

GRI cross reference table

BIC reports information stemming from Global Reporting Initiative (GRI) standards. The Global Reporting Initiative is a global organization that provides standards for reporting environmental, social and economic impacts.



GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
100 Universal standards			
GRI 2: General Disclosures	2-1 Organizational details	a, b and c. 7.1 Information on the Company d. 6. Financial Statements - Note 28	
	2-2 Entities included in the organization's sustainability reporting	3.1.1.1.1 General basis for preparation of the Sustainability Statement (BP-1)	
	2-3 Reporting period, frequency and contact point	a. Annual reporting b. Fiscal year of 2025, from January 1 to December 31 c. Page 1 d. 7.5 Investor Relations	
	2-4 Restatements of information	3.1.1.1.2 Disclosures in relation to specific circumstances (BP-2)	
	2-5 External assurance	3.1.6.2 Report on the certification of sustainability information	
	2-6 Activities, value chain and other business relationships	3.1.1.3.1 Strategy, business model and value chain (SBM-1)	
	2-7 Employees	• 3.1.1.3.1 Strategy, business model and value chain (SBM-1) • 3.1.4.1.1 Strategy - Characteristics of the undertaking's workforce (S1-6)	
	2-8 Workers who are not employees	3.1.4.1.1 Strategy - Characteristics of non-employee workers in the undertaking's own workforce (S1-7)	
	2-9 Governance structure and composition	3.1.1.2.1 Role of the administrative, management and supervisory bodies (GOV-1)	
	2-10 Nomination and selection of the highest governance body	4. Corporate Governance	
	2-11 Chair of the highest governance body	4.1.4.1 Relationships between the Board and General Management 4.1.2.8 Directors' declarations referred to in Annex 1 of European Delegated Regulation n°2019/980	
	2-12 Role of the highest governance body in overseeing the management of impacts	• 3.1.1.2.1 Role of the administrative, management and supervisory bodies (GOV-1) • 3.1.1.2.2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies (GOV-2) • 3.1.1.3.2 Interests and views of stakeholders (SBM-2) • 3.1.1.4.1 Description of the processes to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1)	
	2-13 Delegation of responsibility for managing impacts	• 3.1.1.2.1 Role of the administrative, management and supervisory bodies (GOV-1) • 3.1.1.2.2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies (GOV-2) • 3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3)	
	2-14 Role of the highest governance body in sustainability reporting	• 3.1.1.2.5 Risk management and internal controls over sustainability reporting (GOV-5) • 3.1.1.4.1 Description of process to identify and assess material impacts, risks and opportunities (IRO-1)	

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GRI 2: General Disclosures	2-15 Conflicts of interest	4.1.2.5 Independence of Directors 4.1.2.8 Directors' declarations referred to in Annex 1 of European Delegated Regulation n°2019/980	
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> • 3.1.1.2.2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies (GOV-2) • 3.1.5.1.2 Impact, risk and opportunity management - Business conduct policies and corporate culture (G1-1) • 3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3) 	
	2-17 Collective knowledge of the highest governance body	3.1.1.2.1 Role of the administrative, management and supervisory bodies (GOV-1)	
	2-18 Evaluation of the performance of the highest governance body	4.2 Corporate Officer remuneration	
	2-19 Remuneration policies	<ul style="list-style-type: none"> • 4.2 Corporate Officer remuneration • 3.1.3.1.1 Integration of sustainability-related performance in incentive schemes (GOV-3) • 3.1.4.1.2 Working conditions- From remuneration to employee well-being 	
	2-20 Process to determine remuneration	<ul style="list-style-type: none"> • 4.2 Corporate Officer remuneration • 3.1.3.1.1 Integration of sustainability-related performance in incentive schemes (GOV-3) • 3.1.4.1.2 Working conditions- From remuneration to employee well-being 	
	2-21 Annual total compensation ratio	3.1.4.1.2 Working conditions - From remuneration to employee well-being (Total Rewards) - Metrics and targets (S1-16)	
	2-22 Statement on sustainable development strategy	3.1.1.3.1 Strategy, business model and value chain (SBM-1)	
	2-23 Policy commitments	<ul style="list-style-type: none"> • 3.1.1.2.4 Statement on due diligence (GOV-4) • 3.1.4.1.2 Working conditions - Policies (S1-1) • 3.1.4.1.3 Equal treatment and opportunities - Policies (S1-1) • 3.1.4.1.4 Other work-related rights - Policy (S1-1) • 3.1.4.2.2 Impact, risks and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.3.2 Impact, risks and opportunity management - Policies related to consumers and end-users (S4-1) • 3.1.5.1.2 Impact, risk and opportunity management - Business conduct policies and corporate culture (G1-1) 	Information related to affected communities not disclosed as topic is non material

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GRI 2: General Disclosures	2-24 Embedding policy commitments	<ul style="list-style-type: none"> • 3.1.1.2.2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies (GOV-2) • 3.1.4.1.2 Working conditions - Actions (S1-4) • 3.1.4.1.3 Equal treatment and opportunities - Actions (S1-4) • 3.1.4.1.4 Other work-related rights - Actions (S1-4) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) • 3.1.4.3.2 Impact, risk and opportunity management - Taking action on material impacts on consumers and end-users, and associated risks and opportunities (S4-4) • 3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3) 	Information related to affected communities not disclosed as topic is non material
	2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> • 3.1.3.1.3 Impact, risk and opportunity management - Policies related to climate change mitigation and adaptation (E1-2) • 3.1.3.1.3 Impact, risk and opportunity management - Actions and resources in relation to climate change policies (E1-3) • 3.1.3.2.1 Impact, risk and opportunity management - Policies related to pollution (E2-1) • 3.1.3.2.1 Impact, risk and opportunity management - Actions and resources related to pollution (E2-2) • 3.1.3.3.1 Impact, risk and opportunity management - Policies related to water and marine resources (E3-1) • 3.1.3.3.1 Impact, risk and opportunity management - Actions and resources related to water and marine resources (E3-2) • 3.1.3.4.1 Impact, risk and opportunity management - Policies related to resource use and circular economy (E5-1) • 3.1.3.4.1 Impact, risk and opportunity management - Actions and resources related to resource use and circular economy (E5-2) • 3.1.4.1.2 Working conditions • 3.1.4.1.3 Equal treatment and opportunities • 3.1.4.1.4 Other work-related rights • 3.1.4.1.5 Interactions with BIC workforce - Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) • 3.1.4.3.2 Impact, risk and opportunity management - Policies related to consumers and end-users (S4-1) • 3.1.4.3.2 Impact, risk and opportunity management - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3) • 3.1.4.3.2 Impact, risk and opportunity management - Taking action on material impacts on 	Information related to affected communities not disclosed as topic is non material

GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
GRI 2: General Disclosures	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> • 3.1.4.1.5 Interactions with BIC workforce - Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3) • 3.1.4.2.2 Impact, risk and opportunity management - Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3) • 3.1.4.3.2 Impact, risk and opportunity management - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3) • 3.1.5.1.2 Impact, risk and opportunity management - Business conduct policies and corporate culture (G1-1) • 3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3) 	Information related to affected communities not disclosed as topic is non material
	2-27 Compliance with laws and regulations	<ul style="list-style-type: none"> • 3.1.4.1.3 Equal treatment and opportunities - Total number of incidents of discrimination, including harassment (S1-17) • 3.1.4.1.4 Other work-related rights - Total number of severe human rights incidents (S1-17) • 3.1.5.1.3 Incidents of corruption or bribery (G1-4) 	
	2-28 Membership associations	<i>Not published</i>	Information not disclosed as topic is non material
	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> • 3.1.1.3.2 Interests and views of stakeholders (SBM-2) • 3.1.4.1.1 Interests and views of stakeholders (ESRS 2 SBM-2) • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.3.2 Impact, risk and opportunity management - Processes for engaging with consumers and end-users about impacts (S4-2) 	Information related to affected communities not disclosed as topic is non material
	2-30 Collective bargaining agreements	3.1.4.1.2 Working conditions - Social dialogue	
GRI 3: Material Topics	3-1 Process to determine material topics	<ul style="list-style-type: none"> • 3.1.1.4.1 Description of process to identify and assess material impacts, risks and opportunities (IRO-1) • 3.1.3.1.3 Description of the processes to identify and assess material climate-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.2.1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.3.1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.4.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.5.1.2 Description of the processes to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1) 	

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GRI 3: Material Topics	3-2 List of material topics	<ul style="list-style-type: none"> • 3.1.1.4.2 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.3.1.2 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.3.2.1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.3.1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.4.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.4.1.1 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.4.2.1 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.4.3.1 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.5.1.2 Description of the processes to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1) 	
	3-3 Management of material topics	<i>Please refer to the lines dedicated to each topic-specific standard below</i>	
200 Economic topics			
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	6. Financial Statements	Payments to providers of capital, payments to government by country, and community investments.*
	201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> • 3.1.3.1.2 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.3.1.3 Impact, risk and opportunity management - Actions and resources in relation to climate change policies (E1-3) 	
GRI 201: Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	3.1.4.1.2 Working conditions - Social protection and benefits 6. Financial Statements - Note 18 - Pension and other employees benefits	
	201-4 Financial assistance received from government	Not applicable	
GRI 202: Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<i>Not published</i>	
	202-2 Proportion of senior management hired from the local community	<i>Not published</i>	

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GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	<i>Not published</i>	
	203-2 Significant indirect economic impacts	<i>Not published</i>	
GRI 204: Procurement Practices	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.5.1.2 Description of the processes to identify and assess material impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.5.1.2 Impact, risk and opportunity management - Management of relationships with suppliers (G1-2) 	
	204-1 Proportion of spending on local suppliers	<i>Not published</i>	
GRI 205: Anti-corruption	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.5.1.2 Impact, risk and opportunity management - Business conduct policies and corporate culture (G1-1) • 3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3) 	
	205-1 Operations assessed for risks related to corruption	<i>Not published</i>	
	205-2 Communication and training about anti-corruption policies and procedures	3.1.5.1.2 Impact, risk and opportunity management - Prevention and detection of corruption and bribery (G1-3)	
	205-3 Confirmed incidents of corruption and actions taken	3.1.5.1.3 Incidents of corruption or bribery (G1-4)	
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>No legal action in 2025</i>	
GRI 207: Tax	207-1 Approach to tax	<i>Not published</i>	
	207-2 Tax governance, control, and risk management	<i>Not published</i>	
	207-3 Stakeholder engagement and management of concerns related to tax	<i>Not published</i>	
	207-4 Country-by-country reporting	<i>Not published</i>	
300 Environmental topics			
GRI 301: Materials	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.3.4.1 Impact, risk and opportunity management - Policies related to resource use and circular economy (E5-1) • 3.1.3.4.1 Impact, risk and opportunity management - Actions and resources related to resource use and circular economy (E5-2) • 3.1.3.4.2 Targets related to resource use and circular economy (E5-3) 	
	301-1 Materials used by weight or volume	3.1.3.4.2 Metrics and targets - Resource inflows (E5-4)	Weight of products and materials used not disclosed as confidential information
	301-2 Recycled input materials used	3.1.3.4.2 Metrics and targets - Resource inflows (E5-4)	
	301-3 Reclaimed products and their packaging materials	<i>Not published</i>	
GRI 302: Energy	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.3.1.3 Impact, risk and opportunity management - Policies related to climate change mitigation and adaptation (E1-2) • 3.1.3.1.3 Impact, risk and opportunity management - Actions and resources in relation to climate change policies (E1-3) • 3.1.3.1.4 GHG emission reduction targets (E1-4) 	

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GRI 302: Energy	302-1 Energy consumption within the organization	3.1.3.1.4 Metrics and targets - Energy consumption and mix (E1-5)	
	302-2 Energy consumption outside of the organization	<i>Not published</i>	
	302-3 Energy intensity	3.1.3.1.4 Metrics and targets - Energy consumption and mix (E1-5)	
	302-4 Reduction of energy consumption	3.1.3.1.4 Metrics and targets - Energy consumption and mix (E1-5)	
	302-5 Reductions in energy requirements of products and services	<i>Not published</i>	
GRI 303: Water and Effluents	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.3.2.1 Impact, risk and opportunity management - Policies related to pollution (E2-1) • 3.1.3.2.1 Impact, risk and opportunity management - Actions and resources related to pollution (E2-2) • 3.1.3.2.2 Targets related to pollution (E2-3) • 3.1.3.3.1 Impact, risk and opportunity management - Policies related to water and marine resources (E3-1) • 3.1.3.3.1 Impact, risk and opportunity management - Actions and resources related to water and marine resources (E3-2) • 3.1.3.3.2 Targets related to water and marine resources (E3-3) 	
	303-1 Interactions with water as a shared resource	<ul style="list-style-type: none"> • 3.1.3.3.1 Impact, risk and opportunity management - Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.3.1 Impact, risk and opportunity management - Actions and resources related to water and marine resources (E3-2) 	
	303-2 Management of water discharge-related impacts	3.1.3.2.2 Targets related to pollution (E2-3)	
	303-3 Water withdrawal	3.1.3.3.2 Metrics and targets - Water consumption (E3-4)	
	303-4 Water discharge	<i>Not published</i>	
	303-5 Water consumption	3.1.3.3.2 Metrics and targets - Water consumption (E3-4)	
GRI 304: Biodiversity	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>Not published</i>	Information not disclosed as topic is non material
	304-2 Significant impacts of activities, products and services on biodiversity	<i>Not published</i>	Information not disclosed as topic is non material
	304-3 Habitats protected or restored	<i>Not published</i>	Information not disclosed as topic is non material
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<i>Not published</i>	Information not disclosed as topic is non material

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GRI 305: Emissions	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.3.1.3 Impact, risk and opportunity management - Policies related to climate change mitigation and adaptation (E1-2) • 3.1.3.1.3 Impact, risk and opportunity management - Actions and resources in relation to climate change policies (E1-3) • 3.1.3.1.4 GHG emission reduction targets (E1-4) • 3.1.3.2.1 Impact, risk and opportunity management - Policies related to pollution (E2-1) • 3.1.3.2.1 Impact, risk and opportunity management - Actions and resources related to pollution (E2-2) • 3.1.3.2.2 Targets related to pollution (E2-3) 	
	305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> • 3.1.3.1.4 Metrics and targets - GHG emission reduction targets (E1-4) • 3.1.3.1.4 Metrics and targets - GHG emissions (E1-6) 	
	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> • 3.1.3.1.4 Metrics and targets - GHG emission reduction targets (E1-4) • 3.1.3.1.4 Metrics and targets - GHG emissions (E1-6) 	
	305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> • 3.1.3.1.4 Metrics and targets - GHG emission reduction targets (E1-4) • 3.1.3.1.4 Metrics and targets - GHG emissions (E1-6) 	
	305-4 GHG emissions intensity	3.1.3.1.4 Metrics and targets - GHG emissions (E1-6)	
	305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> • 3.1.3.1.3 Impact, risk and opportunity management - Actions and resources in relation to climate change policies (E1-3) • 3.1.3.1.4 GHG emission reduction targets (E1-4) 	
	305-6 Emissions of ozone-depleting substances (ODS)	<i>Not published</i>	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.1.3.2.2 Metrics and targets - Pollution of air, water and soil (E2-4)	
GRI 306: Waste	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.3.4.1 Impact, risk and opportunity management - Policies related to resource use and circular economy (E5-1) • 3.1.3.4.1 Impact, risk and opportunity management - Actions and resources related to resource use and circular economy (E5-2) • 3.1.3.4.2 Targets related to resource use and circular economy (E5-3) 	
	306-1 Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> • 3.1.3.4.1 Impact, risk and opportunity management - Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (ESRS 2 IRO-1) • 3.1.3.4.2 Metrics and targets - Resource outflows (E5-5) 	
	306-2 Management of significant waste-related impacts	<ul style="list-style-type: none"> • 3.1.3.4.1 Impact, risk and opportunity management - Actions and resources related to resource use and circular economy (E5-2) • 3.1.3.4.2 Metrics and targets - Resource outflows (E5-5) 	
GRI 306: Waste	306-3 Waste generated	3.1.3.4.2 Metrics and targets - Resource outflows (E5-5)	
	306-4 Waste diverted from disposal	3.1.3.4.2 Metrics and targets - Resource outflows (E5-5)	
	306-5 Waste directed to disposal	3.1.3.4.2 Metrics and targets - Resource outflows (E5-5)	
GRI 306: Effluents and Waste	306-3 Significant spills	3.1.3.2.2 Metrics and targets - Anticipated financial effects from material pollution-related impacts, risks and opportunities (E2-6)	
GRI 308: Supplier Environmental Assessment	3-3 Management of material topics	3.1.5.1.2 Impact, risk and opportunity management - Management of relationships with suppliers (G1-2)	
	308-1 New suppliers that were screened using environmental criteria	3.1.5.1.2 Impact, risk and opportunity management - Management of relationships with suppliers (G1-2)	

GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
GRI 308: Supplier Environmental Assessment	308-2 Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> 3.1.3.1.2 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) 3.1.3.2.1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities (ESRS 2 IRO-1) 3.1.3.3.1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities (ESRS 2 IRO-1) 3.1.3.4.1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (ESRS 2 IRO-1) 	
400 Social topics			
GRI 401: Employment	3-3 Management of material topics	<ul style="list-style-type: none"> 3.1.4.1.2 Working conditions 3.1.4.1.3 Equal treatment and opportunities 3.1.4.1.4 Other work-related rights 3.1.4.1.5 Interactions with BIC workforce - Processes for engaging with own workers and workers' representatives about impacts (S1-2) 3.1.4.2.1 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 3.1.4.2.3 Targets related to managing material impacts, risks and opportunities (S2-5) 	
	401-1 New employee hires and employee turnover	3.1.4.1.1 Strategy - Characteristics of the undertaking's workforce (S1-6)	New employee hires and breakdowns by age group, gender, and region not published
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.1.4.1.2 Working conditions - From remuneration to employee well-being (Total Rewards) - Metrics and targets	
	401-3 Parental leave	3.1.4.1.2 Working conditions - From remuneration to employee well-being (Total Rewards) - Metrics and targets	
GRI 402: Labor/Management Relations	3-3 Management of material topics	<ul style="list-style-type: none"> 3.1.4.1.2 Working conditions - Social dialogue 3.1.4.1.5 Interactions with BIC workforce - Processes for engaging with own workers and workers' representatives about impacts (S1-2) 	
	402-1 Minimum notice periods regarding operational changes	<i>Not published</i>	
GRI 403: Occupational Health and Safety	3-3 Management of material topics	<ul style="list-style-type: none"> 3.1.4.1.2 Working conditions - Health and safety 3.1.4.1.5 Interactions with BIC workforce - Processes for engaging with own workers and workers' representatives about impacts (S1-2) 3.1.4.2.1 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 3.1.4.2.3 Targets related to managing material impacts, risks and opportunities (S2-5) 	

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GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	3.1.4.1.2 Working conditions - Health and safety	
	403-2 Hazard identification, risk assessment, and incident investigation	3.1.4.1.5 Interactions with BIC workforce - Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)	
	403-3 Occupational health services	<i>Not published</i>	
	403-4 Worker participation, consultation, and communication on occupational health and safety	<i>Not published</i>	
	403-5 Worker training on occupational health and safety	3.1.4.1.2 Working conditions - Health and safety	
	403-6 Promotion of worker health	3.1.4.1.2 Working conditions - Health and safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
	403-8 Workers covered by an occupational health and safety management system	3.1.4.1.2 Working conditions - Health and safety - Metrics and targets	
	403-9 Work-related injuries	3.1.4.1.2 Working conditions - Health and safety	
	403-10 Work-related ill health	3.1.4.1.2 Working conditions - Health and safety	
GRI 404: Training and Education	3-3 Management of material topics	<ul style="list-style-type: none"> 3.1.4.1.3 Equal treatment and opportunities - Training and skills development are recognized as key enablers 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) 	
	404-1 Average hours of training per year per employee	3.1.4.1.3 Equal treatment and opportunities - Training and skills development are recognized as key enablers	
	404-2 Programs for upgrading employee skills and transition assistance programs	3.1.4.1.3 Equal treatment and opportunities - Training and skills development are recognized as key enablers	
	404-3 Percentage of employees receiving regular performance and career development reviews	<i>Not published</i>	
GRI 405: Diversity and Equal Opportunity	3-3 Management of material topics	<ul style="list-style-type: none"> 3.1.4.1.3 Equal treatment and opportunities - Promoting diversity, equity and inclusion 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
	405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> 3.1.1.2.1 Role of the administrative, management and supervisory bodies (GOV-1) 3.1.4.1.1 Strategy - Characteristics of the undertaking's workforce (S1-6) 3.1.4.1.3 Equal treatment and opportunities - Metrics (S1-9) 	

GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
GRI 405: Diversity and Equal Opportunity	405-2 Ratio of basic salary and remuneration of women to men	3.1.4.1.2 Working conditions - From remuneration to employee well-being - Metrics and targets (S1-16)	
GRI 406: Non-discrimination	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.1.3 Equal treatment and opportunities - Promoting diversity, equity and inclusion • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	Information related to consumers and end-users not disclosed as topic is non material
	406-1 Incidents of discrimination and corrective actions taken	3.1.4.1.3 Equal treatment and opportunities - Taking action against discrimination (S1-17)	
GRI 407: Freedom of Association and Collective Bargaining	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.1.2 Working conditions - Social dialogue • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> • 3.1.4.1.2 Working conditions - Social dialogue • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
GRI 408: Child Labor	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.1.4 Other work-related rights • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
	408-1 Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> • 3.1.4.1.4 Other work-related rights • 3.1.4.2.1 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 	

GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
GRI 409: Forced or Compulsory Labor	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.1.5 Processes for engaging with own workers and workers' representatives about impacts (S1-2) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) 	
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> • 3.1.4.1.4 Other work-related rights • 3.1.4.2.1 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) 	
GRI 410: Security Practices	3-3 Management of material topics	<i>Not relevant</i>	
	410-1 Security personnel trained in human rights policies or procedures	<i>Not relevant</i>	
GRI 411: Rights of Indigenous Peoples	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	411-1 Incidents of violations involving rights of indigenous peoples	<i>Not published</i>	Information not disclosed as topic is non material
GRI 413: Local Communities	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	413-1 Operations with local community engagement, impact assessments, and development programs	<i>Not published</i>	Information not disclosed as topic is non material
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>Not published</i>	Information not disclosed as topic is non material
GRI 414: Supplier Social Assessment	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.2.2 Impact, risk and opportunity management - Policies related to value chain workers (S2-1) • 3.1.4.2.2 Impact, risk and opportunity management - Processes for engaging with value chain workers about impacts (S2-2) • 3.1.4.2.2 Impact, risk and opportunity management - Taking action on material impacts on value chain workers and associated risks and opportunities (S2-4) • 3.1.5.1.2 Impact, risk and opportunity management - Management of relationships with suppliers (G1-2) 	
	414-1 New suppliers that were screened using social criteria	<i>Not published</i>	
	414-2 Negative social impacts in the supply chain and actions taken	3.1.4.2.1 Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3)	
GRI 415: Public Policy	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	415-1 Political contributions	<i>Not published</i>	Information not disclosed as topic is non material

GRI STANDARD	GRI DISCLOSURE	LOCATION IN THE 2025 URD	OMISSION
GRI 416: Customer Health and Safety	3-3 Management of material topics	<ul style="list-style-type: none"> • 3.1.4.3.1 Strategy - Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS 2 SBM-3) • 3.1.4.3.2 Impact, risk and opportunity management - Policies related to consumers and end-users (S4-1) • 3.1.4.3.2 Impact, risk and opportunity management - Processes for engaging with consumers and end-users about impacts (S4-2) • 3.1.4.3.2 Impact, risk and opportunity management - Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3) • 3.1.4.3.2 Impact, risk and opportunity management - Taking action on material impacts on consumers and end-users, and associated risks and opportunities (S4-4) 	
	416-1 Assessment of the health and safety impacts of product and service categories	<i>Not published</i>	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.1.4.3.2 Impact, risk and opportunity management - Taking action on material impacts on consumers and end-users, and associated risks and opportunities (S4-4)	
GRI 417: Marketing and Labeling	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	417-1 Requirements for product and service information and labeling	<i>Not published</i>	Information not disclosed as topic is non material
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>Not published</i>	Information not disclosed as topic is non material
	417-3 Incidents of non-compliance concerning marketing communications	<i>Not published</i>	Information not disclosed as topic is non material
GRI 418: Customer Privacy	3-3 Management of material topics	<i>Not published</i>	Information not disclosed as topic is non material
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>Not published</i>	Information not disclosed as topic is non material

*Outside of the sustainability statement