

GRI Universal Standards	General disclosures	Disclosure level	Reference	Page	Comments
2-1	Organizational details	Full	Annual Report	2, 14, 130-31, 157	-
2-2	Entities included in the organization's sustainability reporting	Full	Annual Report	54, 130-131	-
2-3	Reporting period, frequency and contact point	Full	Annual Report	54	-
2-4	Restatements of information	Full	Annual Report	54	-
2-5	External assurance	Partial	Annual Report	155-156	-
2-6	Activities, value chain and other business relationships	Partial	Annual Report	8-14, 24, 34, 45	-
2-7	Employees	Partial	Annual Report	35-36	-
2-9	Governance structure and composition	Full	Annual Report	47-52	-
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	50	-
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, 60	-
2-13	Delegation of responsibility for managing impacts	Full	Annual Report	60	-
2-14	Role of the highest governance body in sustainability reporting	Full	Annual Report	60	-
2-15	Conflicts of interest	Full	Corporate Governance Report	12	-
2-16	Communication of critical concerns	Partial	Annual Report	49	<a href="https://www.gn.com/About/Corporate-sustainability/Whistleblower">https://www.gn.com/About/Corporate-sustainability/Whistleblower</a>
2-17	Collective knowledge of the highest governance body	Partial	Annual Report	59-60	-
2-18	Evaluation of the performance of the highest governance body	Full	Annual Report	47-49	-
2-19	Remuneration policies	Full	Remuneration Report	6-12	-
2-20	Process to determine remuneration	Full	Remuneration Report	6-12	-
2-21	Annual total compensation ratio	Full	Remuneration Report	13-21	-
2-22	Statement on sustainable development strategy	Partial	Annual Report	10	-
2-23	Policy commitments	Partial	Annual Report	34, 45-46	-
2-26	Mechanisms for seeking advice and raising concerns	Full	Annual Report	45	-
2-28	Membership associations	Full	Annual Report	59	-
2-29	Approach to stakeholder engagement	Full	Annual Report	59	-
2-30	Collective bargaining agreements	Omitted	-	-	Collective bargaining is enshrined in GN employee contracts where relevant, but this is not reported in our 2023 report
3-1	Process to determine material topics	Full	Annual Report	25	-
3-2	List of material topics	Full	Annual Report	25	-
3-3	Management of material topics	Full	Annual Report	27-37, 45-46, 55-58	-
GRI Topical Standards	General disclosures	Disclosure level	Reference	Page	Comments
<b>Economic Performance</b>					
201-01	Direct economic value generated and distributed	Partial	Annual Report	17-21, 24	-
201-02	Financial implications and other risks and opportunities due to climate change	Full	Annual Report	42, 64	-
<b>Indirect Economic Impacts</b>					
203-02	Significant indirect economic impacts	Full	Annual Report	37	-
<b>Anti-Corruption</b>					
205-01	Operations assessed for risks related to corruption	Partial	Annual Report	43, 45	-
205-02	Communication and training about anti-corruption policies and procedures	Full	Annual Report	45	-
205-03	Confirmed incidents of corruption and actions taken	Partial	Annual Report	45	-
<b>Anti-Competitive Behavior</b>					
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-Enelish.pdf">https://www.gn.com/-/media/Files/Document-Download-Center/Ethics-guide/GN-Ethics-Guide-December-2018-Enelish.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/#fall">https://www.gn.com/About/Document-download-center/#fall</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/#fall">https://www.gn.com/About/Document-download-center/#fall</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/#fall">https://www.gn.com/About/Document-download-center/#fall</a>
Materials						
301-1	Materials used by weight or volume	Partial	Annual Report	29-32		
301-2	Recycled input materials used	Partial	Annual Report	29-32		
301-3	Reclaimed products and their packaging materials	Partial	Annual Report	29-32		
Energy						
302-01	Energy consumption within the organization	Full	Annual Report	27-28, 57		
Emissions						
305-01	Direct (Scope 1) GHG emissions	Full	Annual Report	29, 55-56		-
305-02	Energy indirect (Scope 2) GHG emissions	Full	Annual Report	29, 55-56		-
305-03	Other indirect (Scope 3) GHG emissions	Full	Annual Report	29, 55-56		-
Waste						
306-1	Waste generation and significant waste-related impacts	Full	Annual Report	28-31, 57		
306-2	Management of significant waste-related impacts	Full	Annual Report	28-31, 57		
306-3	Waste generated	Full	Annual Report	57		
306-4	Waste diverted from disposal	Partial	Annual Report	28, 31, 57		
306-5	Waste directed to disposal	Partial	Annual Report	28, 31, 57		
Occupational Health and Safety						
403-1	Occupational health and safety management system	Partial	Annual Report	34		
403-2	Hazard identification, risk assessment, and incident investigation	Partial	Annual Report	34		
403-3	Occupational health services	Omitted				Local occupational health initiatives exist within GN, but this is not reported in our 2023 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 2023 report
403-5	Worker training on occupational health and safety	Partial	Annual Report	34		
403-6	Promotion of worker health	Partial	Annual Report	34		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Partial	Annual Report	34		
403-8	Workers covered by an occupational health and safety management system	Partial	Annual Report	34		
403-9	Work-related injuries	Partial	Annual Report	34, 57-58		
403-10	Work-related ill health	Omitted				Local occupational health initiatives exist within GN, but this is not reported in our 2023 report
Training and Education						
404-1	Average hours of training per year per employee	Partial	Annual Report	36, 45		
404-2	Programs for upgrading employee skills and transition assistance programs	Partial	Annual Report	36		
404-3	Percentage of employees receiving regular performance and career development reviews	Partial	Annual Report	36		
Diversity and Equal Opportunity						
405-01	Diversity of governance bodies and employees	Full	Annual Report	35-36		-
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	25, 34		-
Supplier Social Assessment						
414-01	New suppliers that were screened using social criteria	Full	Annual Report	34, 45		-
Customer Health and Safety						
416-01	Assessment of the health and safety impacts of product and service categories	Full	Annual Report	29		
416-02	Incidents of non-compliance concerning the health and safety impacts of products and services	Partial	Annual Report	29		

418-01

Substantiated complaints concerning breaches of customer privacy and losses of customer data Partial

Annual Report

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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