## ESRS index

ESRS	DR	Name of DR	Page
General	information		
ESRS 2	BP-1	General basis for preparation of sustainability statement	83
	BP-2	Disclosures in relation to specific circumstances	84
	GOV-1	The role of administrative, management and supervisory bodies	86
	GOV-2	Information provided to, and sustainability matters addressed by the company's administrative, management and supervisory bodies	86
	GOV-3	Integration of sustainability-related performance in incentive schemes	88
	GOV-4	Statement on due diligence	88
	GOV-5	Risk management and internal controls over sustainability reporting	89
	SBM-1	Strategy, business model and value chain	90
	SBM-2	Interests and views of stakeholders	92
	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	94
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97
	IRO-2	Requirements in ESRS covered by the undertaking's sustainability statement	99
Environn	nental informat	tion	
ESRS E1	E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	101
	E1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 105
	E1-1	Transition plan for climate change mitigation	102
	E1-2	Policies related to climate change mitigation and adaptation	104
	E1-3	Actions and resources in relation to climate change policies	110
	E1-4	Targets related to climate change mitigation and adaptation	106
	E1-5	Energy consumption and mix	116
	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	117

	E1-7	GHG removals and GHG mitigation projects financed through carbon credits	119
	E1-8	Internal carbon pricing	106
	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	106
ESRS E	N/A	Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (Taxonomy Regulation)	121
ESRS E2	E2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	125
	E2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 125
	E2-1	Policies related to pollution	125
	E2-2	Actions and resources related to pollution	126
	E2-3	Targets related to pollution	127
	E2-4	Pollution of air, water and soil	127
	E2-6	Anticipated financial effects from material pollution-related risks and opportunities	129
ESRS 4	E4 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	130
	E4 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 130
	E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	131
	E4-2	Policies related to biodiversity and ecosystems	131
	E4-3	Actions and resources related to biodiversity and ecosystems	132
	E4-4	Targets related to biodiversity and ecosystems	133
	E4-5	Impact metrics related to biodiversity and ecosystems change	134
	E4-6	Anticipated financial effects from material biodiversity and ecosystem- related risks and	
		opportunities	134

ESRS E5	E5 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	135
	E5 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 135
	E5-1	Policies related to resource use and circular economy	136
	E5-2	Actions and resources related to resource use and circular economy	136
	E5-3	Targets related to resource use and circular economy	138
	E5-4	Resource inflows	138
	E5-5	Resource outflows	138
	E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities	140
Social inf	ormation		
ESRS S1	S1 SBM-2	Interests and views of stakeholders	92
	S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	142
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 142
	S1-1	Policies related to own workforce	143
	S1-2	Processes for engaging with own workforce and workers' representatives about impacts	144
	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	145
	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	145
	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	148
	S1-6	Characteristics of the undertaking's employees	148
	S1-7	Characteristics of non-employees in the undertaking's own workforce	149
	S1-8	Collective bargaining coverage and social dialogue	149
	S1-9	Diversity and inclusion metrics	149
	S1-10	Living wages	150

	S1-12	Persons with disabilities	150
	S1-13	Training and skills development metrics	150
	S1-14	Health and safety metrics	170
	S1-15	Work-life balance metrics	150
	S1-16	Remuneration metrics (pay gap and total remuneration)	151
	S1-17	Incidents, complaints and severe human rights impacts	151
ESRS S2	S2 SBM-2	Interests and views of stakeholders	92
	S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	152
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 152
	S2-1	Policies related to value chain workers	153
	S2-2	Processes for engaging with value chain workers	153
	S2-3	Processes to remediate negative impacts and channels for value chain workers	154
	S2-4	Taking action on material impacts on value chain workers	154
	S2-5	<u>Targets related to managing material negative impacts, advancing positive impacts,</u> and managing material risks and opportunities	158
ESRS S3	S3 SBM-2	Interests and views of stakeholders	92
	S3 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	159
	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 159
ESRS S3	S3-1	Policies related to affected communities	159
	S3-2	Processes for engaging with affected communities about impacts	160
	S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	160
	S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	161
	S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	162

## 3 ESRS index

EQN Health and safety	EQN-H&S SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	163
	EQN-H&S IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 163
	EQN-H&S-1	Policies related to health and safety	164
	EQN-H&S-2	Processes for engaging with stakeholders about health and safety impacts	166
	EQN-H&S-3	Processes to remediate negative health and safety impacts and channels for affected stakeholders to raise health and safety concerns	166
	EQN-H&S-4	Taking action on material health and safety impacts affected stakeholders, and approaches to managing material health and safety risks and pursuing material opportunities related to health and safety within own workforce, and effectiveness of those actions	166
	EQN-H&S-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material health and safety risks and opportunities	169
Governar	nce information		
ESRS G1	G1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	173
	G1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	97, 173
	G1-1	Business conduct policies and corporate culture	175
	G1-2	Management of relationships with suppliers	175
	G1-3	Prevention and detection of corruption and bribery	176
	G1-4	Incidents of corruption or bribery	177
	G1-5	Political influence and lobbying activities	177
EQN Security	EQN-Security SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	179
	EQN-Security	Description of the processes to identify and assess material impacts, risks and	97,
	IRO-1	opportunities	179
	EQN- Security-1	Policies related to security	180
	EQN- Security-2	Taking action on material security impacts and approaches to managing material risks and pursuing material opportunities related to security, and effectiveness of those actions	180
	EQN- Security-3	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	181