



GRI Index

2022/23

Annex to sustainability report
financial year 2022/23

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GRI STANDARD	GRI DISCLOSURE	CHAPTER / SECTION
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 76 Sustainability Report 2022/23 Page 22, 37 Annual Report 2022/23
	2-2 Entities included in the organization's sustainability reporting	Page 32, 224 Annual Report 2022/23
	2-3 Reporting period, frequency and contact point	Page 255, 259 Annual Report 2022/23
	2-4 Restatements of information	There have been no significant changes such as mergers or acquisitions, changes in base years or periods, nature of operations or measurement methods that would require a restatement.
	2-5 External assurance	Page 255-257 Annual Report 2022/23
	2-6 Activities, value chain and other business relationships	Page 7, 8, 34, 35 Sustainability Report 2022/23 Page 32, 37, 252, 253 Annual Report 2022/23
	2-7 Employees	Page 5, 47, 48, 58 Sustainability Report 2022/23 Page 41, 42, 126, 127, 251, 252 Annual Report 2022/23
	2-9 Governance structure and composition	The corporate governance declaration is publicly available on the website ceconomy.de under Company > Corporate Governance.
	2-10 Nomination and selection of the highest governance body	The corporate governance declaration is publicly available on the website ceconomy.de under Company > Corporate Governance.
	2-13 Delegation of responsibility for managing impacts	Page 232, 233 Annual Report 2022/23

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GRI 2: Allgemeine Angaben 2021	2-15 Conflicts of interest	The corporate governance declaration is publicly available on the website ceconomy.de under Company > Corporate Governance.
	2-19 Remuneration policies	The remuneration report and the remuneration system are publicly available on the website ceconomy.de under Company > Corporate Governance.
	2-20 Process to determine remuneration	The remuneration report and the remuneration system are publicly available on the website ceconomy.de under Company > Corporate Governance.
	2-21 Annual total compensation ratio	Page 217 Annual Report 2022/23
	2-22 Statement on sustainable development strategy	Page 2 Sustainability Report 2022/23
	2-23 Policy commitments	Page 52, 69 Sustainability Report 2022/23 Page 234, 253 Annual Report 2022/23
	2-25 Processes to remediate negative impacts	Page 234, 253 Annual Report 2022/23
	2-28 Membership associations	Page 14, 15 Sustainability Report 2022/23
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 224, 225 Annual Report 2022/23
	3-2 List of material topics	Page 225 Annual Report 2022/23
	3-3 Management of material topics	Page 234-253 Annual Report 2022/23 (management approaches to the material topics are explained at the beginning of the relevant paragraph)

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GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 69 Sustainability Report 2022/23 Page 45, 46 Annual Report 2022/23
	205-2 Communication and training about anti-corruption policies and procedures	Page 69 Sustainability Report 2022/23 Page 45, 46 Annual Report 2022/23
GRI 207: Tax 2019	207-1 Approach to tax	Page 74 Sustainability Report 2022/23
	207-2 Tax governance, control, and risk management	Page 74 Sustainability Report 2022/23
	207-3 Stakeholder engagement and management of concerns related to tax	Page 74 Sustainability Report 2022/23
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 22 Sustainability Report 2022/23
	302-4 Reduction of energy consumption	Page 18, 22 Sustainability Report 2022/23 Page 239 Annual Report 2022/23
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 23 Sustainability Report 2022/23 Page 238, 239 Annual Report 2022/23
	305-2 Energy indirect (Scope 2) GHG emissions	Page 23 Sustainability Report 2022/23 Page 238, 239 Annual Report 2022/23
	305-3 Other indirect (Scope 3) GHG emissions	Page 23 Sustainability Report 2022/23 Page 240 Annual Report 2022/23
	305-4 GHG emissions intensity	Page 19, 24 (Scope 3) Sustainability Report 2022/23 Page 241 (Scope 3) Annual Report 2022/23
	305-5 Reduction of GHG emissions	Page 17, 18 Sustainability Report 2022/233 Page 239, 240, 241 Annual Report 2022/23

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GRI 306: Waste 2020	306-3 Waste generated	Page 44, 45 Sustainability Report 2022/23 Page 242, 243 Annual Report 2022/23
GRI 308: Supplier environmental assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Page 61, 63 Sustainability Report 2022/23 Page 252, 253 Annual Report 2022/23
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 55 Sustainability Report 2022/23 Page 250 Annual Report 2022/23
	403-2 Hazard identification, risk assessment, and incident investigation	Page 55 Sustainability Report 2022/23 Page 250 Annual Report 2022/23
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 55 Sustainability Report 2022/23
	403-5 Worker training on occupational health and safety	Page 55 Sustainability Report 2022/23 Page 250 Annual Report 2022/23
	403-6 Promotion of worker health	Page 56 Sustainability Report 2022/23
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Page 49, 50 Sustainability Report 2022/23 Page 247, 248 Annual Report 2022/23
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 64-66 Sustainability Report 2022/23
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Page 61, 63 Sustainability Report 2022/23 Page 252, 253 Annual Report 2022/23
GRI 417: Marketing and Labeling 2016	417 Management approach disclosures	Page 35 Sustainability Report 2022/23

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