

## 102\_GENERAL DISCLOSURE

GRI STANDARD TOPIC	DISCLOSURE	SUSTAINABILITY REPORT		
		COVERED	PARTIALLY COVERED	Not Covered NP Not Applicable NA Not Available NM Not Material
1_ORGANIZATIONAL PROFILE	102-1 Name of the organization	1. The Company		
	102-2 Activities, brands, products, and services	1.5 The Production Process; 1.6 The Products		
	102-3 Location of headquarters	1.1 Sites description		
	102-4 Location of operations		4.3 Supply chain: The Suppliers; 4.4 Supply chain: The Clients	
	102-5 Ownership and legal form	1.2 Governance		
	102-6 Markets served		4.3 Supply chain: The Suppliers; 4.4 Supply chain: The Clients	
	102-7 Scale of the organization	2.1 Employees; 4.1 Economic impact; 4.2 Added Value		
	102-8 Information on employees and other workers	2.1 Employees		
	102-9 Supply chain	4.3 Supply chain: The Suppliers; 4.4 Supply chain: The Clients		
	102-10 Significant changes to the organization and its supply chain			NP
	102-11 Precautionary Principles or approach		1.8 Certifications; 1.9 Materiality Analysis and stakeholder engagement; 3.1 Sustainability in Pink Frogs	
	102-12 External initiatives	1.7 Membership to Organisations and Associations; 2.5 Initiatives in the social field; 3.8 Initiatives in the sustainability field		
	102-13 Membership of associations	1.7 Membership to Organisations and Associations		
2_STRATEGY	102-14 Statement from senior decision-maker	Ceo Letter		
	102-15 Key impacts, risks, and opportunities		1.9 Materiality Analysis and stakeholder engagement; 3.1 Sustainability in Pink Frogs	
3_ETHICS AND INTERGITY	102-16 Values, principles, standards, and norms of behaviour	1.4 The Values		
	102-17 Mechanisms for advice and concerns about ethics	1.2 Governance		
4_GOVERNANCE	102-18 Governance structure	1.2 Governance		
	102-19 Delegating authority	1.2 Governance		
	102-20 Executive-level responsibility for economic, environmental, and social topics	1.2 Governance		
	102-21 Consulting stakeholders on economic, environmental, and social topics	1.7 Membership to Organisations and Associations; 1.9 Materiality Analysis and stakeholder engagement		
	102-22 Composition of the highest governance body and its committees			NP
	102-23 Chair of the highest governance body			NP
	102-24 Nominating and selecting the highest governance body			NP
	102-25 Conflicts of interest			NP
	102-26 Role of the highest governance body in setting purpose, values, and strategy	1.2 Governance		
	102-27 Collective knowledge of highest governance body	1.2 Governance; 1.9 Materiality Analysis and stakeholder engagement		
	102-28 Evaluating the highest governance body's performance		1.2 Governance	
	102-29 Identifying and managing economic, environmental, and social impacts	1.2 Governance; 1.9 Materiality Analysis and stakeholder engagement		
	102-30 Effectiveness of risk management processes	1.8 Certifications; 3.1 Sustainability in Pink Frogs		
	102-31 Review of economic, environmental, and social topics		1.2 Governance; 1.8 Certifications	
	102-32 Highest governance body's role in sustainability reporting	Methodological Note		
	102-33 Communicating critical concerns		3.1 Sustainability in Pink Frogs	
	102-34 Nature and total number of critical concerns		1.2 Governance; 3.1 Sustainability in Pink Frogs	
	102-35 Remuneration policies		1.4 The Values; 2.1 Employees	
	102-36 Process for determining remuneration		1.4 The Values; 2.1 Employees	
102-37 Stakeholders' involvement in remuneration			NP	
102-38 Annual total compensation ratio			NA	
102-39 Percentage increase in annual total compensation ratio			NA	
5_STAKEHOLDER ENGAGEMENT	102-40 List of stakeholder groups	1.9 Materiality Analysis and stakeholder engagement		
	102-41 Collective bargaining agreements	2.1 Employees		
	102-42 Identifying and selecting stakeholders	1.9 Materiality Analysis and stakeholder engagement		
	102-43 Approach to stakeholder engagement	1.9 Materiality Analysis and stakeholder engagement		
	102-44 Key topics and concerns raised	1.9 Materiality Analysis and stakeholder engagement		
6_Reporting practice	102-45 Entities included in the consolidated financial statements	1. The Company; Methodological Note		
	102-46 Defining report content and topic Boundaries	Methodological Note		
	102-47 List of material topics	1.9 Materiality Analysis and stakeholder engagement		
	102-48 Restatements of information			NP
	102-49 Changes in reporting			NP
	102-50 Reporting period	Methodological Note		
	102-51 Date of most recent report			NP
	102-52 Reporting cycle	Methodological Note		
	102-53 Contact point for questions regarding report	Methodological Note		
	102-54 Claims of reporting in accordance with the GRI Standards	Methodological Note		
	102-55 GRI content index	Methodological Note		
	102-56 External assurance	Methodological Note		

## 400\_SOCIAL

GRI STANDARD TOPIC	DISCLOSURE	SUSTAINABILITY REPORT		
		COVERED	PARTIALLY COVERED	Not Covered NP Not Applicable NA Not Available NM Not Material
401_EMPLOYMENT	401-1 New employee hires and employee turnover	2.1 Employees		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2.1 Employees		
	401-3 Parental leave	2.1 Employees		
402_LABOR/ MANAGEMENT RELATIONS	402-1 Minimum notice periods regarding operational changes			NM
403_OCCUPATIONAL HEALTH AND SAFETY	403-1 Workers representation in formal joint management-worker health and safety committees			NP
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	2.2 Safety		
	403-3 Workers with high incidence or high risk of diseases related to their occupation			NP
	403-4 Health and safety topics covered in formal agreements with trade unions			NP
404_TRAINING AND EDUCATION	404-1 Average hours of training per year per employee	2.3 Training		
	404-2 Programs for upgrading employee skills and transition assistance programs		2.3 Training	
	404-3 Percentage of employees receiving regular performance and career development reviews			NA
405_DIVERSITY AND EQUAL OPPORTUNITY	405-1 Diversity of governance bodies and employees	1.2 Governance; 1.3 Code of Ethics and Code of Conduct of Suppliers; 2.1 Employees		
	405-2 Ratio of basic salary and remuneration of women to men		2.1 Employees	
406_NON-DISCRIMINATION	406-1 Incidents of discrimination and corrective actions taken			NA
407_FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		1.3 Code of Ethics and Code of Conduct of Suppliers; 4.3 Supply chain: The Suppliers	
408_CHILD LABOR	408-1 Operations and suppliers at significant risk for incidents of child labor			NM
409_FORCED OR COMPULSORY LABOR	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor			NM
410_SECURITY PRACTICES	410-1 Security personnel trained in human rights policies or procedures			NM
411_RIGHTS OF INDIGENOUS PEOPLES	411-1 Incidents of violations involving rights of indigenous peoples			NM
412_HUMAN RIGHTS ASSESSMENT	412-1 Operations that have been subject to human rights reviews or impact assessments			NM
	412-2 Employee training on human rights policies or procedures	2.3 Training		
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			NM
413_LOCAL COMMUNITIES	413-1 Operations with local community engagement, impact assessments, and development programs	2.5 Initiatives in the social field; 3.8. Initiatives in the sustainability field		
	413-2 Operations with significant actual and potential negative impacts on local communities			NM
414_SUPPLIER SOCIAL ASSESSMENT	414-1 New suppliers that were screened using social criteria		1.2 Governance; 1.3 Code of Ethics and Code of Conduct of Suppliers	
	414-2 Negative social impacts in the supply chain and actions taken		1.2 Governance; 1.3 Code of Ethics and Code of Conduct of Suppliers	
415_PUBLIC POLICY	415-1 Political contributions			NM
416_CUSTOMER HEALTH AND SAFETY	416-1 Assessment of the health and safety impacts of product and service categories		1.6 The Products	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services			NM
417_MARKETING AND LABELING	417-1 Requirements for product and service information and labeling			NM
	417-2 Incidents of non-compliance concerning product and service information and labeling			NM
	417-3 Incidents of non-compliance concerning marketing communications			NM
418_CUSTOMER PRIVACY	418-1 Substantiated complaints concerning breaches of customer data			NM
419_SOCIOECONOMIC COMPLIANCE	419-1 Non-compliance with laws and regulations in the social and economic area			NM

## 300\_ENVIRONMENTAL

GRI STANDARD TOPIC	DISCLOSURE	SUSTAINABILITY REPORT		
		COVERED	PARTIALLY COVERED	Not Covered NP Not Applicable NA Not Available NM Not Material
301_MATERIALS	301-1 Materials used by weight or volume	3.2. Materials		
	302-2 Recycled input materials used		3.2. Materials	
	301-3 Reclaimed products and their packaging materials			None
302_ENERGY	302-1 Energy consumption within the organization	3.3. Energy		
	302-2 Energy consumption outside of the organization			NA
	302-3 Energy intensity			NA
	302-4 Reduction of energy consumption			NA
	302-5 Reduction in energy requirements of products and services			NP
303_WATER	303-1 Water withdrawal by source	3.5. Water		
	303-2 Water sources significantly affected by withdrawal of water	3.5. Water		
	303-3 Water recycled and reused			NM
304_BIODIVERSITY	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.7. Biodiversity		
	304-2 Significant impacts of activities, products, and services on biodiversity	3.7. Biodiversity		
	304-3 Habitats protected or restored			NP
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations			NP
305_EMISSIONS	305-1 Direct (Scope 1) GHG emissions	3.4. Emissions		
	305-2 Energy indirect (Scope 2) GHG emissions	3.4. Emissions		
	305-3 Other indirect (Scope 3) GHG emissions		3.4. Emissions	
	305-4 GHG emissions intensity		3.4. Emissions	
	305-5 Reduction of GHG emissions			NA
	305-6 Emissions of ozone-depleting substances (ODS)			NM
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		3.4. Emissions	
306_AFFLUENCE_WASTE	306-1 Water discharge by quality and destination			NM
	306-2 Waste by type and disposal method	3.6. Waste		
	306-3 Significant spills			None
	306-4 Transport of hazardous waste	3.6. Waste		
	306-5 Water bodies affected by water discharges and/or runoff			NP
307_ENVIRONMENTAL COMPLIANCE	307-1 Non-compliance with environmental laws and regulations			None
308_SUPPLIER ENVIRONMENTAL ASSESSMENT	308-1 New suppliers that were screened using environmental criteria		4.3 Supply chain: The Suppliers	
	308-2 Negative environmental impacts in the supply chain and actions taken			NA

# 200\_ECONOMIC

GRI STANDARD TOPIC	DISCLOSURE	SUSTAINABILITY REPORT		
		COVERED	PARTIALLY COVERED	Not Covered NP Not Applicable NA Not Available NM Not Material
201_ECONOMIC PERFORMANCE	201-1 Direct economic value generated and distributed	4.1 Economic impact; 4.4 Supply chain: The Clients		
	201-2 Financial implications and other risks and opportunities due to climate change			NM
	201-3 Defined benefit plan obligations and other retirement plans		2.1 Employees	
	201-4 Financial assistance received from government			NP
202_MARKET PRESENCE	202-1 Ratios of standard entry level wage by gender compared to local minimum wage			NA
	202-2 Proportion of senior management hired from the local community			100%
203_INDIRECT ECONOMIC IMPACTS	203-1 Infrastructure investments and services supported			NP
	203-2 Significant indirect economic impacts	4.2 Added Value		
204_PROCUREMENT PRACTICES	204-1 Proportion of spending on local suppliers	4.3 Supply chain: The Suppliers		
205_ANTI-CORRUPTION	205-1 Operations assessed for risks related to corruption			The whole company
	205-2 Communication and training about anti-corruption policies and procedures			Communication on the Code of Ethics to all employees
	205-3 Confirmed incidents of corruption and actions taken			No episodes of corruption
206_ANTI-COMPETITIVE BEHAVIOR	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			No episodes of unfair competition