

GRI Universal Standards 2022	General disclosures	Disclosure level	Reference	Page	Comments
2-1	Organizational details	Full	Annual Report	2, 15, 143-44, 169	-
2-10	Nomination and selection of the highest governance body	Full	Corporate Governance Report	3, 4	-
2-11	Chair of the highest governance body	Full	Annual Report	59-60	-
2-12	Role of the highest governance body in overseeing the management of impacts	Full	Annual Report, Corporate Governance Report (2,3 only)	2-3, 73	-
2-13	Delegation of responsibility for managing impacts	Full	Annual Report	73	-
2-14	Role of the highest governance body in sustainability reporting	Full	Annual Report	73	-
2-15	Conflicts of interest	Full	Corporate Governance Report	12	-
2-16	Communication of critical concerns	Partial	Annual Report	49	-
2-17	Collective knowledge of the highest governance body	Full	Annual Report	59-60	-
2-18	Evaluation of the performance of the highest governance body	Full	Annual Report	55	-
2-19	Remuneration policies	Full	Remuneration Report	4-10	-
2-2	Entities included in the organization's sustainability reporting	Full	Annual Report	65	-
2-20	Process to determine remuneration	Full	Remuneration Report	4-10	-
2-21	Annual total compensation ratio	Full	Remuneration Report	11-18	-
2-22	Statement on sustainable development strategy	Full	Annual Report	6, 7	-
2-23	Policy commitments	Full	Annual Report	48-50	-
2-26	Mechanisms for seeking advice and raising concerns	Full	Annual Report	49	-
2-28	Membership associations	Full	Annual Report	70	-
2-29	Approach to stakeholder engagement	Full	Annual Report	72	-
2-3	Reporting period, frequency and contact point	Full	Annual Report	6, 7	-
2-30	Collective bargaining agreements	Omitted	-	-	Collective bargaining is enshrined in GN employee contracts where relevant, but this is not reported in our 2022 report
2-4	Restatements of information	Full	Annual Report	65	-
2-5	External assurance	Partial	Annual Report	167, 168	-
2-6	Activities, value chain and other business relationships	Partial	Annual Report	13, 15-16, 48-50	-
2-7	Employees	Partial	Annual Report	44, 45	-
2-9	Governance structure and composition	Full	Annual Report	55, 56	-
3-1	Process to determine material topics	Full	Annual Report	71	-
3-2	List of material topics	Full	Annual Report	71	-
3-3	Management of material topics	Full	Annual Report	71	-
	Management Approach				
	Economic Performance				
201-01	Direct economic value generated and distributed	Partial	Annual Report	13	-
201-02	Financial implications and other risks and opportunities due to climate change	Full	Annual Report	52, 76	-
	Indirect Economic Impacts				
203-02	Significant indirect economic impacts	Full	Annual Report	46	-
	Anti-Corruption				
205-01	Operations assessed for risks related to corruption	Partial	Annual Report	49	-
205-02	Communication and training about anti-corruption policies and procedures	Full	Annual Report	49	-
205-03	Confirmed incidents of corruption and actions taken	Partial	Annual Report	49	-
	Anti-Competitive Behavior				
206-01	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Partial	GN Ethics Guide		<a href="https://www.gn.com/-/media/Files/Document-Download-Center/Ethics-guide/GN-Ethics-Guide-December-2018-English.pdf">https://www.gn.com/-/media/Files/Document-Download-Center/Ethics-guide/GN-Ethics-Guide-December-2018-English.pdf</a>
	Tax				
207-01	Approach to tax	Full	Tax Policy & Country-by-country tax reporting assessment	-	<a href="https://www.gn.com/About/Document-download-center/#all">https://www.gn.com/About/Document-download-center/#all</a>
207-02	Tax governance, control, and risk management	Full	Tax Policy & Country-by-country tax reporting assessment	-	<a href="https://www.gn.com/About/Document-download-center/#all">https://www.gn.com/About/Document-download-center/#all</a>
207-03	Stakeholder engagement and management of concerns related to tax	Full	Tax Policy & Country-by-country tax reporting assessment	-	<a href="https://www.gn.com/About/Document-download-center/#all">https://www.gn.com/About/Document-download-center/#all</a>
	Materials				

301-1	Materials used by weight or volume	Partial	Annual Report	40, 41	
301-2	Recycled input materials used	Partial	Annual Report	40, 41	
301-3	Reclaimed products and their packaging materials	Partial	Annual Report	40, 41	
	Energy				
302-01	Energy consumption within the organization	Full	Annual Report	68	
	Emissions				
305-01	Direct (Scope 1) GHG emissions	Full	Annual Report	37, 66, 67	-
305-02	Energy indirect (Scope 2) GHG emissions	Full	Annual Report	37, 66, 68	-
305-03	Other indirect (Scope 3) GHG emissions	Full	Annual Report	37, 66, 69	-
	Waste				
306-1	Waste generation and significant waste-related impacts	Full	Annual Report	37-39	
306-2	Management of significant waste-related impacts	Full	Annual Report	37-39	
306-3	Waste generated	Full	Annual Report	68	
306-4	Waste diverted from disposal	Partial	Annual Report	37, 38, 68	
306-5	Waste directed to disposal	Partial	Annual Report	37, 38, 68	
	Occupational Health and Safety				
403-1	Occupational health and safety management system	Full	Annual Report	39	
403-2	Hazard identification, risk assessment, and incident investigation	Partial	Annual Report	48	
403-3	Occupational health services	Omitted			Local occupational health initiatives exist within GN, but this is not reported in our 2022 report
403-4	Worker participation, consultation, and communication on occupational health and safety	Omitted			GN operates local OHS committees, but this is not disclosed in our 2022 report
403-5	Worker training on occupational health and safety	Partial	Annual Report	39	
403-6	Promotion of worker health	Partial	Annual Report	48	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Partial	Annual Report	48	
403-8	Workers covered by an occupational health and safety management system	Full	Annual Report	39	
403-9	Work-related injuries	Full	Annual Report	39, 68, 69	
403-10	Work-related ill health	Omitted			Local occupational health initiatives exist within GN, but this is not reported in our 2022 report
	Training and Education				
404-1	Average hours of training per year per employee	Partial	Annual Report	49	
404-2	Programs for upgrading employee skills and transition assistance programs	Partial	Annual Report	49	
404-3	Percentage of employees receiving regular performance and career development reviews	Partial	Annual Report	49	
	Diversity and Equal Opportunity				
405-01	Diversity of governance bodies and employees	Full	Annual Report	44	-
405-02	Ratio of basic salary and remuneration of women to men	Omitted			To be disclosed in future reporting
	Forced or Compulsory Labor				
409-01	Operations and suppliers at significant risk for incidents of forced or forced labor	Partial	Annual Report	48	-
	Human Rights Assessment				
412-01	Operations that have been subject to human rights reviews or impact assessments	Partial	Annual Report	48-50	-
412-02	Employee training on human rights policies or procedures	Full	Annual Report	49	-
	Supplier Social Assessment				-
414-01	New suppliers that were screened using social criteria	Full	Annual Report	48	-
	Customer Health and Safety				
416-01	Assessment of the health and safety impacts of product and service categories	Full	Annual Report	40	
416-02	Incidents of non-compliance concerning the health and safety impacts of products and services	Partial	Annual Report	40	
418-01	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Partial	Annual Report	50	
Comments	GRI-304 Biodiversity 2016 omitted, we intend to report on this in next year's report				
	GRI 415 - Public Policy, GN does not engage in political donations				
	The material topic of philanthropy was omitted due to no related GRI disclosure				