

# GRI Content Index 2022



**DUFRY**

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# GRI CONTENT INDEX 2022

Page indications in this Index refer to the 2022 Dufry Annual Report unless otherwise noted.

Dufry 2022 Sustainability Report applies Global Reporting Initiative (GRI) Universal Standards; 2016\*, 2018\* and 2021\* refer to the Standards issue date, not the date of the information presented in this report.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	SDG	PAGE UNMBER AND/OR URL	OMISSION		GRI SECTOR STANDARD REF. NO.
				REQUIREMENT(S) OMITTED	REASON	
<b>GENERAL DISCLOSURES</b>						
<b>GRI 2:</b> General Disclosures 2021	<b>2-1</b> Organizational details		56-57; 247-248			
	<b>2-2</b> Entities included in the organization's sustainability reporting		233-234			
	<b>2-3</b> Reporting period, frequency and contact point		Pg. 2 Sust. Report 2022 Annex 7 March 2023			
	<b>2-4</b> Restatements of information		There are no restatements of information in this report			
	<b>2-5</b> External assurance		No			
	<b>2-6</b> Activities, value chain and other business relationships		82; 84; 90-93; 97-98			
	<b>2-7</b> Employees	10.3	Pg. 7 Sust. Report 2022 Annex			
	<b>2-8</b> Workers who are not employees		Pg. 7 Sust. Report 2022 Annex			
	<b>2-9</b> Governance structure and composition		254-265			
	<b>2-10</b> Nomination and selection of the highest governance body	5.5; 16.7	254-265			
	<b>2-11</b> Chair of the highest governance body	16.6	254-258			
	<b>2-12</b> Role of the highest governance body in overseeing the management of impacts	5.5; 16.7	261			
	<b>2-13</b> Delegation of responsibility for managing impacts		261			
	<b>2-14</b> Role of the highest governance body in sustainability reporting		Dufry's ESG Report, as well as the ESG Report Annex, GRI Index, UN Global Compact Report and TCFD report are revised and approved by the BoD			
	<b>2-15</b> Conflicts of interest	16.6	260			
	<b>2-16</b> Communication of critical concerns		115-116; 264-265 No critical issues raised.			

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	<b>2-17</b> Collective knowledge of the highest governance body		264-265 Dufry's Board is regularly updates in new issues and concerns that may have an impact over the sustaniable development of the business.			
	<b>2-18</b> Evaluation of the performance of the highest governance body		278-296			
	<b>2-19</b> Remuneration policies		278-296			
	<b>2-20</b> Process to determine remuneration		278-296			
	<b>2-21</b> Annual total compensation ratio		Headquartered in Switzerland, Dufry operates in over 60 countries with different economic development levels and with very varied labor markets. The compensation we offer is based on regular market analyses of the respective positions as well as the employee's skill set and performance. As far as possible, we strive to offer all our employees comparable compensation structures and monitor compliance with minimum standards. The ratio of the annual compensation of the highest-paid employee and any median can vary greatly depending on the market spread between countries and other external influences, such as exchange rates etc. For this reason, we do not consider the requested information to be relevant to assessing the fairness of our compensation structures.			
	<b>2-22</b> Statement on sustainable development strategy		12-20 UNGC Progress Report (pg. 2)			
	<b>2-23</b> Policy commitments	16.3	92; 115-116; 119-120 Code of Conduct, Supplier Code of Conduct and HR Policy at <a href="http://www.dufry.com/en/sustainability">www.dufry.com/en/sustainability</a>			
	<b>2-24</b> Embedding policy commitments		114-116			
	<b>2-25</b> Processes to remediate negative impacts		Code of Conduct, Supplier Code of Conduct and HR Policy at <a href="http://www.dufry.com/en/sustainability">www.dufry.com/en/sustainability</a>			
	<b>2-26</b> Mechanisms for seeking advice and raising concerns		114-116 Code of Conduct and HR Policy at <a href="http://www.dufry.com/en/sustainability">www.dufry.com/en/sustainability</a>			
	<b>2-27</b> Compliance with laws and regulations		114-116			
	<b>2-28</b> Membership associations		118			
	<b>2-29</b> Approach to stakeholder engagement		84; 118-119			
	<b>2-30</b> Collective bargaining agreements	8.8	Pg. 7 Sust. Report 2022 Annex			

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<b>MATERIAL TOPICS</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-1</b> Process to determine material topics		84			
	<b>3-2</b> List of material topics		85			
<b>ECONOMIC PERFORMANCE</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		8-9; 12-20; 120			
<b>GRI 201:</b> Economic Performance 2016	<b>201-1</b> Direct economic value generated and distributed	8.1; 8.2; 9.1; 9.4; 9.5	120			
	<b>201-2</b> Financial implications and other risks and opportunities due to climate change	13.1	TCFD Report (Pg. 5)			
	<b>201-3</b> Defined benefit plan obligations and other retirement plans		147-148; 199-203			
	<b>201-4</b> Financial assistance received from government		None			
<b>MARKET PRESENCE</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		28-43			
<b>GRI 202:</b> Market Presence 2016	<b>202-1</b> Ratios of standard entry level wage by gender compared to local minimum wage	1.2; 5.1; 8.5	Pg. 7 Sust. Report 2022 Annex			
	<b>202-2</b> Proportion of senior management hired from the local community	8.5	Pg. 7 Sust. Report 2022 Annex			
<b>PROCUREMENT PRACTICES</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		64-67			
<b>GRI 204:</b> Procurement Practices 2016	<b>204-1</b> Proportion of spending on local suppliers	8.3	Pg. 8 Sust. Report 2022 Annex			
<b>ANTI-CORRUPTION</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		114-116			
	<b>205-2</b> Communication and training about anti-corruption policies and procedures	16.5	114-116			
<b>ANTI-COMPETITIVE BEHAVIOR</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		114-116			
<b>GRI 206:</b> Anti- competitive Behavior 2016	<b>206-1</b> Legal actions for anti- competitive behavior, anti- trust, and monopoly practices	16.3	During 2022, Dufrey didn't have any legal action for anti- competitive behaviour, anti- trust or monopoly practices			

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<b>MATERIALS</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		96-103			
	<b>301-3</b> Reclaimed products and their packaging materials	8.4; 12.2; 12.5	N/A			
<b>ENERGY</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		96-102			
<b>GRI 302:</b> Energy 2016	<b>302-1</b> Energy consumption within the organization	7.2; 7.3; 8.4; 12.2; 13.1	99 (109,857 MWh)			
	<b>302-3</b> Energy intensity	7.3; 8.4; 12.2; 13.1	99 (232.94 kWh / m <sup>2</sup> ) Energy intensity calculated over the total m <sup>2</sup> of commercial surface operated by Dufrey			
<b>EMISSIONS</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		97-103			
<b>GRI 305:</b> Emissions 2016	<b>305-1</b> Direct (Scope 1) GHG emissions	3.9; 12.4; 13.1; 14.3; 15.2	99			
	<b>305-2</b> Energy indirect (Scope 2) GHG emissions	3.9; 12.4; 13.1; 14.3; 15.2	99			
	<b>305-3</b> Other indirect (Scope 3) GHG emissions	3.9; 12.4; 13.1; 14.3; 15.2	99			
	<b>305-4</b> GHG emissions intensity	13.1; 14.3; 15.2	99			
	<b>305-5</b> Reduction of GHG emissions	13.1; 14.3; 15.2	99-101			
<b>EMPLOYMENT</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		107-113			
<b>GRI 401:</b> Employment 2016	<b>401-1</b> New employee hires and employee turnover	5.1; 8.5; 8.6; 10.3	Pg. 8-9 Sust. Report 2022 Annex			
<b>LABOR/MANAGEMENT RELATIONS</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		107-113			
<b>GRI 402:</b> Labor/ Management Relations 2016	<b>402-1</b> Minimum notice periods regarding operational changes	8.8	Pg. 8-9 Sust. Report 2022 Annex			
<b>OCCUPATIONAL HEALTH AND SAFETY</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		108-110			

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<b>GRI 403:</b> Occupational Health and Safety 2018	<b>403-1</b> Occupational health and safety management system	8.8	108-110				
	<b>403-2</b> Hazard identification, risk assessment, and incident investigation	8.8	108-110				
	<b>403-3</b> Occupational health services	8.8	108-110				
	<b>403-4</b> Worker participation, consultation, and communication on occupational health and safety	8.8; 16.7	108-110				
	<b>403-5</b> Worker training on occupational health and safety	8.8	108-110				
	<b>403-6</b> Promotion of worker health	3.3; 3.5; 3.7; 3.8	108-110				
	<b>403-7</b> Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	8.8	108-110				
	<b>403-8</b> Workers covered by an occupational health and safety management system	8.8	Pg. 9 Sust. Report 2022 Annex				
	<b>403-9</b> Work-related injuries	4.3; 4.4; 4.5; 5.1; 8.2; 8.5	Pg. 10 Sust. Report 2022 Annex				
<b>TRAINING AND EDUCATION</b>							
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		110-111; 116				
<b>GRI 404:</b> Training and Education 2016	<b>404-1</b> Average hours of training per year per employee	4.3; 4.4; 4.5; 5.1; 8.2; 8.5	Pg. 10 Sust. Report 2022 Annex				
	<b>404-3</b> Percentage of employees receiving regular performance and career development reviews	5.1; 8.5; 10.3	Pg. 10 Sust. Report 2022 Annex				
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>							
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		105-106; 108				
<b>GRI 405:</b> Diversity and Equal Opportunity 2016	<b>405-1</b> Diversity of governance bodies and employees	5.1; 5.5; 8.5	Pg. 11 Sust. Report 2022 Annex				
<b>NON-DISCRIMINATION</b>							
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		105-106; 108				
<b>GRI 406:</b> Non-discrimination 2016	<b>406-1</b> Incidents of discrimination and corrective actions taken	5.1; 8.8	Pg. 11 Sust. Report 2022 Annex				
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>							
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		105-106; 108				
<b>GRI 407:</b> Freedom of Association and Collective Bargaining 2016	<b>407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	8.8	119-120 Pg. 12 Sust. Report 2022 Annex				

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<b>SECURITY PRACTICES</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		Pg. 12 Sust. Report 2022 Annex			
<b>GRI 410:</b> Security Practices 2016	<b>410-1</b> Security personnel trained in human rights policies or procedures	16.1	Pg. 12 Sust. Report 2022 Annex			
<b>SUPPLIER SOCIAL ASSESSMENT</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		Pg. 12 Sust. Report 2022 Annex			
<b>GRI 414:</b> Supplier Social Assessment 2016	<b>414-1</b> New suppliers that were screened using social criteria	5.2; 8.8; 16.1	N/A			
<b>PUBLIC POLICY</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		Pg. 12 Sust. Report 2022 Annex			
<b>GRI 415:</b> Public Policy 2016	<b>415-1</b> Political contributions	16.5	Pg. 12 Sust. Report 2022 Annex			
<b>CUSTOMER HEALTH AND SAFETY</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		58-63; 93			
<b>GRI 416:</b> Customer Health and Safety 2016	<b>416-1</b> Assessment of the health and safety impacts of product and service categories		Pg. 12 Sust. Report 2022 Annex			
<b>MARKETING AND LABELING</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		58-63; 93			
<b>GRI 417:</b> Marketing and Labeling 2016	<b>417-1</b> Requirements for product and service information and labeling	12.8	58-63; 93			
	<b>417-2</b> Incidents of non- compliance concerning product and service information and labeling	16.3	During 2022, Dufrey has not been notified through the available channels of any significant sanction for non- compliance concerning product and service information and labeling			
	<b>417-3</b> Incidents of non- compliance concerning marketing communications	16.3	During 2022, Dufrey has not been notified through the available channels of any significant sanction for non- compliance concerning product and service information and labeling			
<b>CUSTOMER PRIVACY</b>						
<b>GRI 3:</b> Material Topics 2021	<b>3-3</b> Management of material topics		93-95			
<b>GRI 418:</b> Customer Privacy 2016	<b>418-1</b> Substantiated complaints concerning breaches of customer privacy and losses of customer data	16.3; 16.10	During 2022, Dufrey has not been notified through the available channels of any significant sanction for the breach of the customer's privacy and personal data protection rules			