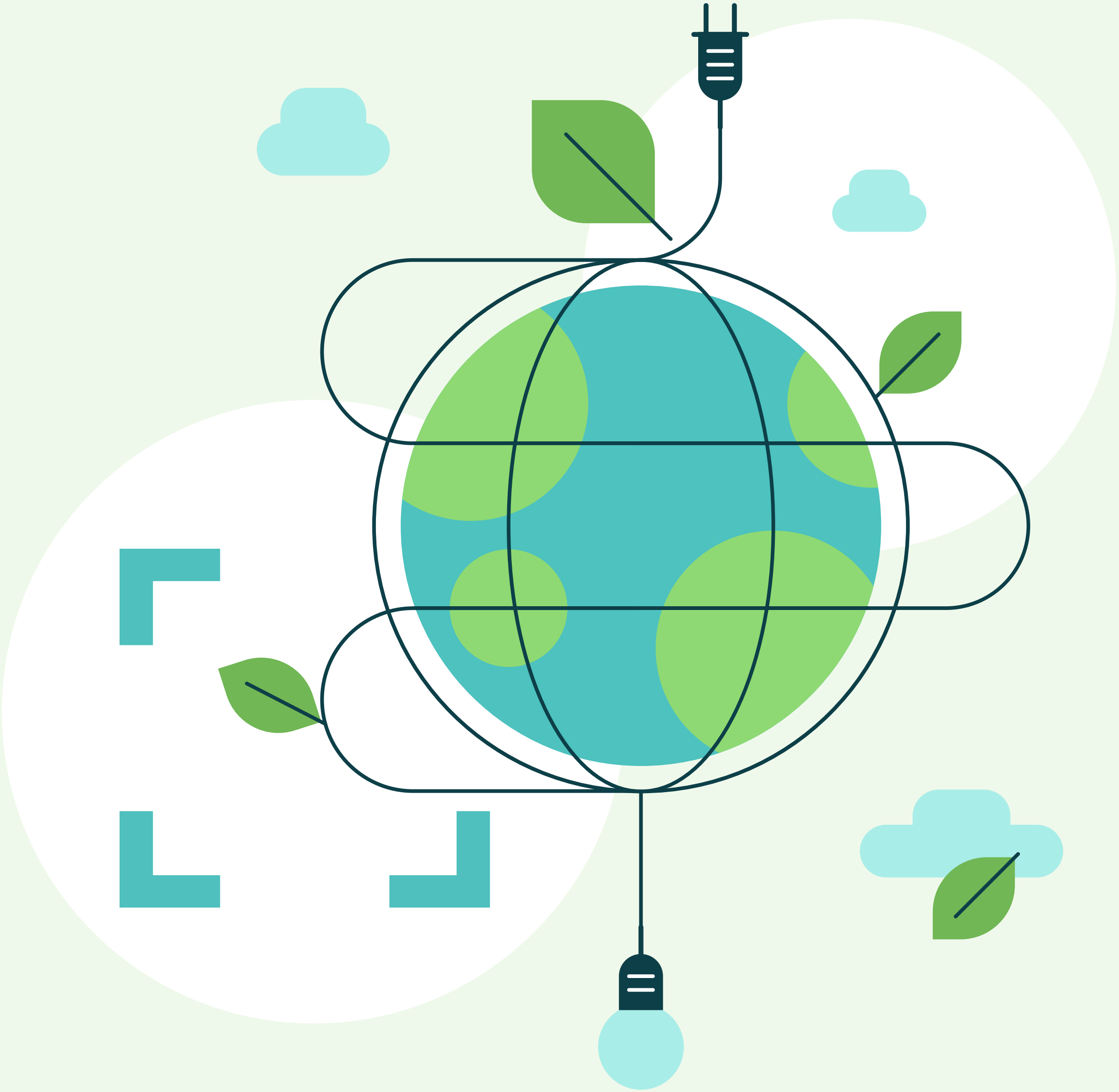
# 2025 Sustainability Report



# About This Report

For over two decades, we at Integreon have supported leading corporations and law firms worldwide high-quality legal, creative, and business solutions, helping global organizations operate more efficiently and grow. Throughout this journey, we have remained committed to excellence, innovation, and responsible business practices. In line with this commitment, we present our first sustainability report, a milestone that reflects our dedication to transparency and continuous improvement.

This report offers a comprehensive view of our environmental, social, and governance (ESG) performance, how we respond to emerging risks and opportunities, and the actions we are taking to embed sustainability across our global operations. As a trusted partner to clients worldwide, we believe that advancing sustainability is integral not only to how we deliver our services but also to how we contribute to a more resilient and responsible future for the industries we support.

### Global operations

United States, United Kingdom, India, Philippines and Mexico

### Reporting period

1 January 2025 – 31 December 2025 (our first ESG disclosure)

### Frameworks

With reference to GRI Standards; aligned to the UN SDGs

# Scope, Boundary & Reporting Period

## Scope & Boundary

This report covers all Integreon operations across our global delivery centers, including the United States, the United Kingdom, India, Philippines, and Mexico. Only entities that fall within Integreon's established calendar year reporting boundary are included in this Sustainability Report.

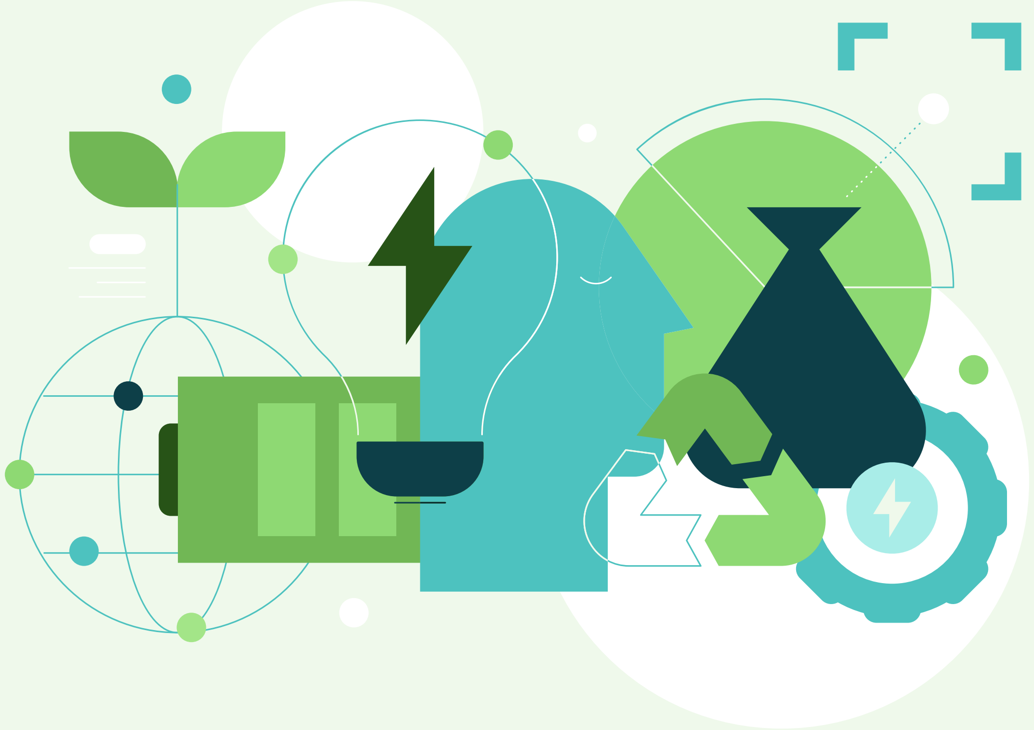
## Reporting Period & Frequency

This report presents our environmental, social, and governance performance for the period January 1, 2025 to December 31, 2025. As this is our first sustainability report, it marks the beginning of our formal ESG disclosure journey. We are committed to providing transparent, annual updates on our progress in the years ahead.

# Frameworks & Forward-looking Statements

### Frameworks, Guidelines & Standards

Our stakeholders expect transparent, reliable, and high-quality information that supports informed decision-making. This report is prepared in "reference with" the GRI Sustainability Reporting Standards, the globally recognized framework for non-financial disclosures. It is also aligned with the United Nations Sustainable Development Goals (UN SDGs), and a detailed SDG index is provided toward the end of this report.



### Forward-looking Statements

In this report, we discuss several plans and future priorities related to our business, ESG commitments, and long-term sustainability direction. These forward-looking remarks reflect our current expectations and the assumptions we consider reasonable at this time. However, the results we ultimately achieve may differ, as they depend on factors that can evolve over time. While we aim to communicate our intentions transparently, we do not assume any obligation to update these statements should circumstances or future events lead to changes.

# From Our Chief Executive

At Integreon, our purpose has always been rooted in delivering intelligent, high-quality services that empower our clients to succeed. As a global provider of legal, business, and creative solutions, we work at the intersection of expertise, process excellence, and technology supporting organizations in managing complexity across jurisdictions and functions.

As we present our first Sustainability Report, we take an important step towards formally articulating how responsibility and long-term thinking are embedded in the way we operate. Sustainability at Integreon is not a standalone initiative as it is closely linked to how we deliver services, manage global operations, and create value for clients and communities alike. Thus, this report marks a significant milestone in strengthening transparency, accountability, and structured progress across our environmental, social, and governance (ESG) priorities.

As a global provider of legal and business outsourcing services, we recognize that our impact extends beyond our operations. Our responsibility lies in creating long-term value for stakeholders while being mindful of our environmental footprint and fostering a diverse, inclusive, and supportive workplace. We are committed to building a culture where every individual feels respected, empowered, and able to thrive, supported by continuous learning and employee well-being initiatives.

Our global delivery model spanning teams across North America, United Kingdom, and Asia enables us to provide seamless, round the clock support to corporations and law firms. This model brings with a responsibility to ensure consistency, ethical conduct, and operational resilience across geographies. Through our work in contract lifecycle management, litigation and compliance, research and data analysis, and creative production, immigration, marketing and admin support, we help clients improve efficiency, optimize resources, and navigate complex business and regulatory environments. By doing this, we contribute to more efficient systems and more responsible use of time, talent, and technology.

Our people remain at the core of our success. Across all our delivery centers, our focus is on building a workplace that values diversity, encourages collaboration, and supports continuous learning. By investing in our employees' growth and well-being, we strengthen the quality of service we deliver while building a culture that reflects our global and inclusive identity.

We also recognize that our responsibility extends beyond our immediate operations. In delivering work that often involves sensitive data, critical processes, and high-stakes outcomes, we are deeply conscious of the trust placed in us by our clients and stakeholders.

I would like to thank our employees, clients, and partners for their continued trust and collaboration. Together, we will continue to build a more resilient, responsible future.

**Krishna Nacha**
*Chief Executive Officer*

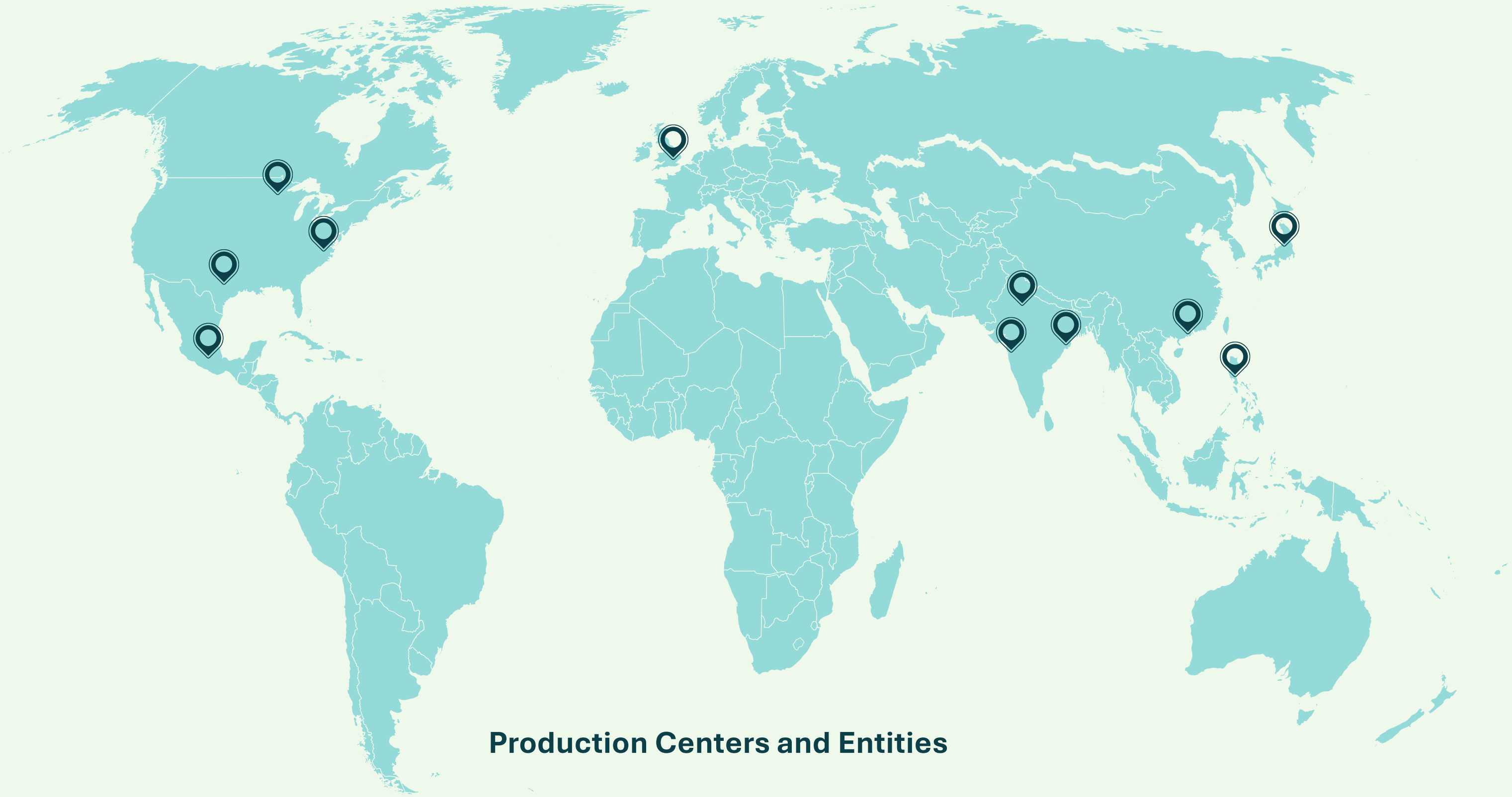
# A Trusted Global Services Partner

We are one of the trusted global providers of legal and business outsourced services, supporting corporations and law firms around the world. Through our international delivery centers, we offer expert support across legal, compliance, creative, business, and administrative functions, helping clients operate with greater speed, efficiency, and precision.

Backed by decades of client trust, we also offer a comprehensive suite of legal, business, research, and creative services ranging from document review and e-Discovery to compliance support, business process optimization, and should be AI enabled operational solutions. Our approach is rooted in precision, agility, and a relentless focus on quality, making us a trusted partner to global enterprises across industries.

## Entities Included

Integreon, Inc.; Integreon Intermediate LLC; Integreon BES LLC; Integreon Managed Solutions (North Dakota), Inc.; Integreon Discovery Solutions, Inc.; Integreon Discovery Solutions (DC), Inc.; Integreon BES MX Holdco LLC; Integreon Managed Solutions (Philippines), Inc.; Integreon Japan K.K.; Integreon Managed Solutions Limited; Integreon Managed Solutions (Mauritius) Ltd; Integreon Managed Solutions (India) Private Limited; Integreon Managed Solutions (Hong Kong) Limited; Integreon BES Mexico, INC, S. DE R.L. DE C.V.



Production Centers and Entities

# Our Services & Recognition

## Our Approach to Intelligent Innovation

Alongside our internal developments, we follow a disciplined build–buy–partner strategy to expand and strengthen our AI capabilities. We build proprietary tools where they create strategic value, acquire proven technologies that enhance productivity, and partner with leading providers to stay aligned with evolving industry advancements. Through this model, we integrate solutions such as Leah, an AI-enabled legal intelligence platform that supports contract governance, compliance reviews, and automated remediation. This allows us to deliver faster, more accurate, and more reliable legal insights. Together, these efforts reflect our commitment to responsible, forward-looking innovation, enhancing our services while consistently maintaining the trust and expectations of the clients we serve.

**Environmental Responsibility**

**Social Impact**

**Governance & Ethical Standard**

## Our Core Values

**Collaboration**

**Integrity**

**Tenacity**

**Inclusivity**

**Innovation**

## Our Services

| Legal & Compliance Solutions | Creative & Business Solutions |
|---|---|
| Legal Operations Support | Creative Services |
| Compliance Support | Marketing Operations |
| Subpoena & Law Enforcement Compliance | Business Research |
| Document Review Services | Administrative Support |
| Immigration Services | |
| Cyber Incident Response | |
| Legal Document Processing | |

## Awards & Recognitions


**Chambers Top Ranked · NewLaw 2025**

# A Materiality-Driven Strategy

Our sustainability strategy is guided by a materiality-driven approach that helps identify and prioritize the Environmental, Social, and Governance (ESG) topics most relevant to our business and stakeholders. Through stakeholder engagement, industry benchmarking, internal assessments, and alignment with global sustainability frameworks, we evaluate issues that may significantly influence business performance, stakeholder expectations, and long-term value creation.

Our identified material topics are aligned with relevant United Nations Sustainable Development Goals (SDGs), reinforcing our commitment to contributing to sustainable and inclusive development through responsible business practices

The materiality assessment enables us to focus on key ESG priorities, manage associated risks and opportunities, and strengthen our sustainability performance across operations and the value chain.

# Stakeholder Engagement

Stakeholder engagement is an integral part of our sustainability and business strategy. We recognize that meaningful engagement with diverse stakeholder groups is essential for fostering responsible business practices, identifying emerging risks and opportunities, and creating long-term sustainable value. Through transparent and continuous communication, we aim to ensure that our decisions reflect the expectations and interests of those impacted directly or indirectly by our operations.

We believe that maintaining strong stakeholder relationships enhances organizational resilience and supports sustainable growth. Through structured interactions, consultations, and feedback mechanisms, we gain valuable insights into stakeholder expectations, concerns, and priorities. These insights help strengthen accountability, support informed decision-making, and enable the integration of environmental, social, and governance (ESG) considerations into our business operations and strategic planning.

## Our Key Stakeholders Include:

- Employees and Board of Directors / Senior Management
- Regulatory & Government Authorities
- Customers
- Communities
- Suppliers & Business Partners
- Shareholders & Investors

# Materiality Assessment Process

### Identify ESG Topics

The organization identifies relevant Environmental, Social, and Governance (ESG) topics through internal discussions, industry benchmarking, global sustainability frameworks, and peer reviews to assess issues that may impact its operations and stakeholders.

### Identify Stakeholders

Key internal and external stakeholders are identified and mapped based on their influence on the organization and the extent to which they may be impacted by its operations. This process helps ensure that relevant stakeholder groups, including employees, customers, suppliers, and communities, are effectively included in the engagement process.

### Stakeholder Survey

Stakeholder perspectives on identified ESG topics. The survey enables stakeholders to share their expectations, concerns, and priorities related to sustainability and overall business performance.

### Collect Stakeholder Feedback

Feedback is gathered through online surveys to understand stakeholder perspectives on key ESG topics. This process helps identify the issues considered most significant by stakeholders and provides insights across the value chain.

### Analyze Risk & Opportunities

Stakeholder inputs are analyzed to identify ESG issues that present significant risks and opportunities for the organization.

This assessment helps prioritize topics that are strategically important, impact long-term business performance, and require focused management attention.

# Materiality Matrix

| Environment | SDG Alignment | Social | SDG Alignment | Governance | SDG Alignment |
|---|---|---|---|---|---|
| Climate change & GHG emissions | SDG-7, SDG 13 | Sustainable supply chain | SDG-8,12 | Corporate governance & ethics | SDG- 16 |
| Waste management | SDG 12, SDG 11 | Employee health, safety & well being | SDG-3,8 | Cybersecurity & data privacy | SDG 9,16 |
| | | Diversity, equity & inclusion (DEI) | SDG-10 | | |
| | | Community engagement | SDG -11,17 | | |
| | | Human rights | SDG-8,16 | | |

*Material topics identified across Environment, Social and Governance, each mapped to the relevant United Nations Sustainable Development Goals.*

# Year at a Glance

| KPI | UOM | CY 2025 |
|---|---|---|
| Energy consumption | GJ | 7927.62 |
| Waste generation | MT | 28.516 |
| Water consumption | KL | 14364.77 |
| GHG emission | tCo2e | 7562.08 |
| Parental leave – Retention rate | % | 100% |
| Employee training hours | Hours per employee/year | 4.12 |
| Employee turnover | % | 2% |
| Diversity representation | % | 46 % - women employees |
| Workplace incident rate | Number of incidents | 0 |
| Data breaches cases | Number | 0 |
| Confirmed ethics violations | Number | 0 |

# Goals & Targets

| KPI | 2025 Goal & Target | Achievement / Status |
|---|---|---|
| Occupational health & safety | Zero disabling incidents and 5% reduction in Loss Time Hours (LTH) | Achieved zero incidents and 17% reduction in LTH |
| Safety engagement programs | Conduct 2 employee safety engagement events annually | 8 safety engagement events completed |
| Emergency preparedness | Conduct 2 emergency mock drills annually | 10 emergency drills completed |
| Waste reduction | Achieve 4% reduction in dry and wet waste | Target not met due to increased return-to-office headcount, office relocation, and vendor changes |
| Environmental engagement | Conduct 2 environmental awareness events annually | 5 environmental engagement events completed |
| Renewable energy transition | Transition facilities to renewable energy sources | Renewable energy adopted across operations through green energy sourcing and renewable-powered buildings |
| ESG awareness training | Provide minimum 2 hours of ESG, OH&S, EMS and EnMS training per employee | Achieved 90% completion rate through ESG awareness program |

# Communication & Governance

## Communicating Our ESG goals

We communicate our ESG goals, targets, and progress toward the United Nations (SDGs) to internal stakeholders through various internal communication channels. Updates on health & safety, environmental initiatives, renewable energy transition, employee engagement activities, and ESG awareness programs are regularly shared through employee town halls, leadership communications, training platforms and awareness campaigns. These communication efforts help strengthen our employee participation, promote accountability, and reinforce Integreon’s commitment to sustainability and continuous improvement across our operations.

## Governance

At Integreon, the governance framework is built on accountability, ethical leadership, and transparent decision making. Our governance policies and systems ensure that we protect our stakeholders’ interests, uphold the highest standards of regulatory compliance, and operate with agility and resilience across all global delivery centers. As a trusted partner to leading corporations, law firms, and financial institutions worldwide, strong governance is foundational to our ability to deliver consistent, secure, and high-quality services.

# Our Executive Team

**Krishna Nacha**

Chief Executive Officer

**Anshu Gupta**

President

**Julie Barhoff**

Chief Marketing Officer

**Gabriel Buigas**

Executive Vice President – Legal & Compliance Solutions

**Philip Goodin**

Executive Vice President, Business Unit Head – Litigation Services

**Rahul Malhotra**

Chief Financial Officer

**John Wei**

Chief Technology Officer, Executive Vice President

# Governance Structure & Ethical Leadership

Integreon's governance is overseen by a global leadership team accountable for setting strategic direction, monitoring performance, and ensuring alignment with regulatory and client-specific requirements.

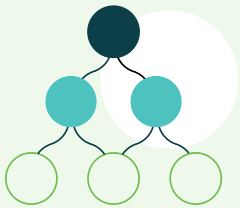
This structure emphasizes:

- Board-level oversight of operational, financial, and non-financial risks
- Executive accountability for business performance, compliance, and risk mitigation
- Commitment to ethical operations, client confidentiality, data integrity, and transparent reporting

Organizational policies including the Code of Conduct, Information Security Policy, and Risk Management Framework, guide day-to-day behavior and decision making across all locations.

# ESG Committee Structure

Our ESG Committee is structured to provide strong governance, clear accountability, and seamless integration of sustainability priorities across the organization. The framework includes oversight from senior leadership, a central ESG lead guiding strategy, and cross-functional teams responsible for implementing key initiatives. Dedicated project and functional representatives ensure that ESG goals are embedded into core business operations, while regional leads support consistent execution across global locations.

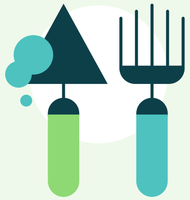


### Senior Leadership

Oversight of ESG strategy and accountability

### Central ESG Lead

Guides strategy and coordination



### Cross-functional Teams

Implement key initiatives and embed goals

### Regional Leads

Consistent execution across global locations

Our Leadership Team supports the ESG Committee in embedding sustainability priorities across every function and region.

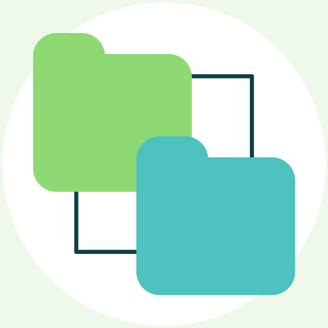
# Enterprise Risk Management (ERM)

We employ a proactive and structured Enterprise Risk Management (ERM) framework that integrates risk oversight into every facet of our operations. This enterprise-wide approach enables us to systematically identify and assess risks across operational, technological, environmental, and geopolitical domains, ensuring that evolving internal and external threats are consistently monitored. The ERM framework incorporates client-specific compliance requirements, strengthening alignment with regulatory expectations and industry standards while reinforcing client trust. Clear ownership and accountability are assigned for risk monitoring and mitigation activities, ensuring that internal controls remain effective and are periodically evaluated for suitability and performance.

By embedding risk preparedness into both strategic decision making and day-to-day operational planning, we enhance our ability to anticipate, withstand, and effectively respond to disruptions. Our strong risk governance foundation ensures organizational resilience, operational continuity, and the ability to respond to emerging risks in a coordinated and timely manner.

Throughout the reporting period, there were zero incidents of data breach, demonstrating robust adherence to our security policies and protocols.

# Data Protection, Information Security & Privacy Governance

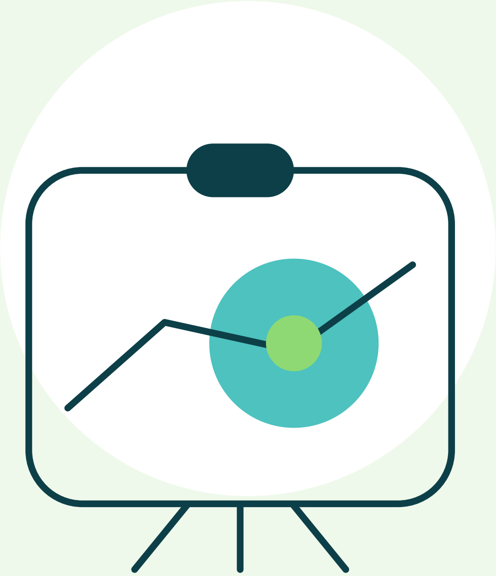


We maintain stringent safeguards to protect the sensitive data entrusted by our global clients, supported by a comprehensive Information Security Management System (ISMS) designed to uphold the highest international security standards. We employ a multi-layered security framework that includes continuous monitoring of information security risks, strict user authentication through Active Directory, and resilient network infrastructure supported by redundant DNS/DHCP systems and failover-enabled firewalls. Our critical business data is protected through encrypted cloud backups and robust recovery mechanisms that ensure availability and integrity even in the event of system disruption.

In addition, our information security governance emphasizes a culture of awareness and accountability, reinforced through regular audits, employee training programs, and well-defined cyber incident response procedures.

Together, these measures strengthen our operational and reputational resilience and reflect our commitment to maintaining secure, compliant, and trustworthy data management practices.

# Business Continuity & Resilience Governance



At Integreon, long term sustainability is anchored in our ability to maintain seamless operations under all circumstances, reinforcing trust among clients and ensuring organizational stability across all offices. Business Continuity Management (BCM) is deeply embedded in our governance structure through a globally aligned Business Continuity Management System (BCMS), supported by clear leadership accountability, structured decision making, and cross functional collaboration. The governance framework is strengthened by three core bodies:

- **Crisis Management Team (CMT)**
- **Business Continuity Committee (BCC)**
- **Emergency Response Teams (ERT)**

Each with defined roles to manage preparedness, response, and recovery. These teams oversee risk assessments, scenario planning, and incident escalation, ensuring that continuity measures remain proactive, timely, and strategically aligned.

Our resilience governance also integrates comprehensive Business Impact Analysis (BIA) methodologies that identify critical processes, recovery priorities, and resource dependencies, enabling well defined Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs). This analytical foundation ensures that continuity strategies are both risk-informed and operationally practical. Our global footprint is further supported by multi-site redundancy, alternative delivery locations, and we have the ability to transition operations seamlessly across India, UK, US, Mexico and the Philippines in the event of localized disruptions. These capabilities are complemented by our robust technological readiness, including redundant network infrastructure, cloud-based data protection, failover enabled firewalls, multi-ISP connectivity, and high availability server environments ensuring uninterrupted access to systems and client critical information.

# Resilience, Trust & Transparency

Employee safety and workforce continuity are core components of our resilience governance. We have implemented well-structured communication protocols, call tree systems, and health risk response plans including those designed for pandemics, natural disasters, and environmental hazards, to protect our associates while supporting uninterrupted client service delivery. We also monitor regular continuity testing, evacuation drills, disaster recovery simulations, and post incident reviews ensure that lessons learned translate directly into process improvements and enhanced organizational maturity. Through this comprehensive blend of governance oversight, operational preparedness, technological resilience, and continuous improvement to maintain a strong, future ready continuity posture that safeguards service delivery, protects stakeholders and strengthens our overall sustainability.

## Stakeholder Trust & Transparency

We maintain open and transparent communication with our clients, employees, partners, and regulators. Our commitment to ethical and responsible business practices is reflected in how we share information on operational performance, data security, risk preparedness, and incident reporting. Through regular internal audits, management reviews, and compliance assessments, we ensure that our governance structures remain strong, effective, and aligned with evolving international standards.

As global business environments continue to evolve, we remain focused on strengthening our governance frameworks. We do this through periodic updates to our policies, enhanced risk modelling, investments in resilience technologies, and ongoing employee training and awareness programs. We also ensure alignment with global ESG frameworks and the evolving expectations of our clients.

# Integrity & Compliance (GRI 205,206)

We have reported zero number of complaints related to anti-bribery and corruption for the reporting year.

## Code of Business Ethics & Conduct serves

We are committed to operating with unwavering integrity and accountability across all aspects of our business. Our Code of Business Ethics and Conduct serve as a foundational guide, outlining the standards of ethical behavior expected from all employees, leaders, and business partners. It reinforces compliance with all relevant laws and regulations, promotes responsible decision making, and sets clear expectations around transparency, fairness, anti-corruption, and respect in the workplace. Supported by dedicated governance structures and robust reporting mechanisms, the Code ensures that every individual upholds our values while safeguarding the trust placed in us by clients, colleagues, and communities. Business partners are equally expected to align with these principles, creating a shared culture of ethical and responsible conduct.

## Anti-Bribery & Anti-Corruption

We maintain a strict zero-tolerance stance toward bribery and corruption and are committed to conducting all business with integrity and in full compliance with applicable anti-corruption and anti-bribery laws across every region in which we operate. Our Code of Business Ethics and Conduct clearly outlines these expectations for employees and third-party partners, emphasizing that improper payments, facilitation fees, kickbacks, or any form of undue influence are never permitted. These expectations extend globally and reflect our responsibility to act ethically, identify and avoid red flags, and ensure that neither employees nor intermediaries engage in improper practices. This commitment forms a core part of how we safeguard trust, uphold ethical business practices, and protect the interests of our stakeholders.

## Public Policy 415-1

We maintain a strict policy of political non-alignment and does not support, endorse, or oppose any political party or candidate in any region, either financially or through other means. Our company do not participate in political campaigns, solicit political contributions from employees, or engage employees in discussions regarding political parties or candidates.

SECTION 1

# Environmental Stewardship

# Our Environmental Strategy

Our environmental strategy focuses on improving energy efficiency, resource conservation, and waste management by adopting International Standards of Environmental Management System (ISO 14001) and Energy Management System (ISO 50001). We have undertaken several initiatives to further reduce our greenhouse gas (GHG) emissions, with a focus on Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased electricity). This includes optimizing our office operations through energy-efficient HVAC systems, LED lighting, and implementing smart energy management practices. We are also exploring opportunities to transition to renewable energy sources, starting with procuring renewable energy for our office locations. We have introduced waste management measures to ensure responsible disposal and recycling of electronic equipment and materials. We are also working toward reducing single-use plastics and promoting the use of recycled and eco-friendly products. As our business is not involved in any processing or manufacturing, it is a service-based operation. Water use is limited to domestic purposes for employees' day-to-day activities. To ensure minimal water consumption, we have installed sensor-based taps to prevent excessive use of water.

Looking Forward: We will continue to explore ways to enhance our ESG programs, including energy efficiency improvements, waste reduction, and making meaningful contributions to the communities where we operate. By embracing sustainability and responsible business practices, we seek to positively impact our clients, employees, and stakeholders, and doing its part to be a solid corporate citizen in the world.

# Energy Management

We actively implement initiatives to strengthen our energy and emissions management, including energy conservation programs, employee awareness and training sessions, and equipment/system upgrades focused on efficiency and lower emissions. We also monitor energy usage, adopt efficient lighting, HVAC, and automation systems, and promote a culture of sustainability.

### Fuel Consumption by Source, By Region

| Region | Source | UoM | CY 25 | CY 24 |
|---|---|---|---|---|
| Mumbai | Natural gas | GJ | 52.9 | 480.78 |

### Energy Intensity

| UoM | CY 2025 |
|---|---|
| GJ/M USD | 57.69 |

### Energy Consumption by Source, By Region

| Region | UoM | CY 2025 | CY 2024 |
|---|---|---|---|
| Philippines | GJ | 0 | 1838.67 |
| India | GJ | 6918.40 | 4564.45 |
| US | GJ | 258.22 | 1,355.08 |
| UK | GJ | 698.00 | 416.92 |
| Total Consumption | GJ | 7874.32 | 8175.12 |

# Reduction in Energy Consumption

In CY 2025, the Philippines facility consumed 2160.74 GJ of electricity and Mumbai facility consumed 2698.51 GJ of electricity sourced from renewable sources, demonstrating the organization's commitment to increasing the use of clean energy across its operations.

In calendar year 2025, we achieved a 89% reduction in fuel consumption through targeted efficiency initiatives such as fleet optimization, increased use of cleaner fuels, and improved operational controls. During the reporting period, electricity consumption increased by 11.67%, reflecting business growth, higher occupancy levels, and expanded operational activities, Despite this increase in energy demand, the organization continued to strengthen its energy management practices through targeted conservation initiatives, including equipment upgrades, installation of energy-efficient lighting systems, and employee awareness programs. These efforts helped optimize energy use and mitigate the impact of increased operations, demonstrating our commitment to enhancing energy efficiency, reducing emissions, and driving continuous improvement in environmental performance.

Additionally, flexible and remote working arrangements adopted across locations further support reduced energy demand through optimized space utilization and lower facility-related electricity consumption. These practices complement our facility level energy management initiatives and contribute to a reduced operational footprint.

# Climate Change & GHG Emissions

We are focusing on measuring, managing, and reducing our greenhouse gas (GHG) emissions through a structured carbon accounting approach aligned with recognized international standards. We account for emissions across Scope 1, Scope 2, and relevant Scope 3 categories to better understand our environmental impact and identify reduction opportunities across our value chain.

Our emissions inventory includes:

**Scope 1:**
Direct emissions from owned or controlled sources, including fuel consumption and onsite operations

**Scope 2:**
Indirect emissions from purchased electricity consumed across our facilities

**Scope 3:**
Selected value chain emissions, including Category 1 (Purchased Goods and Services), Category 2 (Capital Goods), Category 5 (Waste Generated in Operations), Category 6 (Business Travel), and Category 7 (Employee Commuting)

By monitoring these emission sources, we are able to develop targeted reduction initiatives such as energy efficiency projects, responsible procurement practices, waste minimization, sustainable travel measures, and workplace mobility programs. This comprehensive approach supports our commitment to continuous improvement and long-term climate responsibility.

# Emissions Inventory

## Emissions

| Parameter | UoM | CY 2025 | CY 2024 |
|---|---|---|---|
| Scope 1 | tCo2e | 210.84 | 848.086 |
| Scope 2 | tCo2e | 1424.01 | 1460.80 |
| Scope 3 | tCo2e | 5927.23 | 2469.16 |
| Total | tCo2e | 7562.08 | 4778.04 |
| Emission intensity | tCo2e /revenue | 55.03 | 38.57 |

## Scope 3

| Parameter | UoM | CY 2025 | CY 2024 |
|---|---|---|---|
| Category 1 | tCo2e | 1348.43 | 1592.40 |
| Category 2 | tCo2e | 276.32 | 259.33 |
| Category 5 | tCo2e | 10.39 | 37.74 |
| Category 6 | tCo2e | 274.61 | 113.10 |
| Category 7 | tCo2e | 4017.48 | 466.59 |

For CY 2025, there is an increase in emissions due to the addition of a new office in Bhubaneswar, India. As a result, overall emissions have reflected an upward trend. However, we are actively working towards implementing reduction strategies and improving energy efficiency measures to minimize future emissions growth.

# Water

We mainly function in office environments where contact with water is minimal. Water is used only for domestic purposes such as drinking, hygiene, pantry activities, and routine facility operations. There are no industrial processes, cooling systems, or water- intensive activities across any location. Water is supplied through municipal sources managed by landlords, and we do not own or operate water infrastructure. As a tenant within multi-tenant buildings, we have indirect influence over water sourcing and wastewater treatment. Potential water related impacts are limited and indirect, arising mainly through landlord managed wastewater systems and third-party drinking water suppliers using reusable containers. These interactions are assessed as low risk and low impact due to the low volume and non-industrial nature of water use.

Water-related impacts are managed through responsible water use practices, preventive grease trap maintenance, engagement with landlords to ensure regulatory compliance, and the use of external vendors supplying drinking water in reusable containers. Water related goals and targets are set annually based on prior year performance, with consumption data and maintenance records reviewed to identify improvement opportunities. Approved targets are integrated into operational plans and monitored periodically. Due to low materiality and limited operational control, targets are modest and context appropriate.

Due to its office-based operational profile, we do not generate industrial or process wastewater. Water discharge consists primarily of domestic wastewater, including:

- Greywater from wash basins, restrooms, and pantry sinks
- Wastewater from dishwashing activities where cafeterias are present

At facilities with food preparation areas, wastewater passes through grease traps to remove oils and grease prior to discharge. All wastewater is routed into landlord-managed sewerage systems and treated through municipal wastewater treatment facilities. We do not directly discharge water into surface water bodies, groundwater, or marine environments. There are no onsite effluent treatment plants, and the organization does not monitor parameters such as BOD, COD, or pH, as they do not apply to domestic wastewater streams.

# Water Consumption by Region & Source

| Water Consumption — Region | UoM | CY 2025 |
|---|---|---|
| Philippines | KL | 171 |
| India | KL | 14,193.77 |
| US & Mexico | KL | 0 |
| Total | KL | 14,364.77 |

Given that our sites are leased office spaces within multi-tenant buildings, opportunities for direct rainwater harvesting are limited. However, we continue to explore sustainability enhancements within its operational control and in collaboration with building management, in alignment with its commitment to ISO aligned continuous improvement toward reducing environmental impact.

# Waste & Circularity

Our waste-related impacts arise from our own office-based operations and include the generation of solid waste, recyclable waste, and electronic waste. Actual impacts observed relate primarily to increased waste volumes handled through the landlord-managed Materials Recovery Facility and the need for temporary onsite storage of segregated waste streams. Potential impacts include sanitation and pest related risks from delayed waste removal, odour issues from improper handling of grease trap residues, and regulatory or compliance risks associated with non-compliant waste handling or contamination of recyclables. These impacts stem from routine operational inputs such as office consumables and food waste, and activities including waste segregation, temporary storage, and transfer to authorized handlers. At present, the assessment is limited to waste generated within our own operations and the assessment of upstream and downstream value chain waste impacts has not yet been undertaken and would be considered in the future.

We incorporate ISO-aligned environmental practices that emphasize resource efficiency, waste reduction, responsible material management and have strong internal programs for e-waste and scrap management, including initiatives to reduce single-use plastics and increase responsible recycling. The waste reduction framework also includes record keeping coordination with building management, and periodic review as part of ISO 14001 aligned environmental management.

We partner with authorized recyclers and recovery vendors to ensure compliant, circular disposal of office wastes. As per operational practice:

- Office waste segregation at source across all facilities
- Daily monitoring and disposal through landlord managed Material Recovery Facilities (MRFs)
- Recyclable waste diversion for paper, plastics, cartons, and metal wastes
- Regular grease trap maintenance to reduce organic load in wastewater systems
- Behaviour-based minimization efforts, such as discouraging unnecessary printing and promoting reusable items

# Waste Generated & Diverted

Our routine operations do not generate hazardous waste typically we are not associated with industrial or chemical processes, as the business is office-based and does not handle industrial chemicals. However, electronic waste (e-waste) arising from used or obsolete electronic equipment is classified as hazardous waste and is included within the company's waste reporting. Formal waste prevention targets, circularity metrics, and value chain waste management measures are not yet defined and may be considered as data systems and management practices mature.

During CY 2025, a total of 13.83 tons of waste was sent to recyclers through recycling and recovery activities, while 14.71 tons of waste was sent for disposal. This includes:

## Dry Waste

| Region | UoM | CY 2025 |
|---|---|---|
| **Philippines** | Ton | 9.0 |
| **India** | Ton | 3.8 |
| **US & Mexico** | Ton | 0.2 |
| **UK** | Ton | 0.7 |
| **Total** | | 13.7 |

## Wet Waste

| Region | UoM | CY 2025 |
|---|---|---|
| **India** | Ton | 14.7 |
| **UK** | Ton | 0.036 |

## E-waste

| Region | UoM | CY 2025 |
|---|---|---|
| **UK** | Ton | 0.08 |
| **Total** | | 0.08 |

# Raw Materials & Biodiversity

## Raw Material Usage: Renewable & Non-renewable Inputs

At Integreon, we operate as a predominantly service led, knowledge-based business model focused on delivering legal, compliance, and business process solutions, with no manufacturing or product-based operations. As a result, we are not engaging in the procurement, processing, or transformation of raw or semi-finished materials, and any material consumption and limited to minimal office related items such as stationery and IT peripherals, which are not material to our overall environmental footprint. Given the absence of significant material inputs, recycled material usage, or physical products and packaging with end-of-life impacts, detailed disclosures related to material consumption, recycled input materials, and reclaimed products are not applicable.

## Biodiversity

Integreon's operations are located entirely in leased office buildings and not in or near protected biodiversity zones. There is no mining, land disturbing, or habitat impacting activities, and our operations have no direct or indirect impact on biodiversity.

# Sustainable Facilities

Our commitment to environmental responsibility extends to the way our facilities are operated, maintained, and managed. As a global knowledge services organization with delivery centers across multiple geographies, Integreon focuses on enhancing facility sustainability through energy efficiency, smart resource use, indoor environmental quality, and reduced operational footprints.

Multiple energy efficiency initiatives have been implemented across delivery centers and major offices, including the transition to LED lighting, installation and optimization of energy efficient HVAC systems, and deployment of smart energy management practices. These practices include load balancing, motion sensor-based lighting, scheduling controls, and energy efficient operating parameters for building services. To support effective monitoring and measurement, HVAC energy consumption is tracked using BTU based monitoring systems, enabling more accurate assessment of energy performance and identification of efficiency opportunities. Separate HVAC metering has been implemented at select locations, including the Mumbai facility, to improve data quality and support targeted energy management interventions. Together, these actions contribute directly to reductions in electricity intensity and associated Scope 2 greenhouse gas emissions.

Although we do not own most of our office buildings, several facilities operate in alignment with green building guidelines and landlord led sustainability programs. We take pride in operating from facilities that reflect our commitment to green infrastructure and responsible resource management. Our NESCO IT Building 3, Mumbai received recognition from the Indian Green Building Council (IGBC) and achieved LEED India for Core & Shell Platinum Certification (March 2013) under the Leadership in Energy and Environmental Design (LEED) rating system. This certification demonstrates our focus on efficient building operations, reduced emissions, and environmentally responsible workplace standards.

The company aligns its facility management with:

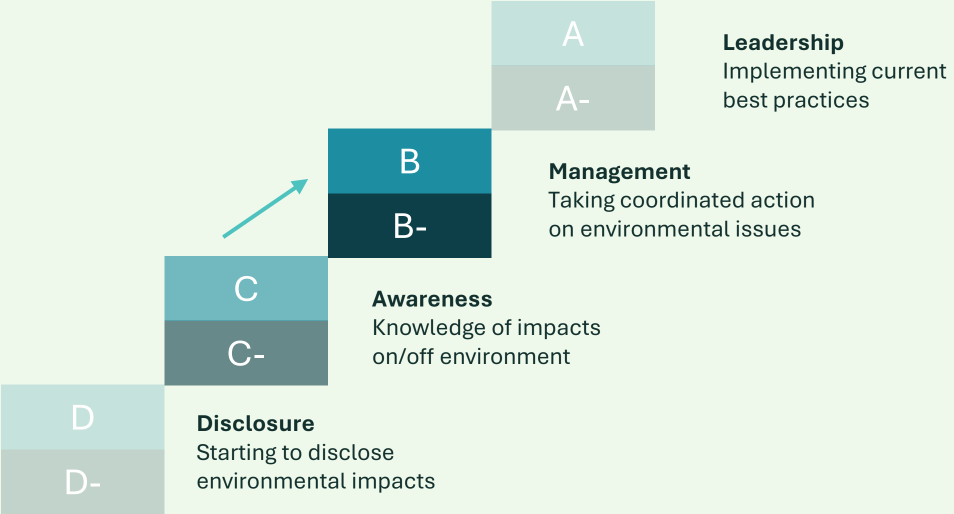
- **ISO 14001 – Environmental Management**
- **ISO 45001 – Occupational Health & Safety**
- **ISO 50001 – Energy Management**

**These systems reinforce efficient operations, transparency, and continuous environmental performance improvement.**

# Carbon Disclosure Project (CDP)

We have achieved a significant improvement in the CDP Climate Change score, rising from a C (Awareness) rating in 2024 to a B (Management) rating in 2025. This voluntary disclosure reflects our unwavering commitment to transparency, sustainability, and environmental stewardship. This score is a testament to our efforts in reducing greenhouse gas emissions, mitigating climate-related risk and capitalizing on low-carbon economy. It also demonstrates our dedication to measuring, monitoring and disclosing our environmental performance.

## CDP Climate Score




## Key Drivers of Improvement

- Stronger climate governance and policies
- Enhanced data quality and reporting
- Improved risk management and mitigation actions
- Increased organizational engagement on climate issues

SECTION 2

# People & Culture

# Employment

In CY 2025, Integreon's global workforce stood at 4,257 across our delivery centers and corporate locations. As a people-driven organization, we continue to foster a diverse and inclusive workforce. Our gender distribution across countries demonstrates this commitment, with 46% women and 54% men globally, and balanced representation across major regions. These trends reinforce our focus on building teams that reflect the diversity of the clients and communities we serve.

## Work Force

| Employee Category | < 30 years | 30-50 years | > 50 Years | Male | Female |
|---|---|---|---|---|---|
| Senior Management | | 1 | 7 | 7 | 1 |
| Middle Management | 3 | 191 | 22 | 127 | 89 |
| Junior Level Employees | 1,874 | 1,393 | 64 | 1,869 | 1462 |
| Contractual Employees | 391 | 252 | 59 | 309 | 393 |

## Employee FROM Other Groups Indicating Diversity – Disability Etc.

| Employee Category | Male | Female |
|---|---|---|
| Senior Management | 5 | 0 |
| Middle Management | 8 | 7 |
| Junior Level Employees | 81 | 141 |
| Contractual Employees | 0 | 0 |

# Turnover & Diversity of Governance Body

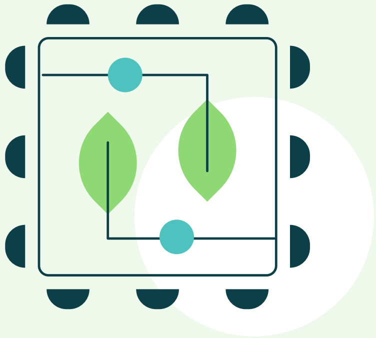
## Employees Left (CY 2025)

| Age Group | Male | Female |
|---|---|---|
| < 30 years | 22 | 19 |
| 30-50 years | 14 | 13 |
| > 50 years | 0 | 0 |
| Total No of employee left | 68 | |

## Diversity, Equity & Inclusion

| Governance Body | <30 | 30-50 | >50 | M | F | Div M | Div F |
|---|---|---|---|---|---|---|---|
| Board of Directors | 0 | 2 | 1 | 2 | 0 | 1 | 0 |

# Learning & Development



We place strong emphasis on continuous learning and capability enhancement to ensure our employees are equipped with the skills and knowledge required to grow in a dynamic work environment. During CY 2025, we provided training programs for middle management, junior level employees, and contractual employees, with a total of 10,568.33 training hours completed by male employees and 9,311 training hours completed by female employees. Our workforce participation in training included 2,614 male employees and 2192 female employees, resulting in an overall average of 4.04 training hours per employee. Junior level employees recorded the highest participation in training initiatives, reflecting our strong focus on developing operational and technical capabilities across the broader workforce.

We also provide transition assistance trainings and skill upgradation trainings such as, Gen AI/Copilot Training and Professional Development initiatives under our skills management framework, ensuring that all staff have access to opportunities that enhance their knowledge, adaptability, and workplace performance. In addition, we conduct Process Training programs on an as-needed basis to support continued employability and effectively manage employee career transitions or endings. Through these initiatives, we aim to foster a culture of continuous learning, professional growth, and long-term workforce sustainability.

### Career Development & Review

| Category | Male | Female |
|---|---|---|
| **Senior Management** | 100% | 100% |
| **Middle Management** | 84% | 77% |
| **Junior Level Employees** | 95% | 90% |

### Performance Appraisal

| Category | Unit | CY 2025 |
|---|---|---|
| **Senior Management** | Number | 6 |
| **Middle Management** | Number | 196 |
| **Junior Level Employees** | Number | 3,150 |

### Salary Ratio (Women : Men)

| Category | CY 2025 | CY 2024 |
|---|---|---|
| **Junior level** | 1.4 | 1.2 |
| **Middle Management Level** | 1.1 | 1.1 |

# Health, Safety & Well-being

We maintain a comprehensive Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001:2018 and implemented to meet both international best practices and legal requirements across all our operating regions, including the Philippines' RA 11058 (2018), India's OSH Code 2020, the UK Health and Safety at Work Act 1974, and the US OSH Act of 1970. Our system covers all Employees, workers, activities, workplaces, and stakeholder groups internal teams such as administration, facility staff, ESG Committee members, and management, as well as external partners including visitors, suppliers, customers, and utility providers. We identify work-related hazards through routine and non-routine assessments that involve categorizing tasks, recognizing hazards across physical, mechanical, electrical, chemical, ergonomic, fire/explosion, and workplace-violence categories, and evaluating risks based on severity and likelihood. Using the hierarchy of controls, we prioritize eliminating or minimizing risks, supported by trained and competent personnel who receive continuous development through safety training, certifications, audits, and compliance monitoring. Findings from hazard identification, incident reviews, and CAPA activities are continually integrated back into our OHSMS to ensure that our policies, procedures, and controls remain effective and evolve with emerging risks.

We provide clear, confidential channels for employees to report hazards, unsafe conditions, or incidents without fear of retaliation. All reports are documented, investigated, and resolved through structured root cause analysis, with lessons learned incorporated into improved work practices and controls. We empower employees to remove themselves from any task or situation they reasonably believe could cause harm, supported by HR and safety policies that protect them from reprisals. Our incident management approach utilizing HIRA for hazard identification and risk assessment and CAPA for corrective and preventive actions ensures that hazards are reassessed, risks are understood, and stronger controls are applied using the hierarchy of controls. Through these processes, we reinforce a proactive safety culture and ensure our OHSMS remains comprehensive, responsive, and continuously improving across all our locations.

# Health & Safety Participation Benefits

We ensure active employees' participation in our Occupational Health and Safety Management System by involving employees directly in risk assessments, safety committees, inspections, and incident reviews, while providing open access to OHS information through training, safety communications, and established reporting channels. Employees are encouraged to raise concerns, offer feedback, and contribute to continual improvement through structured participation and consultation mechanisms. Our ESG Committee also functions as our Health and Safety Committee, with clearly defined roles and responsibilities aligned with ISO 45001, meeting regularly to review performance and guide improvements. This committee represents all relevant worker groups across our operations, ensuring that no workforce segment is excluded from oversight or decision making related to health and safety.

| Benefit Type | Full-Time (Y/N) | Contractual (Y/N) |
|---|---|---|
| **Life insurance** | Yes | No |
| **Healthcare** | Yes | No |
| **Disability & Invalidity Coverage** | Yes | No |
| **Parental Leave** | Yes | No |
| **Retirement Provision** | Yes | No |
| **Stock Ownership** | Yes | No |
| **Others** | NA | NA |

# Parental Leave & Human Rights

## Parental Leave

| KPI | CY25 M | CY25 F | CY24 M | CY24 F |
|---|---|---|---|---|
| **Allowed parental leave** | 2,312 | 1,945 | 35 | 32 |
| **Took parental leave** | 60 | 52 | 0 | 0 |
| **Resumed work post parental leave** | 60 | 52 | 0 | 0 |
| **Returned post-leave, retained employment** | 60 | 52 | 0 | 0 |
| **Return to work rate** | 100% | | | |
| **Retention rate** | 100% | | | |

## Human Rights & Fair Work

At Integreon, we promote a culture of fairness, inclusion, and mutual respect while safeguarding the rights and well-being of our employees. We provide equal employment and career opportunities to all employees and applicants, without discrimination or harassment based on any category protected by law. All our employment-related decisions, including compensation, benefits, transfers, promotions, dismissals, training opportunities, and other terms and conditions of employment, are made fairly and without bias. We do not tolerate discrimination, bullying, intimidation, or harassment of any kind and strive to maintain a respectful, inclusive, and supportive workplace culture.

# Human Rights & Community Engagement

We are also committed to complying with all applicable laws relating to employment discrimination and disability inclusion. We do not discriminate against any qualified employee or applicant on the basis of disability, perceived disability, or a history of disability, provided the individual is able to perform the essential functions of the role with or without reasonable accommodation.

In addition, we maintain a zero-tolerance approach toward sexual harassment and are dedicated to providing a safe and secure work environment for everyone. Any form of sexual harassment, including unwelcome verbal, physical, or non-verbal conduct, inappropriate behavior, intimidation, or abuse, is strictly prohibited within our workplace. We encourage employees to report concerns without fear of retaliation and ensure that all complaints are handled promptly, fairly, and confidentially in accordance with applicable laws and internal policies. We also conduct regular awareness and training programs to promote respectful workplace behavior and reinforce our commitment to dignity, equality, and mutual respect across the organization. We are also taking strict action wherever required and are making every effort to resolve cases promptly and fairly.

## Community Engagement & CSR

We are committed to creating a positive social impact through our Corporate Social Responsibility (CSR) initiatives focused on three key pillars health and well-being, environmental sustainability, and education. Through these initiatives, we strive to support communities, promote environmental responsibility, and create opportunities that empower individuals to achieve their full potential. Our CSR approach reflects our commitment to sustainable growth, social responsibility, and long-term community development.

For the reporting period CY 2025, we have reported zero cases related to child labour, forced labour, and complaints concerning human rights violations

# CSR — Healthcare

## INDIA

**Blood Donation Drives**

Mumbai & Noida teams organized regular blood donation camps to support Thalassemia patients.

**Cataract Surgery Support – Right to Sight**

Funding for cataract surgeries through Akhand Jyoti Eye Hospital, restoring vision for underserved communities.

**Joy of Giving Week (JOGW) Initiatives**

Nutrition support for HIV affected children at Desire Society

## UNITED KINGDOM

**Food & Essential Aid**

Donations to local food banks & the British Red Cross.

## PHILIPPINES – MANILA

**Cribs Foundation Support**

Donation drive providing baby supplies, sanitary items & essentials for abandoned and vulnerable children.

## UNITED STATES – CHARLOTTE, FARGO, AUSTIN

**Ronald McDonald House Charities – Toy Drives**

Collected toys (physical & virtual) to support children undergoing medical treatment.

**Food Bank Drives**

Second Harvest (Charlotte); Great Plains Food Bank (Fargo); Central Texas Food Bank (Austin) – 128 lbs of food collected through virtual fundraiser

## MEXICO

**Animal Care Supplies Donation**

Provided pet food, medical supplies and essentials to shelters supporting rescued animals.

# CSR — Environment

## MUMBAI

**Tree Plantation at JNPA, Navi Mumbai**

Collaboration with Green Yatra to plant trees, supporting reforestation and biodiversity.

**World Environment Day – Sapling Donation**

Employees received plant saplings to encourage personal greening actions and environmental stewardship.

## NOIDA

**World Environment Day – Sapling Donation**

Saplings distributed to all employees to inspire home gardening and environmental responsibility.

## PHILIPPINES – MANILA

**IntegreeON Sapling Distribution**

Employees received saplings to plant at home for World Environment Day.

**JOGW – Tree Planting Activity**

36 volunteers planted 500 Soursop (Guyabano) seedlings at the Angat Rainforest Watershed. This supported both reforestation and the livelihood of the Dumagat tribe relying on forest resources.

## BHUBANESWAR

**Anniversary Plantation Drive**

Trees planted at office premises to mark the unit's first anniversary.

**Environment Day – Sapling Distribution**

Employees received saplings to plant in home gardens, contributing to greener local ecosystems.

**Medicinal Garden Development (JOGW)**

In partnership with Jeevan Jyoti Charitable Trust, a medicinal garden was established to educate local communities on the benefits of traditional plants.

# CSR — Education & Community Welfare

## EDUCATION · MUMBAI

**Donation of Education Kits – Ghatkopar School**

School bags, notebooks, and pens donated to children at Ghatkopar Shikshan Prasarak School to improve learning readiness and attendance.

**Diwali Stalls – Sanskardham School (Special Needs)**

Supported children with special needs through Diwali stalls, encouraging inclusion, skill development, and community participation.

## EDUCATION · NOIDA / MEXICO

**JOGW – Stationery Distribution**

Distributed notebooks, pens, and stationery items to Usha Kiran NGO.

**JOGW – Computer Donation**

Donated a desktop computer to Usha Kiran NGO to support digital learning.

**Donation of Stationery & Cleaning Supplies (Mexico)**

Provided stationery and essential hygiene items to an educational institution supporting people with disabilities.

## COMMUNITY WELFARE

**JOGW – Fun & Fair Stalls (Mumbai)**

Engaging stalls during Joy of Giving Week to encourage participation, team bonding, and celebration of generosity.

**Support Staff Lunch / Food Carts / Blankets (Noida)**

Special lunch for housekeeping, security & support staff; food cart stalls; blankets distributed to vulnerable community members during winter.

**Fun & Fair / Vriddhi NGO Christmas Stall (Bhubaneswar)**

Employee-run stalls; Christmas stall featuring products made by specially abled members, promoting inclusion.

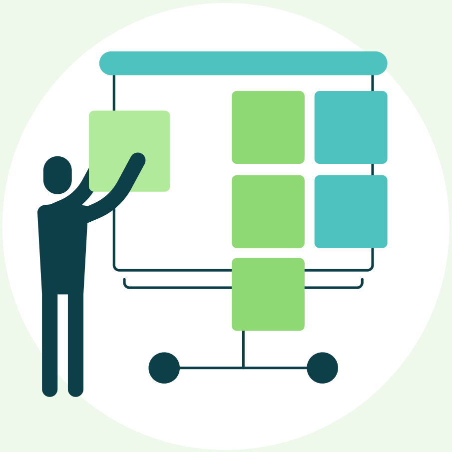
**Office Partners & Cleaning Staff (Manila / Mexico)**

Gratitude event for office partners; appreciation gifts for cleaning staff.

**Food & Clothing – Trussell Trust (UK)**

Donated essential food items and warm clothing during the Christmas season.

# Responsible Procurement & Client Outcomes



## Responsible Procurement

We are working towards to integrate Environmental, Social, and Governance (ESG) principles across our operations, procurement practices, and client engagement processes. Our approach focuses on responsible sourcing, ethical business conduct, supplier accountability, service quality, and sustainable value creation.

- We encourage suppliers and business partners to maintain responsible environmental, social, and governance practices, including compliance with applicable laws, occupational health and safety standards labor rights, and ethical business conduct. We support principles relating to freedom of association and collective bargaining and maintain zero tolerance toward child labor and forced or compulsory labor
- We actively engage with suppliers to strengthen sustainability awareness, improve operational resilience, and mitigate risks related to supply chain continuity, energy management, cybersecurity, and IT infrastructure
- Where feasible, we support local sourcing practices to contribute to regional economic development and efficient supply chain management
- We have a Supplier Code of Conduct that outlines our expectations relating to ethics, human rights, workplace standards, environmental responsibility, confidentiality, compliance, and integrity

## Client Outcomes & Service Quality

We are committed to delivering high-quality, reliable, and customer-focused services through effective customer relationship management and continuous improvement initiatives. Customer feedback and engagement help us enhance service quality and strengthen long-term relationships. We strive to ensure our services meet applicable quality, safety, and operational standards. We also follow responsible marketing and communication practices by ensuring that information shared with customers and stakeholders is accurate, transparent, and compliant with applicable requirements.

# Statement of Use · GRI 2 General Disclosures · GRI 3

| | |
|---|---|
| **Statement of Use** | Integreon has reported the information citied in this content index for the period between 1st January 2025 to 31st December 2025 with reference to the GRI Standards |
| **GRI 1 Used** | GRI 1: Foundation 2021 |

| No. | Disclosure |
|---|---|
| 2-1 | Organizational details |
| 2-2 | Entities included in the organization's sustainability reporting |
| 2-3 | Reporting period, frequency and contact point |
| 2-4 | Restatements of information |
| 2-5 | External Assurance |
| 2-6 | Activities, value chain and other business relationships |
| 2-7 | Employees |
| 2-8 | Workers who are not employees |
| 2-9 | Governance structure and composition |
| 2-10 | Nomination and selection of the highest governance body |
| 2-11 | Chair of the highest governance body |
| 2-12 | Role of the highest governance body in overseeing the management of impacts |
| 2-13 | Delegation of responsibility for managing impacts |
| 2-14 | Role of the highest governance body in sustainability reporting |
| 2-15 | Conflict of interests |
| 2-16 | Communication of critical concerns |
| 2-17 | Collective knowledge of the highest governance body |

| No. | Disclosure |
|---|---|
| 2-18 | Evaluation of the performance of the highest governance body |
| 2-19 | Remuneration policies |
| 2-20 | Process to determine remuneration |
| 2-21 | Annual total compensation ratio |
| 2-22 | Statement on sustainable development strategy |
| 2-23 | Policy commitments |
| 2-24 | Embedding policy commitments |
| 2-25 | Processes to remediate negative impacts |
| 2-26 | Mechanisms for seeking advice and raising concerns |
| 2-27 | Compliance with laws and regulations |
| 2-28 | Membership associations |
| 2-29 | Approach to stakeholder engagement |
| 2-30 | Collective bargaining agreements |
| 3-1 | Process to determine material topics |
| 3-2 | List of materials topics |
| 3-3 | Management of material topics |

# GRI 200 — Economic

| No. | Disclosure |
|---|---|
| **GRI 201 – Economic Performance** | |
| 201-1 | Direct economic value generated and distributed |
| 201-2 | Financial implications and other risks and opportunities due to climate change |
| 201-3 | Defined benefit plan obligations and other retirement plans |
| 201-4 | Financial assistance received from government |
| **GRI 202 – Market Presence** | |
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage |
| 202-2 | Proportion of senior management hired from the local community |
| **GRI 203 – Indirect Economic Impacts** | |
| 203-1 | Infrastructure investments and services supported |
| 203-2 | Significant indirect economic impacts |
| **GRI 204 – Procurement Practices** | |

| No. | Disclosure |
|---|---|
| 204-1 | Proportion of spending on local suppliers |
| **GRI 205 – Anti-Corruption** | |
| 205-1 | Operations assessed for risks related to corruption |
| 205-2 | Communication and training in anti-corruption policies and procedures |
| 205-3 | Confirmed incidents of corruption and actions taken |
| **GRI 206 – Anti-competitive Behavior** | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices |
| **GRI 207 – Tax** | |
| 207-1 | Approach to tax |
| 207-2 | Tax governance, control, and risk management |
| 207-3 | Stakeholder engagement and management of concerns related to tax |
| 207-4 | Country-by-country reporting |

# GRI 300 — Environmental

| No. | Disclosure |
|---|---|
| **GRI 301 – Materials** | |
| 301-1 | Materials used by weight or volume |
| 301-2 | Recycled input materials used |
| 301-3 | Reclaimed products and their packaging materials |
| **GRI 302 – Energy** | |
| 302-1 | Energy consumption within the organization |
| 302-2 | Energy consumption outside of the organization |
| 302-3 | Energy intensity |
| 302-4 | Reduction of energy consumption |
| 302-5 | Reductions in energy requirements of products and services |
| **GRI 303 – Water and Effluents** | |
| 303-1 | Interactions with water as a shared resource |
| 303-2 | Management of water discharge related impacts |
| 303-3 | Water withdrawal |
| 303-4 | Water discharge |
| 303-5 | Water consumption |
| **GRI 305 – Emissions** | |

| No. | Disclosure |
|---|---|
| 305-1 | Direct (Scope 1) GHG emissions |
| 305-2 | Energy indirect (Scope 2) GHG emissions |
| 305-3 | Other indirect (Scope 3) GHG emissions |
| 305-4 | GHG emissions intensity |
| 305-5 | Reduction of GHG emissions |
| 305-6 | Emissions of ozone-depleting substances (ODS) |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions |
| **GRI 306 – Waste** | |
| 306-1 | Waste generation and significant waste-related impacts |
| 306-2 | Management of significant waste related impacts |
| 306-3 | Waste generated |
| 306-4 | Waste diverted from disposal |
| 306-5 | Waste directed to disposal |
| **GRI 308 – Supplier Environmental Assessment** | |
| 308-1 | New suppliers that were screened using environmental criteria |
| 308-2 | Negative environmental impacts in the supply chain and actions taken |

# GRI 400 — Social

| No. | Disclosure |
|---|---|
| **GRI 401 – Employment** | |
| 401-1 | New employee hires and employee turnover |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees |
| 403-3 | Parental leave |
| **GRI 402 – Labor/Management Relations** | |
| 402-1 | Minimum notice periods regarding operational changes |
| **GRI 403 – Occupational Health and Safety** | |
| 403-1 | Occupational health and safety management system |
| 403-2 | Hazard identification, risk assessment, and incident investigation |
| 403-3 | Occupational health services |
| 403-4 | Worker participation, consultation, and communication on OH&S |
| 403-5 | Worker training on occupational health and safety |
| 403-6 | Promotion of worker health |
| 403-7 | Prevention and mitigation of OH&S impacts directly linked by business relationships |
| 403-8 | Workers covered by an OH&S management system |
| 403-9 | Work-related injuries |
| 403-10 | Work-related ill health |
| **GRI 404 – Training and Education** | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs |
| 404-3 | Percentage of employees receiving regular performance and career development reviews |
| **GRI 405 – Diversity and Equal Opportunity** | |
| 405-1 | Diversity of governance bodies and employees |
| 405-2 | Ratio of basic salary and remuneration of women to men |
| 406-1 | Incidents of discrimination and corrective actions taken |
| **GRI 407 – Freedom of Association and Collective Bargaining** | |

| No. | Disclosure |
|---|---|
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk |
| **GRI 408 – Child Labor** | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor |
| **GRI 409 – Forced or Compulsory Labor** | |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor |
| **GRI 410 – Security Practices** | |
| 410-1 | Security personnel trained in human rights policies or procedures |
| **GRI 411 – Rights of Indigenous Peoples 2016** | |
| 411-1 | Incidents of violations involving rights of indigenous peoples |
| 413-1 | Community operations: engagement, impact assessments, & development programs. |
| 413-2 | Operations with significant actual or potential negative impacts on local communities. |
| **GRI 414 – Supplier Social Assessment** | |
| 414-1 | New suppliers that were screened using social criteria |
| 414-2 | Negative social impacts in the supply chain and actions taken |
| **GRI 415 – Public Policy** | |
| 415-1 | Political contributions |
| **GRI 416 – Customer Health and Safety** | |
| 416-1 | Assessment of the health and safety impacts of product and service categories |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services |
| **GRI 417 – Marketing and Labeling** | |
| 417-1 | Requirements for product and service information and labeling |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling |
| 417-3 | Incidents of non-compliance concerning marketing communications |
| **GRI 418 – Customer Privacy** | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data |