GRI content index

Statement of use	Sample Company has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None. No GRI Sector Standard applies to the sample organisation's sector.
Report	Sample Sustainability Report 2025 (all locations below refer to this report unless stated otherwise).

GRI Standard / other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	About this report, p. 3			
	2-2 Entities included in the organization's sustainability reporting	About this report, p. 3			
	2-3 Reporting period, frequency and contact point	About this report, p. 3			
	2-4 Restatements of information	About this report, p. 4			
	2-5 External assurance	Assurance statement, p. 58			
	2-9 Governance structure and composition	Governance, p. 8			
	2-22 Statement on sustainable development strategy	Message from the Chief Executive, p. 2			
	2-29 Approach to stakeholder engagement	Stakeholder engagement, p. 11			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality assessment, p. 12			
	3-2 List of material topics	Materiality assessment, p. 13			

Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate and emissions, p. 29			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate and emissions, p. 31 (12,476 tCO2e)			
	305-2 Energy indirect (Scope 2) GHG emissions	Climate and emissions, p. 32			
	305-3 Other indirect (Scope 3) GHG emissions	Climate and emissions, p. 33	305-3-a (categories 9 to 15)	Information unavailable / incomplete	Downstream emissions data is being collected from distributors and customers. The sample organisation plans to report all relevant categories in its 2026 report.
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and safety, p. 40			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and safety, p. 40			
	403-2 Hazard identification, risk assessment, and incident investigation	Health and safety, p. 41			
	403-9 Work-related injuries	Health and safety, p. 44	403-9-b (workers who are not employees)	Information unavailable / incomplete	Injury data for contractors is not yet consolidated across all sites. Collection starts in 2026.
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Our people, p. 50			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our people, p. 52			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	Business ethics, p. 54			
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Business ethics, p. 55			
	205-3 Confirmed incidents of corruption and actions taken	Business ethics, p. 55			

Grey cells: reasons for omission are not permitted for these disclosures under GRI 1: Foundation 2021. This sample shows the layout of a GRI content index with illustrative content. It is not a real report and does not refer to any real organisation.