

13- GRI content index.

Declaration of use: Ismael Quesada has presented the information cited in this GRI content index for the period 2022 with reference to the GRI Standards 2021.



GRI STANDARD	DISCLOSURE	PAGE
GRI 2: General Contents 2021	2-1 Organizational details	10
	2-2 Entities included in the organization's sustainability reports	10
	2-3 Reporting period, frequency and point of contact	4
	2-4 Rephrasing of information	NA
	2-5 External verification	NA
	2-6 Activities, value chain and other business relationships	10
	2-7 Employees	12
	2-8 Non-employee workers	12
	2-9 Structure and composition of governance	12
	2-10 Nomination and selection of the highest governing body	12
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	2-12 Role of the highest governance body in overseeing impact management	12
	2-13 Delegation of responsibility for impact management	12
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	2-15 Conflicts of interest	12
	2-16 Communicating critical concerns	12
	2-17 Collective knowledge of the highest governing body	12
	2-18 Evaluation of the performance of the highest governance body	12
	2-19 Remuneration policies	12
	2-20 Process for determining remuneration	12
	2-21 Annual total compensation ratio	17
	2-22 Declaration on the Sustainable Development Strategy	3
	2-23 Policy commitments	15
	2-24 Integration of political commitments	15
	2-25 Processes to remedy negative impacts	NA
	2-26 Mechanisms for seeking advice and raising concerns	5
	2-27 Compliance with laws and regulations	16
	2-28 Member associations	21
	2-29 Approach to stakeholder engagement	9
	2-30 Collective bargaining agreements	18
GRI 3: Materials Topics 2021	3-1 Process for determining material issues	6
	3-2 List of material topics	6
	3-3 Management of material issues	6



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GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	10-11
	201-2 Financial implications and other risks and opportunities due to climate change	11
	201-3 Defined benefit plan and other retirement plan liabilities	NA
	201-4 Financial assistance received from the government	10
GRI 202: Market presence 2016	202-1 Relationship between the standard starting wage by gender and the local minimum wage	17
	202-2 Proportion of senior managers recruited from the local community	17
GRI 203: Indirect economic impacts 2016	203-1 Investments in infrastructure and supported services	NA
	203-2 Significant indirect economic impacts	NA
GRI 204: Procurement practices 2016	204-1 Share of spending on local suppliers	22
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption	14
	205-2 Communication and training on anticorruption policies and procedures	14
	205-3 Confirmed incidents of corruption and action taken	16
GRI 206: Unfair competition behaviour 2016	206-1 Legal actions for anti-competitive, antitrust and monopolistic conduct	14
GRI 207: Taxes 2019	207-1 Tax approach	15
	207-2 Fiscal governance, control and risk management	15
	207-3 Stakeholder engagement and management of tax-related concerns	15
	207-4 Country-by-country reporting	NA
GRI 301: Materials 2016	301-1 Materials used by weight or volume	NA
	301-2 Recycled inputs used	NA
	301-3 Recovered products and their packaging materials	NA
GRI 302: Energy 2016	302-1 Energy consumption within the organization	25
	302-2 Power consumption outside the organization	25
	302-3 Energy intensity	25
	302-4 Reduced energy consumption	25
	302-5 Reductions in energy requirements for products and services	25
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	NA
	303-2 Management of impacts related to water discharges	NA
	303-3 Water extraction	NA
	303-4 Water discharge	NA
	303-5 Water consumption	26
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased or managed within or adjacent to protected areas and areas of high biodiversity value outside protected areas	NA
	304-2 Significant impacts of activities, products and services on biodiversity	26
	304-3 Protected or restored habitats	NA
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	NA

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	305-2 Indirect energy (Scope 2) GHG emissions	27
	305-3 Other indirect GHG emissions (Scope 3)	27
	305-4 GHG emission intensity	27
	305-5 Reduction of GHG emissions	27
	305-6 Emissions of ozone-depleting substances (ODS)	NA
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant emissions to air	NA
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	24
	306-2 Management of significant waste-related impacts	NA
	306-3 Generated waste	24
	306-4 Waste diverted from disposal	NA
	306-5 Directed waste disposal	24
GRI 308: Environmental Assessment of Suppliers 2016	308-1 New suppliers that were evaluated with environmental criteria	15
	308-2 Negative environmental impacts in the supply chain and measures taken	16
GRI 401: Employment 2016	401-1 New contracts and employee turnover	17
	401-2 Benefits provided to full-time employees not provided to temporary or part-time employees	NA
	401-3 Parental leave	18
GRI 402: Labour/Business Relations 2016	402-1 Minimum notification periods for operational changes	17
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	20
	403-2 Hazard identification, risk assessment and incident investigation	20
	403-3 Occupational Health Services	20
	403-4 Participation, consultation and communication of workers on occupational safety and health	20
	403-5 Training of workers in safety and health at work	20
	403-6 Promotion of workers' health	20
	403-7 Prevention and mitigation of occupational safety and health impacts directly related to business relations	20
	403-8 Workers covered by an occupational safety and health management system	20
	403-9 Work-related injuries	20
	403-10 Work-related ill health	20
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	19
	404-2 Employee Skills Enhancement Programs and Transition Assistance Programs	19
	404-3 Percentage of employees who receive periodic performance appraisals and professional development	19
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governing bodies and employees	17
	405-2 Ratio of basic salary and remuneration of women to men	19
GRI 406: Non- discrimination 2016	406-1 Incidentes de discriminación y acciones correctivas tomadas	15



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GRI 407: Freedom of association and collective bargaining 2016	406-1 Incidents of discrimination and corrective actions taken	14
GRI 408: Child labour 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	14
GRI 409: Forced or compulsory labor 2016	408-1 Operations and suppliers at significant risk of child labor incidents	14
GRI 410: Security Practices 2016	409-1 Operations and suppliers with significant risk of forced or compulsory labor incidents	14
GRI 411: Rights of Indigenous People 2016	410-1 Security personnel trained in human rights policies or procedures	14
GRI 413: Local communities 2016	411-1 Incidents of violations of the rights of indigenous peoples	14
	413-1 Local community engagement operations, impact evaluations and development programs	14
GRI 414: Social Evaluation of Suppliers 2016	413-2 Operations with actual and potential significant negative impacts on local communities	14
	414-1 New suppliers that were evaluated using social criteria	NA
GRI 415: Public policy 2016	414-2 Negative social impacts in the supply chain and measures taken	NA
GRI 416: Customer Health and Safety 2016	415-1 Political contributions	20
	416-1 Assessment of health and safety impacts of product and service categories	20
GRI 417: Marketing & Labelling 2016	416-2 Incidents of non-compliance related to health and safety impacts of products and services	20
	417-1 Requirements for information and labelling of products and services	20
	417-2 Incidents of non-compliance related to the information and labelling of products and services	20
GRI 418: Customer Privacy 2016	417-3 Incidents of non-compliance related to marketing communications	20
	418-1 Substantiated claims regarding breaches of customer privacy and loss of customer data	