

GRI content index 2023

Statement of use	Sagemcom Group has reported the information cited in this GRI content index for the period 01 January to 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	https://www.sagemcom.com/en/group
	2-2 Entities included in the organization's sustainability reporting	Annual report 2023 pages 90 to end
	2-3 Reporting period, frequency and contact point	Annual report 2023 pages 90 to end
	2-4 Restatements of information	N/A
	2-5 External assurance	third party verification by Deloitte
	2-6 Activities, value chain and other business relationships	https://www.sagemcom.com/en/group
	2-7 Employees	Annual report 2023 Pages 93 to 100
	2-8 Workers who are not employees	Annual report 2023 Pages 93 to 100
	2-9 Governance structure and composition	https://www.sagemcom.com/en/group
	2-10 Nomination and selection of the highest governance body	https://www.sagemcom.com/en/group
	2-11 Chair of the highest governance body	https://www.sagemcom.com/en/group
	2-12 Role of the highest governance body in overseeing the management of impacts	https://www.sagemcom.com/sites/default/files/2023-12/Sagemcom_mission_report_2023_EN.pdf
	2-13 Delegation of responsibility for managing impacts	https://www.sagemcom.com/sites/default/files/2023-12/Sagemcom_mission_report_2023_EN.pdf
	2-14 Role of the highest governance body in sustainability reporting	https://www.sagemcom.com/sites/default/files/2023-12/Sagemcom_mission_report_2023_EN.pdf
	2-15 Conflicts of interest	Annual report 2023 p34
	2-16 Communication of critical concerns	not reported
	2-17 Collective knowledge of the highest governance body	https://www.sagemcom.com/sites/default/files/2023-12/Sagemcom_mission_report_2023_EN.pdf
	2-18 Evaluation of the performance of the highest governance body	https://www.sagemcom.com/sites/default/files/2023-12/Sagemcom_mission_report_2023_EN.pdf
	2-19 Remuneration policies	Annual report 2023 p39
	2-20 Process to determine remuneration	Annual report 2023 p39
	2-21 Annual total compensation ratio	not reported
	2-22 Statement on sustainable development strategy	Annual report 2023 p12
	2-23 Policy commitments	https://www.sagemcom.com/sites/default/files/Nos_engagements_Sagemcom.pdf
	2-24 Embedding policy commitments	https://www.sagemcom.com/sites/default/files/Nos_engagements_Sagemcom.pdf
	2-25 Processes to remediate negative impacts	not reported
	2-26 Mechanisms for seeking advice and raising concerns	https://sagemcom.whispli.com/lp/ethics?locale=en
	2-27 Compliance with laws and regulations	Annual report 2023 p12
	2-28 Membership associations	Annual report 2023 p41-p43
	2-29 Approach to stakeholder engagement	https://www.sagemcom.com/sites/default/files/Nos_engagements_Sagemcom.pdf
	2-30 Collective bargaining agreements	Annual report 2023 Page 101
GRI 3: Material Topics 2021	3-1 Process to determine material topics	not reported
	3-2 List of material topics	not reported
	3-3 Management of material topics	see annual report per section
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	not reported
	201-2 Financial implications and other risks and opportunities due to climate change	not reported
	201-3 Defined benefit plan obligations and other retirement plans	not reported
	201-4 Financial assistance received from government	not reported
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annual report 2023 Page 102
	202-2 Proportion of senior management hired from the local community	Annual report 2023 Page 103
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	not reported
	203-2 Significant indirect economic impacts	not reported
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	not reported
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual report 2023 p30-35
	205-2 Communication and training about anti-corruption policies and procedures	Annual report 2023 p30-35
	205-3 Confirmed incidents of corruption and actions taken	Annual report 2023 p30-35
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Annual report 2023 p30-35
GRI 207: Tax 2019	207-1 Approach to tax	not reported

	207-2 Tax governance, control, and risk management	not reported
	207-3 Stakeholder engagement and management of concerns related to tax	not reported
	207-4 Country-by-country reporting	not reported
GRI 301: Materials 2016	301-1 Materials used by weight or volume	not reported
	301-2 Recycled input materials used	not reported
	301-3 Reclaimed products and their packaging materials	not reported
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Annual report 2023 Page 91
	302-2 Energy consumption outside of the organization	Annual report 2023 Page 91
	302-3 Energy intensity	Annual report 2023 Page 91
	302-4 Reduction of energy consumption	Annual report 2023 Page 91
	302-5 Reductions in energy requirements of products and services	Annual report 2023 Page 91
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Annual report 2023 p65
	303-2 Management of water discharge-related impacts	Annual report 2023 p65
	303-3 Water withdrawal	not reported
	303-4 Water discharge	not reported
	303-5 Water consumption	not reported
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Annual report 2023 p66
	304-2 Significant impacts of activities, products and services on biodiversity	Annual report 2023 p66
	304-3 Habitats protected or restored	Annual report 2023 p66
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Annual report 2023 p66
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual report 2023 Page 90
	305-2 Energy indirect (Scope 2) GHG emissions	Annual report 2023 Page 90
	305-3 Other indirect (Scope 3) GHG emissions	Annual report 2023 Page 90
	305-4 GHG emissions intensity	Annual report 2023 Page 79
	305-5 Reduction of GHG emissions	Annual report 2023 Page 90
	305-6 Emissions of ozone-depleting substances (ODS)	not reported
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	not reported
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Annual report 2023 p66-67
	306-2 Management of significant waste-related impacts	Annual report 2023 p66-67
	306-3 Waste generated	Annual report 2023 Page 92
	306-4 Waste diverted from disposal	Annual report 2023 Page 92
	306-5 Waste directed to disposal	Annual report 2023 Page 92
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual report 2023 p68
	308-2 Negative environmental impacts in the supply chain and actions taken	Annual report 2023 p68
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annual report 2023 Pages 104 to 107
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	not reported
	401-3 Parental leave	Annual report 2023 p40
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	not reported
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual report 2023 p54-59
	403-2 Hazard identification, risk assessment, and incident investigation	Annual report 2023 p54-59
	403-3 Occupational health services	Annual report 2023 p54-59
	403-4 Worker participation, consultation, and communication on occupational health and safety	Annual report 2023 Page 108
	403-5 Worker training on occupational health and safety	Annual report 2023 p54-59
	403-6 Promotion of worker health	Annual report 2023 p54-59
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual report 2023 p54-59
	403-8 Workers covered by an occupational health and safety management system	Annual report 2023 p54-59
	403-9 Work-related injuries	Annual report 2023 Pages 108 to 110
	403-10 Work-related ill health	not reported
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Annual report 2023 Pages 110 to 111
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual report 2023 p44-52
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual report 2023 Page 111

GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual report 2023 p36-40
	405-2 Ratio of basic salary and remuneration of women to men	Annual report 2023 p100
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	not reported
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Annual report 2023 Page 111
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Annual report 2023 p22-23
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual report 2023 p22-23
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Annual report 2023 p22-23
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	not reported
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	not reported
	413-2 Operations with significant actual and potential negative impacts on local communities	not reported
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual report 2023 p22-23
	414-2 Negative social impacts in the supply chain and actions taken	not reported
GRI 415: Public Policy 2016	415-1 Political contributions	not reported
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	not reported
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	not reported
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	not reported
	417-2 Incidents of non-compliance concerning product and service information and labeling	not reported
	417-3 Incidents of non-compliance concerning marketing communications	not reported
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	not reported