

# GRI content index

<b>STATEMENT OF USE</b>	bpostgroup has reported the information cited in this GRI content index for the period January 1, 2022 to December 31, 2022 with reference to the GRI Standards.
<b>GRI 1 USED</b>	GRI 1: Foundation 2021

<b>GRI STANDARD</b>	<b>DISCLOSURE</b>	<b>LOCATION</b>
<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-1 Organizational details	<a href="#">Chapter Financial Consolidated Statements (bpostgroup structure)</a>
	2-2 Entities included in the organization’s sustainability reporting	<a href="#">Appendix – Data coverage</a>
	2-3 Reporting period, frequency and contact point	<a href="#">Appendix – Data coverage</a>
	2-4 Restatements of information	<a href="#">Appendix – Non-financial consolidated statements</a>
	2-5 External assurance	<a href="#">Appendix – Data coverage, Chapter Management Responsibility Statement and Report of the Joint Auditors</a>
	2-6 Activities, value chain and other business relationships	<a href="#">Chapter Shared Value Creation (Profile)</a>
	2-7 Employees	<a href="#">Chapter Shared Value Creation (Profile)</a>
	2-8 Workers who are not employees	<a href="#">Chapter Social Value, Chapter Non-financial Consolidated Statements</a>
	2-9 Governance structure and composition	<a href="#">Chapter Governance – Governance Structure, Chapter Shared Value Creation</a>
	2-10 Nomination and selection of the highest governance body	<a href="#">Chapter Corporate Governance Statement</a>
	2-11 Chair of the highest governance body	<a href="#">Chapter Corporate Governance Statement</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Chapter Corporate Governance Statement</a>
	2-13 Delegation of responsibility for managing impacts	<a href="#">Chapter Corporate Governance Statement</a>
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">Chapter Corporate Governance Statement (ESG Committee)</a>
	2-15 Conflicts of interest	<a href="#">Chapter Corporate Governance Statement</a>
	2-16 Communication of critical concerns	<a href="#">Chapter Corporate Governance Statement</a>
	2-17 Collective knowledge of the highest governance body	<a href="#">Chapter Corporate Governance Statement</a>
	2-18 Evaluation of the performance of the highest governance body	<a href="#">Chapter Corporate Governance Statement</a>
	2-19 Remuneration policies	<a href="#">Chapter Corporate Governance Statement</a>
	2-20 Process to determine remuneration	<a href="#">Chapter Corporate Governance Statement</a>
	2-21 Annual total compensation ratio	<a href="#">Chapter Corporate Governance Statement</a>
	2-22 Statement on sustainable development strategy	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a>
	2-23 Policy commitments	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a>
	2-24 Embedding policy commitments	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue, Chapter Environmental value, Chapter Social Value</a>
	2-25 Processes to remediate negative impacts	<a href="#">Chapter Environmental value, Chapter Social Value</a>
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a>
	2-27 Compliance with laws and regulations	<a href="#">Chapter Corporate Governance Statement</a>
	2-28 Membership associations	<a href="#">Chapter Awards and Recognitions</a>

GRI STANDARD	DISCLOSURE	LOCATION
	2-29 Approach to stakeholder engagement	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a> <a href="#">Stakeholder Policy</a>
	2-30 Collective bargaining agreements	<a href="#">Code of Conduct</a>
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-1 Process to determine material topics	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a>
	3-2 List of material topics	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a>
	3-3 Management of material topics	<a href="#">Appendix – Materiality Assessment and Stakeholder Dialogue</a> , <a href="#">Chapter Social Value</a> , <a href="#">Chapter Environmental value</a>
<b>GRI 201: ECONOMIC PERFORMANCE 2016</b>	201-1 Direct economic value generated and distributed	<a href="#">Chapter Financial Review</a>
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Chapter Corporate Governance</a> , <a href="#">Chapter EU Taxonomy</a> , <a href="#">Chapter Environmental value</a>
	201-3 Defined benefit plan obligations and other retirement plans	<a href="#">Chapter Corporate Governance</a>
	201-4 Financial assistance received from government	<a href="#">Chapter Corporate Governance</a>
<b>GRI 202: MARKET PRESENCE 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Chapter Corporate Governance</a>
	202-2 Proportion of senior management hired from the local community	<a href="#">Chapter Corporate Governance</a>
<b>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</b>	203-1 Infrastructure investments and services supported	<a href="#">Chapter Financial Consolidated Statements</a> , <a href="#">Chapter Risk Management</a> , <a href="#">Chapter EU Taxonomy</a> , <a href="#">Chapter Environmental Value</a>
	203-2 Significant indirect economic impacts	<a href="#">Chapter Financial Consolidated Statements</a> , <a href="#">Chapter Risk Management</a> , <a href="#">Chapter EU Taxonomy</a> , <a href="#">Chapter Environmental Value</a>
<b>GRI 204: PROCUREMENT PRACTICES 2016</b>	204-1 Proportion of spending on local suppliers	<a href="#">Chapter Environmental value (Sustainable Procurement)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 205: ANTI-CORRUPTION 2016</b>	205-1 Operations assessed for risks related to corruption	<a href="#">Code of Conduct</a> <a href="#">Chapter Corporate Governance</a>
	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Chapter Corporate Governance</a> <a href="#">Code of Conduct</a>
	205-3 Confirmed incidents of corruption and actions taken	<a href="#">Chapter Corporate Governance</a> , <a href="#">Chapter Non-financial Consolidated Statements</a> <a href="#">Code of Conduct</a>
<b>GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Chapter Risk Management</a>
<b>GRI 207: TAX 2019</b>	207-1 Approach to tax	<a href="#">Chapter Financial Consolidated Statements</a>
	207-2 Tax governance, control, and risk management	<a href="#">Chapter Financial Consolidated Statements</a>
	207-3 Stakeholder engagement and management of concerns related to tax	<a href="#">Chapter Financial Consolidated Statements</a>
	207-4 Country-by-country reporting	<a href="#">Chapter Financial Consolidated Statements</a>
<b>GRI 301: MATERIALS 2016</b>	301-1 Materials used by weight or volume	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	301-2 Recycled input materials used	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	301-3 Reclaimed products and their packaging materials	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 302: ENERGY 2016</b>	302-1 Energy consumption within the organization	<a href="#">Chapter Environmental value (Green buildings)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	302-2 Energy consumption outside of the organization	<a href="#">Chapter Environmental value (Green buildings)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>

GRI STANDARD	DISCLOSURE	LOCATION
	302-3 Energy intensity	<a href="#">Chapter Environmental value (Green buildings)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	302-4 Reduction of energy consumption	<a href="#">Chapter Environmental value (Green buildings)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	302-5 Reductions in energy requirements of products and services	<a href="#">Chapter Environmental value (Green buildings)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 305: EMISSIONS 2016</b>	305-1 Direct (Scope 1) GHG emissions	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-4 GHG emissions intensity	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-5 Reduction of GHG emissions	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Chapter Environmental value (Carbon Footprint)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 306: WASTE 2020</b>	306-1 Waste generation and significant waste-related impacts	<a href="#">Chapter Environmental value Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	306-2 Management of significant waste-related impacts	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	306-3 Waste generated	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	306-4 Waste diverted from disposal	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	306-5 Waste directed to disposal	<a href="#">Chapter Environmental value (Carbon Footprint, Sustainable Packaging)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016</b>	308-1 New suppliers that were screened using environmental criteria	<a href="#">Chapter Environmental value (Sustainable Procurement)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	308-2 Negative environmental impacts in the supply chain and actions taken	<a href="#">Chapter Environmental value (Sustainable Procurement)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 401: EMPLOYMENT 2016</b>	401-1 New employee hires and employee turnover	<a href="#">Chapter Social Value (Be a career lifter for our employees)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Chapter Corporate Governance Statement</a>
	401-3 Parental leave	<a href="#">Chapter Corporate Governance Statement</a>
<b>GRI 402: LABOR/MANAGEMENT RELATIONS 2016</b>	402-1 Minimum notice periods regarding operational changes	<a href="#">Chapter Corporate Governance Statement</a>
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>	403-1 Occupational health and safety management system	<a href="#">Chapter Social Value (Health and Safety of our People First)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">Chapter Social Value (Health and Safety of our People First)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-3 Occupational health services	<a href="#">Chapter Social Value (Health and Safety of our People First)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">Chapter Social Value (Health and Safety of our People First)</a> , <a href="#">Chapter Non-financial Consolidated Statements</a>

GRI STANDARD	DISCLOSURE	LOCATION
	403-5 Worker training on occupational health and safety	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-6 Promotion of worker health	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-8 Workers covered by an occupational health and safety management system	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-9 Work-related injuries	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	403-10 Work-related ill health	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	404-1 Average hours of training per year per employee	<a href="#">Chapter Social Value</a> (Be a career lifter for our employees), <a href="#">Chapter Non-financial Consolidated Statements</a>
	404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">Chapter Social Value</a> (Be a career lifter for our employees), <a href="#">Chapter Non-financial Consolidated Statements</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	<a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	405-1 Diversity of governance bodies and employees	<a href="#">Chapter Corporate Governance Statement</a>
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">Chapter Corporate Governance Statement</a>
<b>GRI 406: NON-DISCRIMINATION 2016</b>	406-1 Incidents of discrimination and corrective actions taken	<a href="#">Chapter Corporate Governance Statement</a> (Ethics)
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Code of Conduct</a> <a href="#">Human Rights Policy</a> <a href="#">Supplier Code of Conduct</a>
<b>GRI 408: CHILD LABOR 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	<a href="#">Code of Conduct</a> <a href="#">Human Rights Policy</a>
<b>GRI 409: FORCED OR COMPULSORY LABOR 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Supplier Code of Conduct</a>
<b>GRI 410: SECURITY PRACTICES 2016</b>	410-1 Security personnel trained in human rights policies or procedures	<a href="#">Human Rights Policy</a>
<b>GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	<a href="#">Human Rights Policy</a>
<b>GRI 413: LOCAL COMMUNITIES 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Stakeholder Policy
<b>GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016</b>	414-1 New suppliers that were screened using social criteria	<a href="#">Supplier Code of Conduct</a>
	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Supplier Code of Conduct</a>
<b>GRI 415: PUBLIC POLICY 2016</b>	415-1 Political contributions	<a href="#">Chapter Corporate Governance Statement</a>
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">Chapter Social Value</a> (Health and Safety of our People First), <a href="#">Chapter Non-financial Consolidated Statements</a>
<b>GRI 418: CUSTOMER PRIVACY 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">bpost privacy policy</a>