

Sustainability report

2023

CONTENTS

The beginning of our sustainability journey	3	Economic performance	10	Social performance	13
Determining materiality	3	Anti-corruption	10	Employment	13
Materiality analysis	4	Tax strategy	10	Employee turnover	13
Materiality matrix	4	Environmental performance	11	Training and education	14
SDG priority areas	5	Materials	11	Remuneration	14
Strategy to achieve SDGs	6	Energy	11	Additional topics - SASB	14
Governance	7	Emissions	11-12	Data security	14
Company structure	7	Waste	12	Professional integrity	15
Policies	8			The organisation and its reporting practices	16
Management approach to non-financial matters	9			GRI content index	17

The beginning of our Sustainability journey

- Sustainable business is becoming increasingly more important in how business today is done. To prove our commitment to providing better care for the environment and our employees, and therefore contribute to worldwide ESG trends, we set out to produce our first ever sustainability report.
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- Relying on global leaders in promoting sustainability, the SASB standards, GRI standards, and the United Nations Sustainable Development Goals, we identified key social, economic, and environmental aspects of our company.
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- This report therefore summarises our initial dedication to identified sustainability issues, and provides a basis for such reporting in the future.
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- As we embark on this sustainability journey, we recognize the need for businesses to adopt more responsible practices in the face of pressing global challenges. By aligning our efforts with internationally recognized frameworks, we not only demonstrate our commitment to ethical business practices but contribute to a larger movement towards a more sustainable and equitable future.
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Determining materiality

Economic impact

We generate revenue by providing a range of professional services to our customers. These services include: Accounting and Payroll, Audit, Tax, Advisory, Regulatory, Human Resources, Employment of Foreigners in Slovenia & Expatriation. We directly affect the economy of suppliers and service providers through payments for the goods and services we purchase, we also have an impact on our employees through salaries and benefits, and support the public sector through payment of taxes. We strongly advocate for ethical business practices, not only to preserve our reputation, but to uphold our responsibility to our workers and business partners.

Social impact

We strive to provide a fair and equitable environment for our employees, offering decent working conditions, fair and equal payment across horizontal roles, and maintaining a culture of open communication and respect for employees and clients alike.

Environmental impact

Through our business activities we contribute to the problem of rising levels of greenhouse gases and energy consumption. These two aspects are considered material and are further discussed in our disclosures below, where we set the benchmarks, enabling a starting point for monitoring and improving in the following years.

Materiality Matrix

Material topics that are relevant to Crowe BFS have been identified based on the severity of their impact on our company and by the magnitude of importance to stakeholders in our sector, as defined by the SASB. The process of identification was done in cooperation with the company's highest governance body, by following the SASB's industry standards for companies in the Professional services industry, and by implementing the specific United Nations Sustainability Goals relevant to our business activities.

The results of our materiality assessment are visualized in the form of a materiality matrix shown below. This serves as the basis for our approach to sustainability and as a guide to the selection of relevant topics to report on. Additionally, we have also included some environmental impacts in our report, which may not be crucial to our stakeholders, but is an area we would like to monitor and improve on going forward.



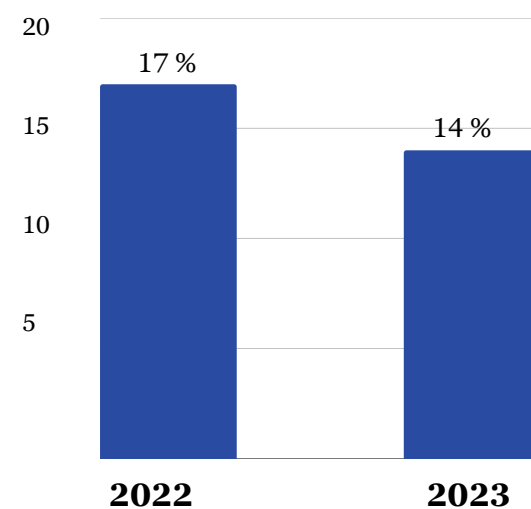
SDG Priority areas

- Our business model's most significant effects, our dedication to Crowe's mission statement, the rising expectations of our stakeholders, investors, and customers all inform our sustainability priorities. From the materiality matrix, we recognized three crucial themes that connected the expectations of Crowe BFS and stakeholders in the Professional services sector. We named this our Significance tier I, which serves as the basis for our Sustainability report.
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- To complement our materiality matrix, we also implemented The Sustainable Development Goals (SDGs) into our report, which provide us with a shared framework to assess Crowe BFS’s existing contribution to these goals and explore future development opportunities to increase our influence. We have therefore selected three SDGs to focus on:
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- **Decent Work and Economic Growth**
- Sustainable economic growth, full and productive employment, and decent work for all.
- **Reduced Inequalities**
- Equal pay for equal positions, diversity in middle management roles.
- **Climate Action**
- Managing, tracking, and improving our carbon footprint and environmental impact.

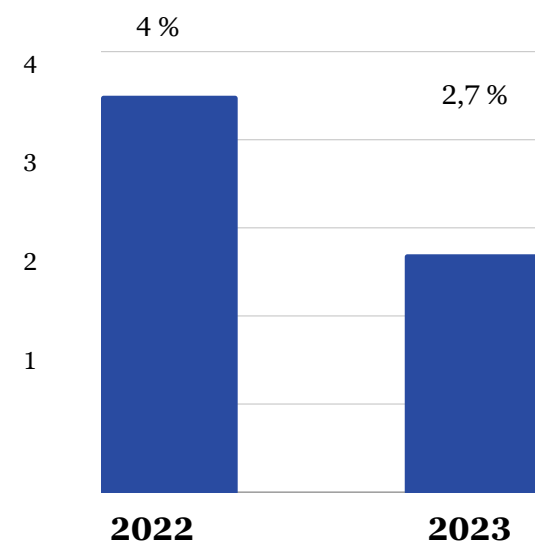
SDG	PRIORITY	KPIs AND TARGETS
	Offering fair employment, employing people full-time, offering full benefits to employees and not relying on contract workers.	KPIs: Ratio of full-time employees vs contract employees. Target: 10:1 ratio of full-time employees vs contract employees by year 2025.
	Equal pay for equal positions and diversity in middle management - heads of departments.	KPIs: Difference in pay for the same position in %, % of female heads of departments. Target: 0 % difference in pay for equal position.
	Reducing our carbon footprint through sustainable business practices	KPIs: Waste reduction, % of clients utilizing our OCR system. Target: 30 % of clients send their invoices through our OCR system by year 2025

In order to manage our KPIs for achieving our SDGs, it is important to track our current progress. The graphics showcasing our performance in tracking our SDG KPIs are shown below.

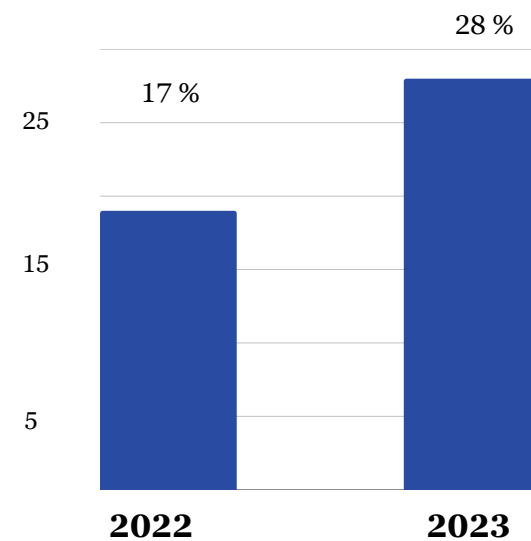
% of contract workers in total workforce



% difference in pay for equal position



% of clients using our OCR system

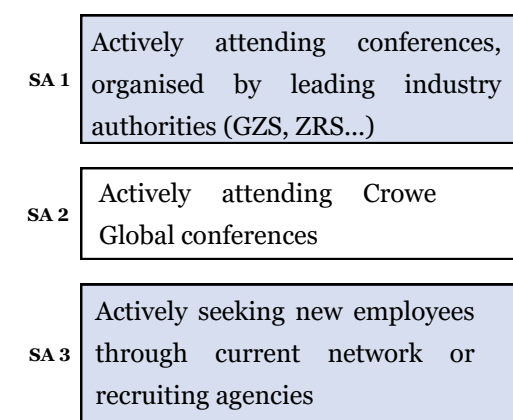


Strategy to achieve SDGs

To achieve our SDG targets for the period 2023-2025, we have formulated and outlined specific actions, that the company will take in the following years. The strategic diagram includes Strategic and supporting activities, and Strategic results. The results correspond to the targets set out in the SDG section.

SDG 8:

Strategic Activities



Strategic Results

Increased recognition of Crowe BFS as a potential employer

SR 1

Achieving a 10:1 ratio of full-time vs contract employees

SR2

Supporting Activities

Evaluating current workforce composition

Monitoring and adjusting

Reviewing contracting practices

SDG 10:

Strategic Activities

SA 4: Conducting annual compensations reviews

Compensation transparency

SR 3

Balanced compensation

SR 4

0 % difference in pay for equal position

SR 5

SDG 13:

Strategic Activities

SA 5: Communicating the benefits of OCR invoice processing to clients

Increased use of OCR invoice processing

SR 6

30 % of our clients send their invoices through our OCR system

SR 7

GRI Material Topic	Data Collection Practice
Economic GRI Standard Series	
Economic Performance	Crowe BFS' internal data system
Anti-corruption	Crowe BFS' internal data system
Environmental GRI Standard Series	
Materials	Curated materials spreadsheets
Energy	Invoices from Energy suppliers
Emissions	Curated emissions spreadsheets
Waste	Spreadsheets and waste management invoices
Social GRI Standard Series	
Employment	Crowe BFS' internal data system
Labour / Management Relations	Crowe BFS' internal data system
Training and Education	Crowe BFS' internal data system
Diversity and Equal Opportunity	Crowe BFS' internal data system
Added Non-GRI Topics (SASB Topics)	
Data Protection and Privacy	Crowe BFS' internal data system
Business Integrity	Crowe BFS' internal data system

Governance

Company Structure

Crowe BFS's governance structure consists of Neven Škrokov - managing partner, and Reno Budić - partner. The former holds the title of director and is responsible for the management of Crowe BFS' operations and acts as the highest governance body. Since Crowe BFS acquired shares in Be.eF.eS d.o.o. in July 2022, turning Crowe BFS into what it is today, the management structure was left unchanged, meaning that the selection of the highest governance body was based on previous arrangements in Be.eF.eS. d.o.o., which was founded by Neven Škrokov in 1996. Up until May 2023, the director was also present as a board member for the Chamber of Accounting Service Providers (ZRS).

The director's responsibilities include decision-making, oversight of the organisation, approving and overseeing the development of the organisation's purpose, values, mission statements, strategies, policies, and goals related to business operations and sustainable development. He is therefore responsible for control on both financial and non-financial matters.

To tackle responsibilities regarding non-financial matters, namely environmental and social topics, the position Office Sustainability Coordinator was made, which reports directly to the highest governance body. The Coordinator works closely with management to align company strategies and policies with sustainability practices. The position assumes responsibilities for managing the organisation's impacts, making the director responsible only for the revision and approval of outcomes.

Reporting to the director concerning the organisation's impacts is done annually, at the time of formulating the sustainability report for the current reporting period. To stay informed on current sustainability trends, the director attends regular meetings regarding sustainability and sustainability reporting, receiving valuable information under the sustainable organisation CER and the Green Star Initiative.

Policies

• The Code of Conduct serves as the cornerstone for conducting business ethically and as a unified pledge for the whole organisation. Since all of Crowe Global's offices, including our own, embrace common core principles, the code of conduct for Crowe BFS is directly adopted from Crowe's own code, which can be found [here](#). Our policies therefore reflect these principles and in many ways serve as an extension to them, communicating our approach to how we conduct business.

• All company policies are approved by the highest governance body, and are subject to annual revision. The policy commitments become visible in the organisation in the way we approach contractual agreements, servicing client needs, managing the organisation's impacts, and other undertakings related to our core activities.

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Key policy	Brief Description	Level of Publicity
Code of Conduct	Crowe BFS' Code of conduct is the foundation for how we do business. Stemming from Crowe's own Code, it follows four core values: We care, We share, We invest, We grow. It follows 18 statements covering commitments to workers, clients, suppliers and investors.	Publicly available.
Data Management Policy	The Policy serves as a guideline to mitigate potential risks regarding the management of personal data of clients, to ensure compliance, and to foster client trust in the safekeeping of their data.	Intended for internal use.
Privacy Protection and Cybersecurity Policy	The Policy states all relevant legislation and security practices that apply to Crowe BFS' approach to privacy and cybersecurity. Regarding new clients, it outlines all rights and obligations of both contractual parties upon entering a contractual relationship.	Intended for internal use.
Rules on the organisation, classification, salaries and other remuneration of staff	The policy serves as a base for systematisation of the workplace, defining job responsibilities for diferent positions, clarifying remuneration and promotion terms.	Intended for internal use.
Labour relations policy	Outlines and specifies all things related to the employment of workers in the organisation, from initial employment contracts to training, paid vacation, internships...	Intended for internal use.

Management Approach to Non-financial Matters

Environmental Matters

Social Matters

Governance Matters

Applicable Framework to contextualize topic	United Nations Sustainable Development Goals (SDGs) Global Reporting Initiative (GRI)	United Nations Sustainable Development Goals (SDGs) Global Reporting Initiative (GRI)	United Nations Sustainable Development Goals (SDGs) Global Reporting Initiative (GRI) Sustainable Accounting Standards Board (SASB)
Policies, standards, internal mechanisms	No policy or standard is currently in use, a comprehensive environmental policy is set to be introduced in the following reporting period.	- Labour relations policy - Code of conduct to protect workers from mobbing - Standard for Accounting Service Providers	- Standard for Accounting Service Providers - Data Management Policy - Privacy Protection and Cybersecurity Policy
Potential risks	- GHG emissions, waste accumulation, inefficient energy use - Reputational risks, if environmental impact is not considered and addressed	- Non-compliance with legislation and regulations can result in fines, leading to reputational and business risks. - Difficulty of attracting talented workers. - Shifting business environment presenting expertise problems.	- Non-compliance with legislation and regulations can result in fines, leading to reputational and business risks. - Data breaches or leakages can pose a financial threat to clients, and reputational and business consequences to Crowe BFS. - Reputational and business risks stemming from corruption.
Risk management	- Energy Accounting - Tracking GHG emissions - Monitoring Waste generation - Formulation of a Sustainability-oriented employee role	- Continuous risk assessment and identification. - Regular professional training, honing and improving management and employee competences. - Modernizing internal business environment.	- Continuous risk assessment and identification. - Employee training on cybersecurity and phishing. - Screening all potential clients pursuant to Slovenian Law on Prevention of Money Laundering and Financing of Terrorism.
Outcomes of policies, standards, mechanisms, and risk management	- Operations now consider sustainability. - Setting a benchmark to start improving the company's sustainability profile. - Achieving long-term sustainability targets 2025-2030.	- Operations meet legal requirements. - The business is prepared to take on current and upcoming international challenges. - Renovated offices foster professionalism and bolster company image for future applicants.	- Operations meet legal requirements. - Reduced risk of data security breaches. - Providing quality services to domestic and international clients.

Economic performance

Direct Economic value generated and distributed

Economic Value in EUR

	2023	2022	2021
Generated (total)	903.971	779.701	668.265
1. Net sales	903.971	779.701	668.265
Distributed (total)	926.550	743.823	664.861
1. Operating costs	275.615	216.880	195.515
2. Wages & benefits	638.862	523.863	451.937
3. Government	9.928	2.085	16.264
4. Capital providers	2.145	995	1.145
Retained	-22.579	35.878	3.404

Anti corruption

Our organisation mandates at least 1 seminar related to the prevention of corruption and guidelines on how to mitigate its risks a year. Both employees and management are present. Crowe BFS’ principles for anti-corruption are included in our Code of conduct and Labour relations policy, which is approved by management and communicated to all employees.

Pursuant to national legislation on Prevention of Money Laundering and Financing of Terrorism, the organisation’s head of legal is responsible for communicating with the competent government office, regarding suspicious behaviour of clients. Employees are responsible for keeping track of certain indicators connected with corruption, and are obligated to report any suspicious transactions.

During the reporting period for 2023, no significant risks related to corruption have been identified.

Tax strategy

As a provider of tax services and tax related consulting, Crowe BFS upholds a strict tax policy in line with our values and professional integrity, that includes:

- commitments to respect the spirit of the tax law,
- commitments not to shift value to low-tax jurisdictions,
- commitments not to use tax structures for tax avoidance,
- commitments not to use tax havens and transfer pricing,
- commitments to disclose low effective tax rates.

Environmental performance

Materials

In order to provide quality professional services to clients, especially in providing accounting services, paper is frequently used for printing invoices, storing payroll information, and serving similar administrative needs. For this purpose, we buy only recycled paper from our supplier. During the reporting period, approximately 1 metric tonne of recycled paper was delivered by our supplier.

Energy

To calculate the total energy consumption within our organisation, we used invoices from electricity and heating providers and gathered the data in spreadsheets to keep track of our energy consumption.

Energy balance, kWh

	2023	2022	2021
Electricity consumption	15.489	14.637	12.694
Heating consumption	21.134	17.699	17.813
Total energy consumption	36.623	32.336	30.507

Regarding energy consumption outside of the organisation, the upstream category of Employee commuting must be considered. Each year, employees are tasked to provide a table of their average daily commute length in kilometres, with approximate fuel usage, which is then converted into liters of gas / diesel used.

Gasoline / Diesel used, L

	2023	2022	2021
Gasoline	4.435	2.196	1.485
Diesel	1.543	2.838	1.830
Total energy consumption (billion Joules)	188	158	104

Emissions

GHG emissions, tCO2e

	2023	2022
Scope 1	4.3	2.1
Scope 2	5.4	4.6
Scope 3	17.3	15.4
Total GHG emissions	27.0	22.1

- To calculate our CO2 emissions, we reached out to a third party specialist, to ensure our measurements were made according to concurrent standards and standard practices. The certificate of the measurement agency is also provided in the appendices part of this report. This calculation was done only for CO2 emissions, since other gases are not directly linked or caused by our organisation's activities. The base year for all calculations is 2022, since it is the first year in which we started measuring company emissions.
- To calculate Scope 2 emissions, the calculation was based on both the location-based and market-based method. To calculate indirect GHG emissions, employee commuting and business travel was analysed.

Waste

- Our main input when considering waste is the use of office paper. On a yearly basis we acquire approximately 800 kilograms of recyclable paper. This is determined by checking the invoices of our paper distributor within the reporting period. Once printed invoices and documents have fulfilled their role in providing quality professional services, they no longer serve a purpose and are in most cases disposed of. We have therefore determined that company paper waste has a significant effect on our environmental footprint.

To minimise paper use and subsequent waste, Crowe BFS utilizes OCR software for incoming invoices, to avoid excessive printing of paper. The digitally sent documents are automatically imported into the company's software, reducing the need for paper. We are working towards expanding this practice to as many clients as possible, striving to achieve a virtually paperless way of processing invoices.

The paper waste generated by the company is handled by the city's waste management services, while sensitive documents are securely disposed of using containers from a third-party vendor. These secure containers are emptied on a monthly basis and taken to the third-party vendor's facilities for safe destruction and disposal. The vendor is subject to municipal legislation and company policies regarding recycling of our company's sensitive paper waste.

We also strive to reduce the use of plastic in the common area, providing employees with utensils, cutlery, coffee mugs, glasses and other crockery, and have also replaced coffee machines and water fountains that previously offered plastic cups.

Social Performance

Employment

At the end of 2023 Crowe BFS employed 18 people. Three employees were hired in the current reporting period, while no voluntary or involuntary termination occurred.

Employee structure 2023

Category	Male	Male %	Female	Female %	Total
Executive management	1	100 %	0	0 %	1
Heads of departments	1	25 %	3	75 %	4
Other	1	8 %	12	92 %	13
Full-time employees	3	17 %	15	83 %	18

Crowe BFS provides all its employees with health insurance, disability and invalidity, retirement provision, holiday and parental leave as mandated by national legislature. While all employees are entitled to parental leave, there has been only one employee in the reporting period that took parental leave.

The organisation cooperates with three (3) workers who are not employees, but outside specialists in the field of tax and accounting. These workers have special contracts, which allow them to work on specific projects or serve specific clients of Crowe BFS. The above mentioned number of workers is based on the head count methodology. Crowe BFS has terminated one outside worker contract during the reporting period.

Retention rate is calculated based on the Total number of employees retained 12 months after returning to work following a period of parental leave / Total number of employees returning from parental leave in the prior reporting periods.

Crowe BFS has a 100 % retention rate in this aspect, as all 8 employees from past reporting periods returned to work following a period of parental leave and continued their work for at least 12 months.

Retention rate = 8 / 8 (100 %)

Employee turnover 2023

Age group	Nr. of employees	Sex	Region
18 - 30	1	Male	Ljubljana
30 - 50	1	Male	Near Ljubljana
30 - 50	1	Female	Near Ljubljana
Toal new employees	3		

Training and Education

Employee learning hours 2023

Category	Male	Female	Total
Executive management	31	0	31
Heads of departments	8	49	57
Other	0	149	149
Full-time employees	39	198	237

Crowe BFS employees, including executive management, regularly attend external seminars, conferences, and lectures on accounting, tax, legal, or other relevant topics. These events are prepared either by industry professionals, or organisations (e.g. Chamber of Accountancy Service Providers). Internal training is not included in this report. Crowe has officially only begun tracking education hours for all employees in 2024, the data for this reporting period is therefore based on an estimate. One learning hour consists of 45 minutes.

Remuneration

Regarding remuneration of the highest governance body, the pay is determined by an individual contract, signed separately and the only of its kind in the firm. It addresses certain bonuses, such as the right to a company car, ability to set your own working hours, qutoes for official business lunches etc. The pay is fixed and entails no variable bonuses. Since the highest governance body is also the owner (since 2022 co-owner), the process to determine remuneration was based on a self-asessment. Since 2022, the process to determine remuneration is managed by the board - consisting of both co-owners, Reno Budić and Neven Škrokov.

To calculate the annual total compensation ratio, the base pay was used.

$$\text{Annual compensation ratio} = \frac{\text{Annual base remuneration for the organisation's highest paid individual}}{\text{Median annual base compensation for all the organisation's employees}} = 1.37$$

Additional topics – SASB

Data security

As stated in our Data management policy v. 1.0., we strive to mitigate potential risks related to the management of personal data, ensure compliance, and foster client trust. The policy provides essential guidance for employees, ensuring clear-cut accountability throughout the data processing and storage processes To identify vulnerabilities in our information systems, Crowe BFS utilizes a comprehensive approach, including regular security assessments, penetration testing, and vulnerability scanning conducted by both internal and external experts. Additionally, employees are encouraged to report potential vulnerabilities, creating a culture of vigilance and proactive risk identification.

- Crowe BFS is committed to addressing identified data security risks and vulnerabilities through a holistic strategy. When partnering with third party entities that stores company data, the vendor is selected through a rigorous process, ensuring sufficient legal and regulatory compliance, encryption and data security, experience in the sector, and timely customer support. Other operational procedures and management practices include annual meetings of key management personnel with IT specialists to review and discuss potential risks and countermeasures to data security. The results of these periodic assessments are documented in yearly revisions of the Data management policy.
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- Our approach aligns with external standards and legal frameworks to ensure a robust and compliant approach to data security. It is designed to protect sensitive financial data, maintain client privacy, adhere to applicable laws, and reduce the likelihood of data breaches. The approach, enforced through our vendor, is aligned with industry-recognized standards such as ISO/IEC 27001, NIST Cybersecurity Framework (Supplier), and GDPR.
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- The firm's policies and practices emphasize:
 - a client-centric approach,
 - transparency,
 - a commitment to safeguarding customer information throughout its lifecycle.

Client information is collected with explicit consent, and communication practices are designed to keep clients informed about how their data is used and secured. The policy also outlines specific data classification levels, ensuring that customer information receives the appropriate level of protection. Additionally, the firm has established clear access controls, specifying who within the organization has access to customer data based on the severity of consequences associated with its mishandling. Data retention practices are guided by the principles of necessity and legal compliance, and continuous improvement efforts, including yearly policy revisions.

As of 04.01.2024, Crowe BFS has not had any breaches regarding data security.

Professional Integrity

To avoid any conflicts of interest, the company adheres to the sections in the General terms of business, where actions to prevent and mitigate this kind of behaviour are further described. The maintenance and reporting of accurate data is ensured by relevant local and international laws and internal acts, such as the Data management policy and Personal data processing agreement. The company also complies with the national legislation on Prevention of Money Laundering and Financing of Terrorism, ensuring mitigation of corruption and vigilance in this aspect. Actions regarding access and security clearances are described in detail in the Data management policy. For all other matters pertaining to Professional Integrity, Crowe BFS maintains and follows a Code of Ethics and Business Conduct.

The organisation and its reporting practices

- **Basic company information:**

- Legal name: Crowe BFS d.o.o.

- Nature of ownership: Private company, incorporated entity

- Headquarters: Cesta v Kleče 12, 1000 Ljubljana

- Country of operation: Slovenia

- This GRI sustainability report refers only to Crowe BFS d.o.o., whose information is displayed under the “The organization and its reporting practices section”. The sustainability reporting period is annual, for the reporting period January 1st 2023 - December 31st 2023, same as the financial reporting period. The sustainability report was published on 23.8.2024. For further information regarding the report, please contact: neven.skrokov@crowe.si.

- The organisation has not made any restatements in the reporting period, as this is the first year in which a GRI sustainability report has been published.

The organisation relies on internal controls to assure the validity, correctness, accuracy and integrity of the data presented in our annual sustainability report. The procedures for gathering and processing sustainability data are thoroughly documented. The documentation is prepared outside of senior management, to prevent a conflict of interest. External assurance was not sought for this year’s report and will be pursued in our 2024 sustainability report.

In accordance with the Sustainability Accounting Standards Board (SASB) Sustainable Industry Classifications System (SICS), the organisation operates in the Professional & Commercial Services Industry category. The company operates only in the Slovenian market, performing the following activities:

- Accounting & Payroll
- Audit
- Tax
- Advisory
- Regulatory
- Human Resources
- Employment of Foreigners in Slovenia & Expatriation

GRI Index

- Declaration of use: Crowe BFS d.o.o. has prepared this report in accordance with the GRI standards for the reporting period 01.01.2023 - 31.12. 2023.
- GRI 1 standard used: Foundations 2021

•	Standard			
•	Disclosure nr.	Disclosure	Page nr. in SR	Reason for omission of topic
•	GRI 2: General Disclosures 2021			
•	2-1	Organizational details	15	
•	2-2	Entities included in the organisation's sustainability reporting	16	
•	2-3	Reporting period, frequency, and contact point	16	
•	2-4	Restatements of information	16	
•	2-5	External assurance	16	
•	2-6	Activities, value chain, and other business relationships	8, 16	
•	2-7	Employees	13	
•	2-8	Workers who are not employees	13	
•	2-9	Governance structure and composition	7	
	2-10	Nomination and selection of the highest governance body	7	
	2-11	Chair of the highest governance body	-	There is no chair, only the director.
	2-12	Role of the highest governance body in overseeing the mng. of impacts	7	
	2-13	Delegation of responsibility for managing impacts	7	
	2-14	Role of the highest governance body in sustainability reporting	7	
	2-15	Conflicts of interest	-	There is no process to determine conflicts of interest
	2-16	Communication of critical concerns	-	No official mechanism is currently in place.

Standard

Disclosure nr.	Disclosure	Page nr. in SR	Reason for omission of topic
GRI 2: General Disclosures 2021			
2-17	Collective knowledge of the highest governance body	7	
2-18	Evaluation of the performance of the highest governance body	-	No such evaluation takes place.
2-19	Remuneration policies	14	
2-20	Process to determine remuneration	14	
2-21	Annual total compensation ratio	14	
2-22	Statement on sustainable development strategy	-	No such statement is currently in use.
2-23	Policy commitments	-	No official commitments are currently in place.
2-24	Embedding policy commitments	-	No official commitments are currently in place.
2-25	Processes to remediate negative impacts	-	There are currently no processes in place.
2-26	Mechanisms for seeking advice and raising concerns	-	There is no official mechanism in place.
2-27	Compliance with laws and regulations	-	No such instances occurred.
2-28	Membership associations	7	
2-29	Approach to stakeholder engagement	-	No stakeholders were engaged.
2-30	Collective bargaining agreements	-	No collective bargaining agreements are in place.
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	3-5	
3-2	List of material topics	7	
3-3	Management of material topics	9	
GRI 201 Economic performance 2016			
201-1	Direct economic value generated and distributed	10	

Standard

Disclosure nr.	Disclosure	Page nr. in SR	Reason for omission of topic
GRI 205: Anti Corruption 2016			
205-1	Operations assessed for risks related to corruption	10	
205-2	Communication and training about anti-corruption policies and procedures	10	
205-3	Confirmed incidents of corruption and actions taken	10	
GRI 207: Tax Strategy 2019			
207-1	Approach to tax	10	
GRI 301: Materials 2016			
302-1	Materials used by weight or volume	11	
302-2	Recycled input materials used	12	
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	11	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	11	
305-2	Energy indirect (Scope 2) GHG emissions	11	
305-3	Other indirect (Scope 3) GHG emissions	11	
305-5	Reduction of GHG emissions	11	
GRI 306: Waste 2016			
306-1	Waste generation and significant waste-related impacts	12	
306-2	Management of significant waste-related impacts	12	
306-3	Waste generated	12	

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Standard			
Disclosure nr.	Disclosure	Page nr. in SR	Reason for omission of topic
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	13	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	13	
401-3	Parental leave	13	
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	14	
GRI 418: Customer Privacy 2016			
418-1	Substantiated complains concerning breaches of customer privacy and losses of customer data	14-15 (Part of SASB report)	