

13- GRI content index.



Statement of use: Ismael Quesada has submitted the information cited in this GRI content index for the period 2024 with reference to the GRI 2021 Standards.

GRI STANDARD	DISCLOSURE	PAGE
GRI 2: General Contents 2021	2-1 Organizational Details	9
	2-2 Entities included in the organization's sustainability reports	9
	2-3 Notification Period, Frequency and Point of Contact	3
	2-4 Rephrasing information	NA
	2-5 External Verification	NA
	2-6 Activities, Value Chain and Other Business Relationships	9
	2-7 Employees	11
	2-8 Non-Employee Workers	11
	2-9 Structure and composition of governance	11
	2-10 Nomination and selection of the highest governing body	11
	2-11 President of the highest governing body	11
	2-12 Role of the highest governing body in overseeing impact management	11
	2-13 Delegation of Responsibility for Impact Management	11
	2-14 Role of the highest governing body in sustainability reporting	11
	2-15 Conflicts of Interest	11
	2-16 Communicating Critical Concerns	11
	2-17 Collective knowledge of the highest governing body	11
	2-18 Evaluation of the performance of the highest governing body	11
	2-19 Remuneration Policies	11
	2-20 Process for Determining Remuneration	11
	2-21 Annual Total Compensation Ratio	15
	2-22 Statement on the Sustainable Development Strategy	3
	2-23 Policy Commitments	13
	2-24 Integration of political commitments	13
	2-25 Processes for Remediating Negative Impacts	NA
	2-26 Mechanisms for Seeking Advice and Raising Concerns	4
	2-27 Compliance with Laws and Regulations	14
	2-28 Member Associations	20
	2-29 Approach to Stakeholder Engagement	7
	2-30 Collective Bargaining Agreements	16
GRI 3: Material Topics 2021	3-1 Process for Determining Material Issues	5
	3-2 List of Material Topics	5

GRI STANDARD	DISCLOSURE	PAGE
GRI 201: Desempeño económico 2016	201-1 Direct Economic Value Generated and Distributed	9
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	10
	201-3 Obligations for Defined Benefit and Other Retirement Plans	NA
	201-4 Financial Assistance Received from Government	9
GRI 202: Presencia en el mercado 2016	202-1 Relationship Between the Standard Starting Wage by Gender and the Local Minimum Wage	16
	202-2 Proportion of senior managers hired from the local community	15
GRI 203: Impactos económicos indirectos 2016	203-1 Investments in infrastructure and supported services	NA
	203-2 Significant indirect economic impacts	NA
GRI 204: Prácticas de adquisición 2016	204-1 Proportion of expenditure on local suppliers	19
GRI 205: Anticorrupción 2016	205-1 Operations Assessed for Corruption-Related Risks	12
	205-2 Communication and Training on Anti-Corruption Policies and Procedures	12
	205-3 Confirmed Incidents of Corruption and Actions Taken	14
GRI 206: Comportamiento de competencia desleal 2016	206-1 Legal Actions for Anticompetitive Conduct, Antitrust and Monopolistic Practices	12
GRI 207: Impuestos 2019	207-1 Fiscal Approach	13
	207-2 Fiscal Risk Governance, Control and Management	13
	207-3 Stakeholder Engagement and Management of Tax-Related Concerns	13
	207-4 Country-by-country report	NA
GRI 301: Materiales 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: Energía 2016	302-1 Energy Consumption Within the Organization	22
	302-2 Energy Consumption Outside the Organization	22
	302-3 Energy Intensity	23
	302-4 Reduction of energy consumption	22
	302-5 Reductions in energy requirements of products and services	22
GRI 303: Agua y Efluentes 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	23
GRI 304: Biodiversidad 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	24
	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

GRI STANDARD	DISCLOSURE	PAGE
GRI 305: Emisiones 2016	305-1 Direct GHG Emissions (Scope 1)	24
	305-2 Indirect Energy (Scope 2) GHG Emissions	24
	305-3 Other indirect GHG emissions (Scope 3)	24
	305-4 GHG Emission Intensity	24
	305-5 Reduction of GHG emissions	24
	305-6 Emissions of ozone-depleting substances (ODS)	NA
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	NA
GRI 306: Residuos 2020	306-1 Waste Generation and Significant Waste-Related Impacts	23
	306-2 Management of Significant Waste-Related Impacts	NA
	306-3 Waste generated	23
	306-4 Waste diverted from disposal	NA
	306-5 Waste Directed for Disposal	23
GRI 308: Evaluación Ambiental de Proveedores 2016	308-1 New Suppliers Evaluated on Environmental Criteria	13
	308-2 Negative Environmental Impacts on the Supply Chain and Measures Taken	13
GRI 401: Empleo 2016	401-1 New Employee Hires and Employee Turnover	16
	401-2 Benefits Provided to Full-Time Employees Not Provided to Temporary or Part-Time Employees	NA
	401-3 Parental leave	16
GRI 402: Relaciones laborales/ empresariales 2016	402-1 Minimum Notice Periods for Operational Changes	15
GRI 403: Salud y seguridad en el trabajo 2018	403-1 Occupational Health and Safety Management System	18
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	18
	403-3 Occupational health services	18
	403-4 Worker Participation, Consultation and Communication in Occupational Safety and Health	18
	403-5 Training of workers in occupational safety and health	18
	403-6 Promotion of workers' health	18
	403-7 Prevention and mitigation of occupational safety and health impacts directly related to business relationships	18
	403-8 Workers covered by an occupational health and safety management system	18
	403-9 Work-Related Injuries	18
	403-10 Work-related ill health	18
GRI 404: Formación y Educación 2016	404-1 Average training hours per year per employee	17
	404-2 Employee Upskilling Programs and Transition Assistance Programs	17
	404-3 Percentage of Employees Who Receive Periodic Performance Appraisals and Professional Development	17
GRI 405: Diversidad e Igualdad de Oportunidades 2016	405-1 Diversity in Governing Bodies and Employees	16
	405-2 Ratio of Base Salary and Remuneration of Women to Men	17
GRI 406: No discriminación 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	13

GRI STANDARD	DISCLOSURE	PAGE
GRI 407: Libertad de asociación y negociación colectiva 2016	407-1 Operations and Suppliers in Which the Right to Freedom of Association and Collective Bargaining May Be at Risk	11
GRI 408: Trabajo infantil 2016	408-1 Operations and Suppliers at Significant Risk of Child Labor Incidents	11
GRI 409: Trabajo forzoso u obligatorio 2016	409-1 Operations and Suppliers at Significant Risk of Forced or Compulsory Labor Incidents	11
GRI 410: Prácticas de seguridad 2016	410-1 Security personnel trained in human rights policies or procedures	11
GRI 411: Derechos de los Pueblos Indígenas 2016	411-1 Incidents of violations of the rights of indigenous peoples	11
GRI 413: Comunidades locales 2016	413-1 Operations with local community participation, impact assessments and development programmes	11
	413-2 Operations with Actual and Potential Significant Negative Impacts on Local Communities	11
GRI 414: Evaluación Social de Proveedores 2016	414-1 New Suppliers Evaluated Using Social Criteria	11
	414-2 Negative Social Impacts on the Supply Chain and Measures Taken	NA
GRI 415: Política Pública 2016	415-1 Political contributions	NA
GRI 416: Salud y seguridad del cliente 2016	416-1 Assessment of Health and Safety Impacts of Product and Service Categories	18
	416-2 Incidents of non-compliance related to health and safety impacts of products and services	18
GRI 417: Marketing y Etiquetado 2016	417-1 Requirements for information and labelling of goods and services	18
	417-2 Incidents of non-compliance related to information and labelling of products and services	18
	417-3 Incidents of Non-Compliance Related to Marketing Communications	18
GRI 418: Privacidad del cliente 2016	418-1 Substantiated Claims Regarding Violations of Customer Privacy and Loss of Customer Data	18