

GRI Index with the 17 Sustainable Development Goals and ESRS

References

The following GRI Content Index follows a structure based on the relevant topics for Evonik and, thus, the chapter structure of the ESRS report 2024. The sequence of the GRI references is therefore not fundamentally ascending but is aligned with the chapters "General Information," "Environmental Information," "Social Information," and "Governance Information." The ESRS report has been prepared with reference to the GRI Sustainability Reporting Standards. Since 2019, we have aligned the 17 UN Sustainable Development Goals with the GRI references.



COMMUNITY MEMBER

2025

GRI content index

Statement of use	Evonik Industries AG has reported with reference to the GRI Standards for the period January 1, 2024 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
General Disclosures							
	GRI 2: General Disclosures 2021	2-1 Organizational details		23, 95, 323			
		2-2 Entities included in the organization's sustainability reporting	ESRS 1; ESRS 2 BP-1	95, List of Shareholdings - Annex to the Consolidated Financial Statements 2024.pdf			
		2-3 Reporting period, frequency, and contact point	ESRS 1	93, 323			
		2-4 Restatements of information	ESRS 2 BP-2	95, 109			
		2-5 External assurance		96, 316			
		2-6 Activities, value chain, and other business relationships	ESRS 2 SBM-1	27, 29, 200			
8, 10		2-7 Employees	ESRS 2 SBM-1; ESRS S1-6	175, 176			
		2-8 Workers who are not employees	ESRS S1-7	--			
5, 16		2-9 Governance structure and composition	ESRS 2 GOV-1; ESRS G1	121, 122, 173			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
5, 16		2-10 Nomination and selection of the highest governance body		121			
16		2-11 Chair of the highest governance body		121			
16		2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1; ESRS G1	15, 59, 75, 77, 107, 121, 122, 173			
		2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1; ESRS G1-3	121, 122, 189			
		2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5	60, 96, 108, 121, 122			
16		2-15 Conflicts of interest		15, 80, 121, 197			
		2-16 Communication of critical concerns	ESRS 2 GOV-2; ESRS G1-1	194, 195			
		2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1	82, 84, 121, 122,			
		2-18 Evaluation of the performance of the highest governance body		75			
		2-19 Remuneration policies	ESRS 2 GOV-3; ESRS E1	123, 124, 129			
16		2-20 Process to determine remuneration	ESRS 2 GOV-3	123			
		2-21 Annual total compensation ratio	ESRS S1-16	173			
		2-22 Statement on sustainable development strategy	ESRS 2 SBM-1	27, 97, 98, 100			
16		2-23 Policy commitments	ESRS 2 GOV-4; ESRS S1-1; ESRS S2-1; ERSS G1-1	97, 123, 125, 188, 203			
		2-24 Embedding policy commitments	ESRS 2 GOV-2; ESRS S1-4; ESRS S2-4; ESRS G1-1	117, 122, 123, 170, 188, 190, 200			
		2-25 Processes to remediate negative impacts	ESRS S1-1, ESRS S2-1	180, 190, 192, 194, 195, 201			
16		2-26 Mechanisms for seeking advice and raising concerns	ESRS S1-3; ESRS S2-3; ESRS G1-1; ESRS G1-3	108, 190, 194, 195, 201, 202			
16		2-27 Compliance with laws and regulations	ESRS 2 SBM-3; ESRS E2-4; ESRS S1-17; ESRS G1-4	163, 184, 197			
		2-28 Membership of associations		99, 123, 188			
		2-29 Approach to stakeholder engagement	ESRS 2 SBM-2; ESRS S1-1; ESRS S1-2; ESRS S2-1; ESRS S2-2	105, 106, 107, 173, 180, 188, 195, 201, 202, 203, 205			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement(s) omitted	Reason	Explanation
8		2-30 Collective bargaining agreements	ESRS S1-8	173, 174			
Material topics							
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1; ESRS 2 IRO-1	93, 94, 108, 109, 114			
		3-2 List of material topics	ESRS 2 SBM-3	108, 110, 111, 112			
General Information							
Material topic: Portfolio transformation							
Economic performance							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 100, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188			
8, 9	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		99			
13		201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3; ESRS E1-3, E1-9	59, 69, 101, 130			
		201-3 Defined benefit plan obligations and other retirement plans		64, 174, 261			
		201-4 Financial assistance received from government		57		Confidentiality constraints	We only report on financial assistance received from the EU and Germany. (201-4 a. iii.)
Market presence							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 177, 188			
1, 5, 8	GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESRS S1-10	172			
8		202-2 Proportion of senior management hired from the local community		179			
Indirect economic impacts							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 101, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188			
5, 9, 11	GRI 203: Indirect	203-1 Infrastructure investments and services supported		99, 101			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
1, 3, 8	Economic Impacts 2016	203-2 Significant indirect economic impacts	ESRS S1-4; ESRS S2-4	99, 101			

Environmental Information

Material topic: Mitigating climate change

Emissions

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS E1-2, E1- 3, E1-4, E1-7; ESRS E2-1, E2-2; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 129, 188			
3, 12, 13, 14, 15	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESRS E1-4, E1-6	4, 130, 135			
3, 12, 13, 14, 15		305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1-4, E1-6	4, 130, 135			
3, 12, 13, 14, 15		305-3 Other indirect (Scope 3) GHG emissions	ESRS E1-4, E1-6	4, 130, 135, 137			
13, 14, 15		305-4 GHG emissions intensity	ESRS E1-6	4, 135			
13, 14, 15		305-5 Reduction of GHG emissions	ESRS E1-3, E1-4, E1-7	4, 133, 135			
3, 12		305-6 Emissions of ozone-depleting substances (ODS)		--			
3, 12, 14, 15		305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	ESRS E2-4	184			

Material topic: Green energy

Energy

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS E1-2, E1- 3, E1-4; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 140, 188			
7, 8, 12, 13	GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESRS E1-5	142			
7, 8, 12, 13		302-3 Energy intensity	ESRS E1-5	142			
7, 8, 12, 13		302-4 Reduction of energy consumption		141, 142			
7, 8, 12, 13,		302-5 Reductions in energy requirements of products and services		--			

Material topic: Water management

Water and effluents

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M,	59, 105, 106, 107, 114, 118, 121, 122,			
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Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
			MDR-T; ESRS E2-1, E2-2, E2-3; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	123, 128, 143, 188			
6, 12	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3; MDR-T; ESRS E3-2	144, 145, 146			
6		303-2 Management of water discharge-related impacts	ESRS E2-3	145, 146, 159			
6		303-3 Water withdrawal		145, 146	Points b and c	Information unavailable/incomplete	Data are not available
6		303-4 Water discharge		145, 146	Points b and c	Information unavailable/incomplete	Data are not available
6		303-5 Water consumption	ESRS E3-4	145, 146	Points b and c	Information unavailable/incomplete	Data are not available
Material topic: Biodiversity							
Biodiversity							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS E4-1, E4-2, E4-3, E4-4; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 147, 188			
6, 14, 15	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	ESRS E4-5	151, 152			
Material topic: Circular economy							
Materials							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS E5-1, E5-2; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 153, 188			
8, 12	GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESRS E5-4	158			
8		301-3 Reclaimed products and their packaging materials		158			
Waste							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS E5-1, E5-2, E5-3; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 153, 188			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
3, 6, 11, 12	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3; ESRS E5-4	128, 158			
3, 6, 11, 12		306-2 Management of significant waste-related impacts	ESRS E5-2, E5-5	5, 128, 158			
3, 11, 12		306-3 Waste generated	ESRS E5-5	158			
3, 11, 12		306-4 Waste diverted from disposal	ESRS E5-5	158			
3, 11, 12		306-5 Waste directed to disposal	ESRS E5-5	158			
Material topic: Product stewardship							
Customer health and safety							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 159, 188			
16	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		159			
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		59, 77, 159			
Marketing and labeling							
	GRI 3: Material Topics 2021	3-3 Management of material topics		59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 159, 188			
12	GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		159			
16		417-2 Incidents of non-compliance concerning product and service information and labeling		59, 77, 159			
Social Information							
Material topic: Attractiveness as an employer/Employee satisfaction							
Employment							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 188			
5, 8, 10	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESRS S1-6	176, 179			
3, 5, 8		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1-11	174, 176, 181			
5, 8		401-3 Parental leave	ESRS S1-15	174			
Labor/management relations							

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 188			
8	GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		173			
Training and education							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 174, 188			
4, 5, 8, 10	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESRS S1-13	174			
8		404-2 Programs for upgrading employee skills and transition assistance programs	ESRS S1-1	175			
5, 8, 10		404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1-13	172			
Material topics: Diversity and equal opportunity							
Diversity and equal opportunity							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 177, 188			
5, 8	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESRS 2 GOV-1; ESRS S1-6, S1-9, S1-12	82, 84, 121, 176, 178, 179			
5, 8, 10		405-2 Ratio of basic salary and remuneration of women to men	ESRS S1-16	173			
Material topics: Occupational health and safety							
Occupational health and safety							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 180, 188			
8	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESRS S1-1	180			
8		403-2 Hazard identification, risk assessment, and incident investigation	ESRS S1-3	182			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
8		403-3 Occupational health services		180			
8, 16		403-4 Worker participation, consultation, and communication on occupational health and safety		180, 181			
8		403-5 Worker training on occupational health and safety		180, 181, 182			
3		403-6 Promotion of worker health		181, 182			
8		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2-4	180, 181, 182			
8		403-8 Workers covered by an occupational health and safety management system	ESRS S1-14	180			
3, 8, 16		403-9 Work-related injuries	ESRS S1-4, S1-14	183	Point b, iii to iv and points c. and d.	Confidentiality constraints	We do not give figures for accidents and hours worked by contractors' employees.
3, 8, 16		403-10 Work-related ill health	ESRS S1-4, S1-14	185			

Governance Information

Material topic: Responsible management/human rights

Anti-corruption

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5; ESRS G1-1, G1-3	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 189, 190			
16	GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESRS G1-3	190, 192, 193			
16		205-2 Communication and training about anti-corruption policies and procedures	ESRS G1-3	192, 196, 197			
		205-3 Confirmed incidents of corruption and actions taken	ESRS G1-4	197			

Anti-competitive behavior

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1-4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188			
16	GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		197			

Non-discrimination

	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M,	59, 105, 106, 107, 114, 118, 121, 122,			
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Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
			MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	123, 128, 177, 188			
5, 8	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ESRS S1-17	197		Legal prohibitions	For data protection reasons, it is not possible for us to make all the disclosures on 406-1 b iv. required by the GRI.
Freedom of association and collective bargaining							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 170, 188			
8	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		180, 188, 195, 201, 205			
Child labor							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 192			
8, 16	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESRS S1-1; ESRS S2-1	188, 195, 201, 205			
Forced or compulsory labor							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-1, S1-2, S1-4, S1-5; ESRS S2-1, S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 192			
8	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1-1; ESRS S2-1	188, 195, 201, 205			
Customer privacy							
	GRI 3: Material Topics 2021	3-3 Management of material topics		59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 197			
16	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		59, 77, 197			

Relevant SDG	GRI Standard/Other Source	Disclosure	ESRS-Disclosure	Location	Omission		
					Requirement (s) omitted	Reason	Explanation
Public policy							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1- 4, S1-5; ESRS S2-2, S2-4, S2-5; ESRS G1-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 197			
16	GRI 415: Public Policy 2016	415-1 Political contributions	ESRS G1-5	198			
Material topic: Responsibility in the supply chain							
Procurement practices							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1- 4, S1-5; ESRS S2-2, S2-4, S2-5; ESRS G1-2	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 200, 203			
8	GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		200			
Supplier environmental assessment							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1- 4, S1-5; ESRS S2-2, S2-4, S2-5; ESRS G1-2	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 200, 203			
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESRS G1-2	203, 205			
		308-2 Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3	200, 203, 205			
Supplier social assessment							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1- 4, S1-5; ESRS S2-2, S2-4, S2-5; ESRS G1-2	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 200, 203			
5, 8, 16	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESRS G1-2	203, 205			
5, 8, 16		414-2 Negative social impacts in the supply chain and actions taken	ESRS 2 SBM-3	200, 203, 205			
Further material topic: Cybersecurity							
	GRI 3: Material Topics 2021	3-3 Management of material topics	ESRS 2 SBM-1, SBM-3; MDR-P, MDRA, MDR-M, MDR-T; ESRS S1-2, S1- 4, S1-5; ESRS S2-2, S2-4, S2-5	59, 105, 106, 107, 114, 118, 121, 122, 123, 128, 188, 206			