



Overview of the Code criteria, GRI and EFFAS Indicators

Topics	The Code criteria	GRI SRS indicators	EFFAS indicators
STRATEGY	<ol style="list-style-type: none"> 1. Strategic Analysis and Action 2. Materiality 3. Objectives 4. Depth of the Value Chain 		
PROCESS MANAGEMENT	<ol style="list-style-type: none"> 5. Responsibility 6. Rules and Processes 7. Control 	GRI SRS 102-16	EFFAS S06-01 EFFAS S06-02
	<ol style="list-style-type: none"> 8. Incentive Schemes 	GRI SRS 102-35 GRI SRS 102-38	
	<ol style="list-style-type: none"> 9. Stakeholder Engagement 	GRI SRS 102-44	
	<ol style="list-style-type: none"> 10. Innovation and Product Management 	G4-FS11	EFFAS E13-01 EFFAS V04-12
ENVIRONMENTAL MATTERS	<ol style="list-style-type: none"> 11. Usage of Natural Resources 12. Resource Management 	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 GRI SRS 306-2	EFFAS E04-01 EFFAS E05-01 EFFAS E01-01
	<ol style="list-style-type: none"> 13. Climate-Relevant Emissions 	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5	EFFAS E02-01
SOCIETY	<ol style="list-style-type: none"> 14. Employee Rights 15. Equal Opportunities 16. Qualifications 	GRI SRS 403-4 GRI SRS 403-9 GRI SRS 403-10 GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1	EFFAS S03-01 EFFAS S10-01 EFFAS S10-02 EFFAS S02-02
	<ol style="list-style-type: none"> 17. Human Rights 	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2	EFFAS S07-02 II
	<ol style="list-style-type: none"> 18. Corporate Citizenship 	GRI SRS 201-1	
	<ol style="list-style-type: none"> 19. Political Influence 	GRI SRS 415-1	EFFAS G01-01
	<ol style="list-style-type: none"> 20. Conduct that Complies with the Law and Policy 	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1	EFFAS V01-01 EFFAS V02-01

In order to write a complete Code declaration, users report on 20 criteria and a chosen set of indicators (GRI or EFFAS).