

EGCO Group 2022 GRI Content Index

GRI Standards		Location			Location	SDG Target*	External Assurance	Material Indicator
Standards (Year)	Disclosure	One Report 2022 Chapter	Performance Data		EGCO Website			
Universal Standards								
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Report (Page 16)						Mandatory
	2-2 Entities included in the organization's sustainability reporting	About this Report (Page 16)						Mandatory
	2-3 Reporting period, frequency and contact point	About this Report (Page 16)						Mandatory
	2-4 Restatements of information		Performance Data https://sustainability.egco.com/en/reporting-center/performance-data Note: The amount of on-site storage waste disposal was corrected. Error in data collection was observed during verification. The on-site storage waste is corrected by accumulating the amount of waste storage and has not been eliminated in the previous year.					Mandatory
	2-5 External assurance	External Assurance Statement (Page 474-475)			Reporting Center https://sustainability.egco.com/en/document/sustainability-reports			Mandatory

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GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Value Creation (Page 94-95)							<ul style="list-style-type: none"> • Mandatory • Generating Capability • Digital Transformation & Innovation Management
	2-7 Employees		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			8 (8.5)		Mandatory	
	2-8 Workers who are not employees		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			8 (8.5)		Mandatory	
	2-9 Governance structure and composition			<p>Corporate Governance Framework and Structure https://sustainability.egco.com/en/economy/corporate-governance/corporate-governance-framework-and-structure</p> <p>Organization Chart https://www.egco.com/en/corporate-profile-organization-chart</p>				<ul style="list-style-type: none"> • Mandatory • Corporate Governance 	
	2-10 Nomination and selection of the highest governance body			<p>Corporate Governance Overview https://sustainability.egco.com/en/economy/corporate-governance/corporate-governance-overview</p> <p>Good Corporate Governance Principles and Code of Business Ethics (Edition 2022) Page 40 - Board of Directors' Responsibility https://sustainability.egco.com/storage/document/business-conduct-ethics-and-compliance/coc-2022-en.pdf</p>				Mandatory	

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GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body				Board of Directors https://www.egco.com/en/corporate-profile-board-of-directors			Mandatory
	2-12 Role of the highest governance body in overseeing the management of impacts				Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management			Mandatory
	2-13 Delegation of responsibility for managing impacts				Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management			Mandatory
	2-14 Role of the highest governance body in sustainability reporting	About this Report (Page 25)			Materiality Assessment https://sustainability.egco.com/en/sustainability-at-egco/materiality-assessment			Mandatory
	2-15 Conflicts of interest				Good Corporate Governance Principles and Code of Business Ethics (Edition 2022) Page 94 - Conflicts of Interest and Related Transactions https://sustainability.egco.com/storage/document/business-conduct-ethics-and-compliance/coc-2022-en.pdf			Mandatory
	2-16 Communication of critical concerns				Whistleblowing https://www.egco.com/en/whistle-blowing			Mandatory
	2-17 Collective knowledge of the highest governance body				Corporate Governance Overview https://sustainability.egco.com/en/economy/corporate-governance/corporate-governance-overview Board Diversity, Expertise and Experiences https://sustainability.egco.com/en/economy/corporate-governance/board-diversity-expertise-and-experiences			Mandatory
	2-18 Evaluation of the performance of the highest governance body				Board Effectiveness https://sustainability.egco.com/en/economy/corporate-governance/board-effectiveness			Mandatory
	2-19 Remuneration policies				Management Compensation https://sustainability.egco.com/en/economy/corporate-governance/management-compensation			Mandatory
2-20 Process to determine remuneration				Management Compensation Guideline https://sustainability.egco.com/storage/document/corporate-governance-overview/management-compensation-guideline-en.pdf			Mandatory	

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GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data		Management Compensation https://sustainability.egco.com/en/economy/corporate-governance/management-compensation			Mandatory
	2-22 Statement on sustainable development strategy	Message from the Chairman of the Board of Directors and the President (Page 12)						Mandatory
	2-23 Policy commitments				Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management Human Rights Policy https://sustainability.egco.com/en/society/human-rights/human-rights-policy			<ul style="list-style-type: none"> • Mandatory • Risk and Crisis Management • Human Rights & Due Diligence
	2-24 Embedding policy commitments				Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management			Mandatory
	2-25 Processes to remediate negative impacts				Grievance Management and Remediation https://sustainability.egco.com/en/society/human-rights/grievance-management-and-remediation			Mandatory
	2-26 Mechanisms for seeking advice and raising concerns				Whistleblowing and Breaches https://sustainability.egco.com/en/economy/business-conduct-ethics-and-compliance/whistleblowing-and-breaches	16 (16.3)		Mandatory
	2-27 Compliance with laws and regulations			Performance Data: Environment and Social https://sustainability.egco.com/en/reporting-center/performance-data			16 (16.3)	

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GRI 2: General Disclosures 2021	2-28 Membership associations				Organization Contributions https://sustainability.egco.com/en/economy/business-conduct-ethics-and-compliance/organization-contributions				Mandatory
	2-29 Approach to stakeholder engagement				Stakeholder Engagement https://sustainability.egco.com/en/sustainability-at-egco/stakeholder-engagement				Mandatory
	2-30 Collective bargaining agreements		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			8 (8.8)			Mandatory
Material Topics									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	About this Report (Page 18-23)			Materiality Assessment https://sustainability.egco.com/en/sustainability-at-egco/materiality-assessment			✓	Mandatory
	3-2 List of material topics	About this Report (Page 24-25)			Materiality Assessment https://sustainability.egco.com/en/sustainability-at-egco/materiality-assessment			✓	Mandatory
	3-3 Management of material topics	About this Report (Page 26-33)			Materiality Assessment https://sustainability.egco.com/en/sustainability-at-egco/materiality-assessment Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management			✓	Mandatory
Economic Performance									
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		Performance Data: Economic and Social https://sustainability.egco.com/en/reporting-center/performance-data			8 (8.1, 8.2) 9 (9.1, 9.4, 9.5)			Opportunities in Competition

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Standards (Year)	Disclosure	One Report 2022 Chapter	Performance Data		EGCO Website			
Anti-corruption								
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures		Performance Data: Economic and Social https://sustainability.egco.com/en/reporting-center/performance-data			16 (16.5)		Opportunities in Competition
	205-3 Confirmed incidents of corruption and actions taken		Performance Data: Economic and Social https://sustainability.egco.com/en/reporting-center/performance-data			16 (16.5)		Opportunities in Competition
Anti-competitive Behavior								
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		Performance Data: Economic and Social https://sustainability.egco.com/en/reporting-center/performance-data			16 (16.3)		Opportunities in Competition
Energy								
GRI 302: Energy 2016	302-1 Energy consumption within the organization		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			7 (7.2, 7.3) 8 (8.4) 12 (12.2) 13 (13.1)	✓	Energy Management
	302-3 Energy intensity		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			7 (7.3) 8 (8.4) 12 (12.2) 13 (13.1)	✓	Energy Management

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Standards (Year)	Disclosure	One Report 2022 Chapter	Performance Data				
GRI 302: Energy 2016	302-4 Reduction of energy consumption		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		7 (7.3) 8 (8.4) 12 (12.2) 13 (13.1)		
Water and Effluents							
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource			Sustainable Water https://sustainability.egco.com/en/environment/sustainable-water	6 (6.3, 6.4, 6.A, 6.B) 12 (12.4)	✓	Mandatory
	303-2 Management of water discharge-related impacts			Sustainable Water https://sustainability.egco.com/en/environment/sustainable-water	6 (6.3)		Mandatory
	303-3 Water withdrawal		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		6 (6.4)	✓	Water & Wastewater Management
	303-4 Water discharge		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		6 (6.3)	✓	Water & Wastewater Management
	303-5 Water consumption		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		6 (6.4)	✓	Water & Wastewater Management

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Biodiversity									
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas				Biodiversity Exposure and Assessment https://sustainability.egco.com/en/environment/biodiversity/biodiversity-exposure-and-assessment	6 (6.6) 14 (14.2) 15 (15.1, 15.5)			
	304-2 (2016) Significant impacts of activities, products, and services on biodiversity				Biodiversity Exposure and Assessment https://sustainability.egco.com/en/environment/biodiversity/biodiversity-exposure-and-assessment	6 (6.6) 14 (14.2) 15 (15.1, 15.5)			
	304-3 (2016) Habitats protected or restored				Biodiversity Exposure and Assessment https://sustainability.egco.com/en/environment/biodiversity/biodiversity-exposure-and-assessment	6 (6.6) 14 (14.2) 15 (15.1, 15.5)			
Emissions									
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 12 (12.4) 13 (13.1) 14 (14.3) 15 (15.2)	✓	Climate Change & GHG Emission	
	305-2 Energy indirect (Scope 2) GHG emissions		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 12 (12.4) 13 (13.1) 14 (14.3) 15 (15.2)	✓	Climate Change & GHG Emission	
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 12 (12.4) 13 (13.1) 14 (14.3) 15 (15.2)	✓	Climate Change & GHG Emission	

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GRI 305: Emissions 2016	305-4 GHG emissions intensity		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		13 (13.1) 14 (14.3) 15 (15.2)		
	305-5 Reduction of GHG emissions		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		13 (13.1) 14 (14.3) 15 (15.2)		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data		3 (3.9) 12 (12.4) 14 (14.3) 15 (15.2)	✓	Climate Change & GHG Emission
Effluents and Waste							
GRI 306: Effluents and Waste 2016	306-3 Significant spills		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			✓	Waste & Hazardous Waste Management
Waste							
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts			Waste & Hazardous Waste Management https://sustainability.egco.com/en/environment/waste-management	3 (3.9) 6 (6.3) 11 (11.6) 12 (12.4, 12.5)		Mandatory
	306-2 Management of significant waste-related impacts			Waste & Hazardous Waste Management https://sustainability.egco.com/en/environment/waste-management	3 (3.9) 6 (6.3) 11 (11.6) 12 (12.4, 12.5)		Mandatory

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	306-3 Waste generated		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 11 (11.6) 12 (12.4, 12.5)	✓	Waste & Hazardous Waste Management
	306-4 Waste diverted from disposal		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 11 (11.6) 12 (12.4, 12.5)	✓	Waste & Hazardous Waste Management
	306-5 Waste directed to disposal		Performance Data: Environment https://sustainability.egco.com/en/reporting-center/performance-data			3 (3.9) 11 (11.6) 12 (12.4, 12.5)	✓	Waste & Hazardous Waste Management
Supplier Environmental Assessment								
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data					Supply Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data					

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Employment								
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			5 (5.1) 8 (8.5, 8.6,) 10 (10.3)		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees				Employee Quality of Life and Well-Being https://sustainability.egco.com/en/society/our-employees/employee-quality-of-life-and-well-being	3 (3.2) 5 (5.4) 8 (8.5)		
	401-3 Parental leave		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			5 (5.1, 5.4) 8 (8.5)		
Occupational Health and Safety								
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system				Occupational Health and Safety Committee https://sustainability.egco.com/en/society/occupational-health-and-safety/occupational-health-and-safety-committee Sustainability Management https://sustainability.egco.com/en/sustainability-at-egco/sustainability-management	8 (8.8)	✓	Mandatory
	403-2 Hazard identification, risk assessment, and incident investigation				Risk Assessment on Occupational Health and Safety https://sustainability.egco.com/en/society/occupational-health-and-safety/risk-assessment-on-occupational-health-and-safety Occupational Health and Safety Culture https://sustainability.egco.com/en/society/occupational-health-and-safety/occupational-health-and-safety-culture	8 (8.8)	✓	Mandatory
	403-3 Occupational health services				Promotion of Workers' Health and Well-being https://sustainability.egco.com/en/society/occupational-health-and-safety/promotion-of-workers-health-and-well-being	8 (8.8)	✓	Mandatory

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GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety				Occupational Health and Safety Committee https://sustainability.egco.com/en/society/occupational-health-and-safety/occupational-health-and-safety-committee	8 (8.8) 16 (16.7)		Mandatory
	403-5 Worker training on occupational health and safety				Occupational Health and Safety Culture https://sustainability.egco.com/en/society/occupational-health-and-safety/occupational-health-and-safety-culture	8 (8.8)		Mandatory
	403-6 Promotion of worker health				Promotion of Workers' Health and Well-being https://sustainability.egco.com/en/society/occupational-health-and-safety/promotion-of-workers-health-and-well-being	3 (3.3, 3.5, 3.7, 3.8)		Mandatory
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				Risk Assessment on Occupational Health and Safety https://sustainability.egco.com/en/society/occupational-health-and-safety/risk-assessment-on-occupational-health-and-safety	8 (8.8)		Mandatory
	403-8 Workers covered by an occupational health and safety management system			Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data		8 (8.8)		
	403-9 Work-related injuries			Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data		3 (3.6, 3.9) 8 (8.8) 16 (16.1)	✓	Occupational Health & Safety

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Training and Education								
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			4 (4.3, 4.4, 4.5) 5 (5.1) 8 (8.2, 8.5) 10 (10.3)		Human Capital Development, Labour Practice & Talent Attraction
	404-2 Programs for upgrading employee skills and transition assistance programs				Human Capital Development https://sustainability.egco.com/en/society/our-employees/human-capital-development Employee Quality of Life and Well-being https://sustainability.egco.com/en/society/our-employees/employee-quality-of-life-and-well-being	8 (8.2, 8.5)		
	404-3 Percentage of employees receiving regular performance and career development reviews			Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			5 (5.1) 8 (8.5) 10 (10.3)	
Diversity and Equal Opportunity								
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		Performance Data: Corporate Governance and Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			5 (5.1, 5.5) 8 (8.5)		
	405-2 Ratio of basic salary and remuneration of women to men				Compensation and Benefits https://sustainability.egco.com/en/society/our-employees/compensation-and-benefits	5 (5.1) 8 (8.5) 10 (10.3)	✓	Human Capital Development, Labour Practice & Talent Attraction

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Standards (Year)	Disclosure	One Report 2022 Chapter	Performance Data		EGCO Website			
Non-Discrimination								
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		Performance Data: Human Resources https://sustainability.egco.com/en/reporting-center/performance-data			5 (5.1) 8 (8.8)		
Security Practices								
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data			16 (16.1)		
Rights of Indigenous Peoples								
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data			2 (2.3)		
Local Communities								
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data					Corporate Citizenship

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Supplier Social Assessment							
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data		5 (5.2) 8 (8.8) 16 (16.1)		Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data		5 (5.2) 8 (8.8) 16 (16.1)		Supply Chain Management
Public Policy							
GRI 415: Public Policy 2016	415-1 Political contributions		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data		16 (16.5)		
Customer Privacy							
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data		16 (16.3, 16.10)	✓	Data Security & Privacy

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Sector Disclosure: Electric Utilities								
GRI G4 Sector Disclosure: Electric Utilities	G4-PR5 Customer satisfaction survey results reported for organization		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data					
	G4-EU1 Installed capacity, broken down by primary energy source and by regulatory regime		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data			7 (7.2)		
	G4-EU11 Average generation efficiency of thermal plants by energy source and by regulatory regime		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data			7 (7.3) 8 (8.4) 12 (12.2) 13 (13.1) 14 (14.3)		
	G4-EU30 Average plant availability factor by energy source and by regulatory regime		Performance Data: Economic https://sustainability.egco.com/en/reporting-center/performance-data			1 (1.4) 7 (7.1)		
SASB IF-EU-550a.1	Number of incident of non-compliance with physical and/or cybersecurity standards or regulations		Performance Data: Social https://sustainability.egco.com/en/reporting-center/performance-data					