

GRI Standards Index

This section outlines the correspondence between the disclosures in the Sustainability Report 2025 and the GRI Standards.

GRI 2: General Disclosures 2021

No.	Disclosure	References
1. The organization and its reporting practice		
2-1	Organizational details	Astemo in Numbers (p. 5) [Website] Company Overview https://www.astemo.com/en/corporate/outline/
2-2	Entities included in the organization's sustainability reporting	Editorial Policy (p. 6)
2-3	Reporting period, frequency and contact point	Editorial Policy (p. 6)
2-4	Restatements of information	—
2-5	External assurance	Third-Party Assurance (p. 87)
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Astemo in Numbers (p. 5) Stakeholder Engagement (p. 21)
2-7	Employees	Astemo in Numbers (p. 5) ESG Data (p. 83)
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	Sustainability Promotion Structure (p. 23) Corporate Governance (p. 71)
2-10	Nomination and selection of the highest governance body	—
2-11	Chair of the highest governance body	Corporate Governance (p. 71)
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Promotion Structure (p. 23) Corporate Governance (p. 71)
2-13	Delegation of responsibility for managing impacts	Sustainability Promotion Structure (p. 23) Corporate Governance (p. 71)
2-14	Role of the highest governance body in sustainability reporting	Sustainability Promotion Structure (p. 23)
2-15	Conflicts of interest	—
2-16	Communication of critical concerns	Sustainability Promotion Structure (p. 23) Respect for Human Rights (p. 51) Supply Chain Management (p. 65) Corporate Governance (p. 71) Compliance (p. 77) Risk Management (p. 80)
2-17	Collective knowledge of the highest governance body	Director Skills and Expertise (p. 76)

2-18	Evaluation of the performance of the highest governance body	Sustainability Promotion Structure (p. 23) Corporate Governance (p. 71)
2-19	Remuneration policies	Corporate Governance (p. 71)
2-20	Process to determine remuneration	Corporate Governance (p. 71)
2-21	Annual total compensation ratio	—
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	CEO Message (p. 7)
2-23	Policy commitments	Astemo's MVV and Materiality (p. 2) Materiality (p. 17) External Evaluation and Participation in External Initiatives (p. 22) Environmental Governance (p. 30) Respect for Human Rights (p. 51) Diversity, Equity & Inclusion (DE&I) (p. 59) Occupational Health and Safety (p. 60) [Website] Policy on Sustainability https://www.astemo.com/en/sustainability/policy/
2-24	Embedding policy commitments	Sustainability Promotion Structure (p. 23) Environmental Governance (p. 30) Respect for Human Rights (p. 51) Diversity, Equity & Inclusion (DE&I) (p. 59) Occupational Health and Safety (p. 60) Corporate Governance (p. 71) Compliance (p. 77) Risk Management (p. 80)
2-25	Processes to remediate negative impacts	Sustainability Promotion Structure (p. 23) Respect for Human Rights (p. 51) Supply Chain Management (p. 65) Corporate Governance (p. 71) Compliance (p. 77) Risk Management (p. 80)
2-26	Mechanisms for seeking advice and raising concerns	Respect for Human Rights (p. 51) Supply Chain Management (p. 65) Compliance (p. 77)
2-27	Compliance with laws and regulations	Compliance (p. 77) ESG Data (p. 83)
2-28	Membership associations	External Evaluation and Participation in External Initiatives (p. 22)
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	Stakeholder Engagement (p. 21)
2-30	Collective bargaining agreements	Freedom of Association and Collective Bargaining (p. 64)

GRI 3: Material Topics 2021

No.	Disclosure	References
3-1	Process to determine material topics	Materiality (p. 17)
3-2	List of material topics	Astemo's MVV and Materiality (p. 2) Materiality (p. 17)
3-3	Management of material topics	Materiality (p. 17)

101: Biodiversity 2024

No.	Disclosure	References
101-1	Policies to halt and reverse biodiversity loss	—
101-2	Management of biodiversity impacts	—
101-3	Access and benefit-sharing	—
101-4	Identification of biodiversity impacts	—
101-5	Locations with biodiversity impacts	—
101-6	Direct drivers of biodiversity loss	—
101-7	Changes to the state of biodiversity	—
101-8	Ecosystem services	—

200: Economic

No.	Disclosure	References
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Astemo in Numbers (p. 5)
201-2	Financial implications and other risks and opportunities due to climate change	Realizing a Decarbonized Society (p. 34)
201-3	Defined benefit plan obligations and other retirement plans	—
201-4	Financial assistance received from government	—
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	—
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	Contribution to the Community (p. 67)
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	Compliance (p. 77) ESG Data (p. 83)
205-3	Confirmed incidents of corruption and actions taken	—
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Data (p. 83)
GRI 207: Tax 2019		
207-1	Approach to tax	Compliance (p. 77)
207-2	Tax governance, control, and risk management	Compliance (p. 77)
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—

300: Environmental

No.	Disclosure	References
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	—
301-3	Reclaimed products and their packaging materials	—
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	ESG Data (p. 83)
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	—
302-4	Reduction of energy consumption	—
302-5	Reductions in energy requirements of products and services	—
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	Realizing a Resource-Efficient Society (p. 37)
303-2	Management of water discharge-related impacts	Environmental Governance (p. 30)
303-3	Water withdrawal	ESG Data (p. 83)
303-4	Water discharge	—
303-5	Water consumption	ESG Data (p. 83)
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	ESG Data (p. 83)
305-2	Energy indirect (Scope 2) GHG emissions	ESG Data (p. 83)
305-3	Other indirect (Scope 3) GHG emissions	ESG Data (p. 83)
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	—
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	—
306-2	Management of significant waste-related impacts	—
306-3	Waste generated	ESG Data (p. 83)
306-4	Waste diverted from disposal	—
306-5	Waste directed to disposal	—
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management (p. 65)

400: Social

No.	Disclosure	References
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	ESG Data (p. 83)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	—
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	Freedom of Association and Collective Bargaining (p. 64)
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Occupational Health and Safety (p. 60)
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety (p. 60)
403-3	Occupational health services	Occupational Health and Safety (p. 60)
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety (p. 60)
403-5	Worker training on occupational health and safety	Occupational Health and Safety (p. 60)
403-6	Promotion of worker health	Occupational Health and Safety (p. 60)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Supply Chain Management (p. 65)
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety (p. 60)
403-9	Work-related injuries	Occupational Health and Safety (p. 60) ESG Data (p. 83)
403-10	Work-related ill health	—
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	—
404-2	Programs for upgrading employee skills and transition assistance programs	Global Human Capital Management (p. 53) Optimizing Personnel Placement and Enhancing Engagement (p. 54) Human Capital Development (p. 57)
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	ESG Data (p. 83)
405-2	Ratio of basic salary and remuneration of women to men	ESG Data (p. 83)
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Respect for Human Rights (p. 51)
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	—

GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	—
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	—
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	—
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Contribution to the Community (p. 67)
413-2	Operations with significant actual and potential negative impacts on local communities	—
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	—
GRI 415: Public Policy 2016		
415-1	Political contributions	—
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Quality Assurance (p. 48)
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	—
417-2	Incidents of non-compliance concerning product and service information and labeling	—
417-3	Incidents of non-compliance concerning marketing communications	—
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—