pillar – Local communities

#### 5. Stakeholder engagement

2-29	Approach for the participation of stakeholders	General Information - Foundation
2-30	Collective bargaining agreements	Social Pillar – Labour management

#### GRI 3. Material Topics 2021

3-1	Process of determining the material topics	General Information - Foundation
3-2	List of material topics	General Information - Foundation
3-3	Management of material topics	General Information – Foundation The management of each material issue is dealt with in the corresponding section

#### GRI 200: Economic

##### GRI 201: Economic performance (2016)

201-1	Direct generated and distributed financial value	General Information – Foundation. Generated and distributed value matrix
201-2	Financial implications and other risks and opportunities derived from climate change	Environmental pillar - Governance, strategy and resources for environmental sustainability
201-3	Obligations of the benefits plan and other retirement plans	Social Pillar - Labour management
201-4	Financial assistance received from government	Social Pillar - Responsible taxation

##### GRI 202: Market presence (2016)

202-1	Ratio of standard initial category salary by gender compared to the local minimum wage	Social Pillar - Labour management
202-2	Proportion of senior management hired from the local community	Social Pillar - Labour management

##### GRI 203: Indirect economic impacts (2016)

203-1	Investments in infrastructure and supported services	Chairman's letter Social Pillar – Local communities Environmental pillar - Governance, strategy and resources for environmental sustainability
203-2	Significant indirect financial impacts	Economic and financial pillar. Economic and management results
<b>GRI 204: Procurement practices (2016)</b>		
204-1	Proportion of expense with local suppliers.	Social Pillar – Taking care of the supply chain
<b>GRI 205: Anti-corruption (2016)</b>		
205-1	Transactions assessed for corruption-related risks	Governance Pillar – Regulatory compliance system and Prevention of corruption, fraud and money laundering
205-2	Communication and training about anti-corruption policies and procedures	Governance Pillar – Regulatory compliance system and Prevention of corruption, fraud and money laundering
205-3	Confirmed cases of corruption and measures taken	Governance Pillar – Regulatory compliance system and Prevention of corruption, fraud and money laundering
<b>GRI 206: Anti Competitive Behaviour (2016)</b>		
206-1	Legal actions related to unfair competition, monopolistic practices and against free competition	Governance Pillar – Regulatory compliance system and Prevention of corruption, fraud and money laundering
<b>GRI 207: Tax (2019)</b>		
207-1	Tax pillar	Governance Pillar – Good governance practices
207-2	Tax governance, Risk control and management	Governance Pillar – Good governance practices
207-2	Stakeholder engagement and management of stakeholder concerns on tax issues	General Information – Foundation.
207-4	Presentation of reports country by country	Social Pillar - Responsible taxation
<b>GRI 300: ENVIRONMENTAL</b>		
<b>GRI 302: Energy (2016)</b>		
302-1	Energy consumption within the organisation	Environment - Climate change management and energy efficiency
302-3	Energy intensity	Environment - Climate change management and energy efficiency
302-4	Reduction of energy consumption	Environment - Climate change management and energy efficiency
<b>GRI 303: Water and effluents (2018)</b>		
303-1	Interaction with water as a shared resource	Environmental Pillar - Responsible management of the end-to-end water cycle
303-3	Water extraction	Environmental Pillar - Responsible management of the end-to-end water cycle
303-4	Water discharges	Environmental Pillar - Responsible management of the end-to-end water cycle
303-5	Water consumption	Environmental Pillar - Responsible management of the end-to-end water cycle
<b>GRI 305: Emissions (2016)</b>		
305-1	Direct emissions of GHG (scope 1)	Environment - Climate change management and energy efficiency
305-2	Indirect emissions of GHG from generating energy (scope 2)	Environment - Climate change management and energy efficiency
305-4	Intensity of GHG emissions	Environment - Climate change management and energy efficiency
305-5	Reduction of GHG emissions	Environment - Climate change management and energy efficiency

305-7	Nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions	Environment - Climate change management and energy efficiency
<b>GRI 306: Waste (2020)</b>		
306-1	Waste generation and significant waste-related impacts	Environmental Pillar - Circular economy
306-2	Management of significant impacts related with waste	Environmental Pillar - Circular economy
306-3	Waste generated	Environmental Pillar - Circular economy
306-4	Waste diverted from disposal	Environmental Pillar - Circular economy
306-5	Waste directed to disposal	Environmental Pillar - Circular economy
<b>GRI 307: Environmental compliance (2016)</b>		
307-1	Non-compliance with environmental legislation and regulations	Environmental Pillar - Governance, strategy and resources for environmental sustainability In Brazil there is an environmental administrative file that was opened in 2010 and for which no resolution has been received. At the end of 2023, the probability that the sanction can be confirmed judicially is estimated to be remote and that is why it does not constitute or is not reflected as a contingent liability in note 14.3 of the Group's consolidated report.
<b>GRI 308: Environmental evaluation of suppliers (2016)</b>		
308-1	New suppliers that have passed screening filters according to environmental criteria	Environmental Pillar - Responsible supply chain management Social Pillar - Taking care of the supply chain
<b>GRI 400: SOCIAL</b>		
<b>GRI 401: Employment (2016)</b>		
401-1	New employee hiring and staff rotation	Social Pillar - Labour management
<b>GRI 402: Worker-company relations (2016)</b>		
402-1	Minimum warning periods for operational changes	Governance Pillar - Good governance practices
<b>GRI 403: Occupational health and safety (2018)</b>		
403-1	Occupational health and safety management system	Social Pillar - Labour management - Safety at work
403-2	Hazard identification, risk assessment and incident investigation	Social Pillar - Labour management - Safety at work
403-4	Participation of workers, queries and notifications on occupational health and safety	Social Pillar - Labour management - Safety at work
403-5	Worker training on occupational health and safety	Social Pillar - Labour management - Safety at work
403-8	Workers covered by an occupational health and safety management system	Social Pillar - Labour management - Safety at work
403-9	Work-related injuries	Social Pillar - Labour management - Safety at work
403-10	Professional diseases and illnesses	Social Pillar - Labour management - Safety at work
<b>GRI 404: Training and teaching (2016)</b>		
404-1	Average number of training hours per employee	Social Pillar - Labour management - Professional development
404-2	Programmes to improve employee skills and transition assistance programmes	Social Pillar - Labour management - Professional development

404-3	Percentage of employees who receive periodic performance and professional development assessments	Social Pillar - Labour management – Professional development
405-1	Diversity in governing bodies and employees	Governance Pillar - Good governance practices Social Pillar - Labour management Equality and work-life balance
405-2	Ratio of base salary and remuneration of women to men	Social Pillar - Labour management Employment and remuneration
<b>GRI 406: Non-Discrimination (2016)</b>		
406-1	Cases of discrimination and corrective actions undertaken	Governance Pillar - Regulatory Compliance System
407-1	Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	Governance Pillar - Good governance practices Social Pillar - Taking care of the supply chain
<b>GRI 408: Child labour (2016)</b>		
408-1	Operations and suppliers with significant risk of cases of child labour	Governance Pillar - Good governance practices Social Pillar - Taking care of the supply chain
<b>GRI 409: Forced or compulsory labour (2016)</b>		
409-1	Operations and suppliers with significant risk of cases of forced or compulsory labour	Governance Pillar - Good governance practices Social Pillar - Taking care of the supply chain
<b>GRI 412: Human rights assessment (2016)</b>		
412-2	Training of employees in human rights policies or procedures	Social Pillar - Labour management - Professional development Governance Pillar - Good Governance Practices and Compliance System
<b>GRI 413: Local communities (2016)</b>		
413-1	Operations with local community participation, impact assessments and development programmes	Social Pillar – Local communities Environmental Pillar - Governance, strategy and resources for environmental sustainability
<b>GRI 414: Supplier social assessment (2016)</b>		
414-1	New suppliers that have passed screening filters according to social criteria	Social Pillar - Taking care of the supply chain
<b>GRI 416: Customer health and safety (2016)</b>		
416-1	Assessment of the health and safety impacts of the categories of products or services	Social Pillar - Taking care of the supply chain
<b>GRI 417: Marketing and labelling (2016)</b>		
417-1	Requirements for information and labelling of products and services	Social Pillar - Taking care of the supply chain
<b>GRI 418: Customer privacy (2016)</b>		
418-1	Complaints based on violations of the customer's privacy and loss of the customer's data	Social Pillar - Taking care of the supply chain