



# GRI Index 2024

Kemira previously disclosed non-financial information based on the Non-Financial Reporting Directive (NFRD) and prepared the sustainability information in accordance with the Global Reporting Initiative (GRI) disclosures. Starting from 2024, Kemira now reports according to the Corporate Sustainability Reporting Directive (CSRD) requirements.

As of 2024, Kemira will no longer publish a separate Sustainability Report based on the Global Reporting Initiative (GRI). As the disclosure requirements between CSRD and GRI differ, some previously reported KPIs and metrics required by GRI will no longer be reported in this Sustainability Statement. Kemira has compiled a GRI index to ease the transition to CSRD reporting.

GRI Index disclosure requirements are linked to Kemira's Sustainability statement which follows European Sustainability Reporting Standards (ESRS):

[Kemira Sustainability statement 2024](#)

## GRI Content Index

### GRI 102-55

Abbreviations:

AR= Annual Review

GRI=Annual Review Annex

CG = Corporate Governance

FS = Financial Statements

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)	DOCUMENT	UNITED NATIONS GLOBAL COMPACT
<b>GRI 2: General Disclosures 2021</b>	<b>The organization and its reporting practices</b>			
	2-1 Organizational details	24, 30	Sustainability Statement	
	2-2 Entities included in the organization's sustainability reporting	24	Sustainability Statement	
	2-3 Reporting period, frequency and contact point	24	Sustainability Statement	
	2-4 Restatements of information	N/A	Sustainability Statement	
	2-5 External assurance	190-192	Sustainability Statement	
	<b>Activities and workers</b>			
	2-6 Activities, value chain and other business relationships	30	Sustainability Statement	
	2-7 Employees	80-86	Sustainability Statement	Principle 6
	2-8 Workers who are not employees	80-86	Sustainability Statement	Principle 6
	<b>Governance</b>			All principles
	2-9 Governance structure and composition	25-28	Sustainability Statement	
	2-10 Nomination and selection of the highest governance body	2-4	Corporate Governance Statement	
	2-11 Chair of the highest governance body	3-4, 11-12	Corporate Governance Statement	
	2-12 Role of the highest governance body in overseeing the management of impacts	4-5	Corporate Governance Statement	
	2-13 Delegation of responsibility for managing impacts	5-9	Corporate Governance Statement	
	2-14 Role of the highest governance body in sustainability reporting	24	Sustainability Statement	
	2-15 Conflicts of interest	9-10	Corporate Governance Statement	
	2-16 Communication of critical concerns	2-10	Corporate Governance Statement	
	2-17 Collective knowledge of the highest governance body	2-10 27	Corporate Governance Statement Sustainability Statement	
	2-18 Evaluation of the performance of the highest governance body	2-10	Corporate Governance Statement	
	2-19 Remuneration policies	16-22	Remuneration Report	
	2-20 Process to determine remuneration	16-22	Remuneration Report	
	2-21 Annual total compensation ratio	85-86	Sustainability Statement	

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	<b>Strategy, policies and practices</b>			All principles
	2-22 Statement on sustainable development strategy	30-31	Sustainability Statement	
	2-23 Policy commitments	93-95	Sustainability Statement	
	2-24 Embedding policy commitments	93-95	Sustainability Statement	
	2-25 Processes to remediate negative impacts	79, 89	Sustainability Statement	
	2-26 Mechanisms for seeking advice and raising concerns	89	Sustainability Statement	
	2-27 Compliance with laws and regulations	24-100	Sustainability Statement	
	2-28 Membership associations	98	Sustainability Statement	
	<b>Stakeholder engagement</b>			
	2-29 Approach to stakeholder engagement	32	Sustainability Statement	
	2-30 Collective bargaining agreements	83	Sustainability Statement	Principle 3
<b>GRI 3: Material Topics 2021</b>	<b>Disclosures on materials topics</b>			
	3-1 Process to determine material topics	33-37	Sustainability Statement	All principles
	3-2 List of material topics	35	Sustainability Statement	
	3-3 Management of material topics	24-100	Sustainability Statement	
	<b>Material Topics</b>			
	<b>Product development</b>			
	GRI 3-3 Management of material topics	68	Sustainability Statement	
<b>Own material topic</b>	Product development	70-74	Sustainability Statement	Principle 9
	<b>Product stewardship</b>			
	GRI 3-3 Management of material topics	56, 61, 87	Sustainability Statement	
Own material topic	Product stewardship	56-57, 87-88	Sustainability Statement	Principle 9
	<b>Products and solutions</b>			
	GRI 3-3 Management of material topics	68	Sustainability Statement	
Own material topic	Products and solutions	70-74	Sustainability Statement	Principle 9

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<b>BIODIVERSITY</b>				
GRI 101: Biodiversity 2024	GRI 3-3 Management of material topics	67	Sustainability Statement	
	101-1 Policies to halt and reverse biodiversity loss	67-68	Sustainability Statement	
	101-2 Management of biodiversity impacts	67	Sustainability Statement	
	101-4 Identification of biodiversity impacts	67	Sustainability Statement	
	101-5 Locations with biodiversity impacts	67	Sustainability Statement	
	101-6 Direct drivers of biodiversity loss	67-68	Sustainability Statement	
	101-7 Changes to the state of biodiversity	67-68	Sustainability Statement	
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	67-68	Sustainability Statement	Principles 7, 8
	304-2 Significant impacts of activities, products, and services on biodiversity	N/A	Sustainability Statement	Principles 7, 8
	304-3 Habitats protected or restored	N/A	Sustainability Statement	Principles 7, 8
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A	Sustainability Statement	Principles 7, 8
<b>GRI 200 Economic Standard Series</b>				
<b>ECONOMIC PERFORMANCE</b>				
GRI 201: Economic Performance 2016	GRI 3-3 Management of material topics	101-185	Financial statements	
	201-1 Direct economic value generated and distributed	101-185	Financial statements	
	201-2 Financial implications and other risks and opportunities due to climate change	45-55	Sustainability Statement	
	201-3 Defined benefit plan obligations and other retirement plans	101-185	Financial statements	
	201-4 Financial assistance received from government	101-185	Financial statements	
<b>ANTI-CORRUPTION</b>				
GRI 205: Anti-corruption 2016	GRI 3-3 Management of material topics	92	Sustainability Statement	Principle 10
	205-1 Operations assessed for risks related to corruption	97-98	Sustainability Statement	Principle 10
	205-2 Communication and training about anti-corruption policies and procedures	97-98	Sustainability Statement	Principle 10
	205-3 Confirmed incidents of corruption and actions taken	97-98	Sustainability Statement	Principle 10
<b>ANTI-COMPETITIVE BEHAVIOR</b>				
GRI 206: Anti-competitive Behavior 2016	GRI 3-3 Management of material topics	92	Sustainability Statement	
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	97-98	Sustainability Statement	

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	<b>TAX</b>			
GRI 207: Tax 2019	GRI 3-3 Management of material topics	2-8	Tax Footprint Report	
	207-1 Approach to tax	2-8	Tax Footprint Report	
	207-2 Tax governance, control, and risk management	2-8	Tax Footprint Report	
	207-3 Stakeholder engagement and management of concerns related to tax	2-8	Tax Footprint Report	
	<b>GRI 300 Environmental Standards Series</b>			
	<b>MATERIALS</b>			
GRI 301: Materials 2016	GRI 3-3 Management of material topics	68	Sustainability Statement	
	301-1 Materials used by weight or volume	70-74	Sustainability Statement	Principles 7, 8
	301-2 Recycled input materials used	70-74	Sustainability Statement	Principles 7, 8, 9
	<b>ENERGY</b>			
GRI 302: Energy 2016	GRI 3-3 Management of material topics	45	Sustainability Statement	
	302-1 Energy consumption within the organization	51	Sustainability Statement	Principles 7, 8
	302-2 Energy consumption outside of the organization	51	Sustainability Statement	
	302-3 Energy intensity	51	Sustainability Statement	Principle 8
	302-4 Reduction of energy consumption	51	Sustainability Statement	Principles 8, 9
	<b>WATER</b>			
GRI 303: Water and Effluents 2018	GRI 3-3 Management of material topics	61	Sustainability Statement	
	303-1 Interactions with water as a shared resource	61-66	Sustainability Statement	Principles 7, 8
	303-2 Management of water discharge-related impacts	61-66	Sustainability Statement	
	303-3 Water withdrawal	65	Sustainability Statement	Principles 7, 8
	303-4 Water discharge	65	Sustainability Statement	Principles 7, 8
	303-5 Water consumption	65	Sustainability Statement	Principle 9
	<b>EMISSIONS</b>			
GRI 305: Emissions 2016	GRI 3-3 Management of material topics	45	Sustainability Statement	
	305-1 Direct (Scope 1) GHG emissions	49-52	Sustainability Statement	Principles 7, 8
	305-2 Energy indirect (Scope 2) GHG emissions	49-52	Sustainability Statement	Principles 7, 8
	305-3 Other indirect (Scope 3) GHG emissions	49-52	Sustainability Statement	Principles 7, 8
	305-4 GHG emissions intensity	49-52	Sustainability Statement	Principle 8
	305-5 Reduction of GHG emissions	45-55	Sustainability Statement	Principles 8, 9
	305-6 Emissions of ozone-depleting substances (ODS)	56-60	Sustainability Statement	Principles 7, 8
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	56-60	Sustainability Statement	Principles 7, 8

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<b>WASTE</b>				
	GRI 3-3 Management of material topics	68	Sustainability Statement	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	70-76	Sustainability Statement	Principles 7, 8
	306-2 Management of significant waste-related impacts	70-76	Sustainability Statement	Principles 7, 8
	306-3 Waste generated	70-76	Sustainability Statement	Principles 7, 8
	306-4 Waste diverted from disposal	70-76	Sustainability Statement	Principles 7, 8
	306-5 Waste directed to disposal	70-76	Sustainability Statement	Principles 7, 8
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>				
	GRI 3-3 Management of material topics	45, 56, 61, 70	Sustainability Statement	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	72	Sustainability Statement	Principles 7, 8
	308-2 Negative environmental impacts in the supply chain and actions taken	67,70	Sustainability Statement	Principles 7, 8
<b>GRI 400 Social Standards Series</b>				
<b>EMPLOYMENT</b>				
	GRI 3-3 Management of material topics	77	Sustainability Statement	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	77-86	Sustainability Statement	Principle 6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	77-86	Sustainability Statement	Principle 6
<b>LABOR/MANAGEMENT RELATIONS</b>				
	GRI 3-3 Management of material topics	77	Sustainability Statement	
<b>GRI 402: Labor/Management relations 2016</b>	402-1 Minimum notice periods regarding operational changes	N/A	Sustainability Statement	Principle 3
<b>OCCUPATIONAL HEALTH AND SAFETY</b>				
	GRI 3-3 Management of material topics	77, 87	Sustainability Statement	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	77-91	Sustainability Statement	Principle 6
	403-2 Hazard identification, risk assessment, and incident investigation	77-91	Sustainability Statement	Principle 6
	403-4 Worker participation, consultation, and communication on occupational health and safety	77-91	Sustainability Statement	Principle 6
	403-5 Worker training on occupational health and safety	77-91	Sustainability Statement	Principle 6
	403-9 Work-related injuries	77-91	Sustainability Statement	Principle 6



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	<b>TRAINING AND EDUCATION</b>			
	GRI 3-3 Management of material topics	77	Sustainability Statement	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		Sustainability Statement	Principle 6
	404-2 Programs for upgrading employee skills and transition assistance programs	77-86	Sustainability Statement	Principle 6
	404-3 Percentage of employees receiving regular performance and career development reviews	77-86	Sustainability Statement	Principle 6
	<b>DIVERSITY AND EQUAL OPPORTUNITY</b>			
	GRI 3-3 Management of material topics	77	Sustainability Statement	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	77-86	Sustainability Statement	Principle 6
	405-2 Ratio of basic salary and remuneration of women to men	77-86	Sustainability Statement	Principle 6
	<b>NON-DISCRIMINATION</b>			
	GRI 3-3 Management of material topics	77	Sustainability Statement	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	77-86	Sustainability Statement	Principle 6
	<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>			
	GRI 3-3 Management of material topics	77	Sustainability Statement	
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	77-86	Sustainability Statement	Principle 3
	<b>SUPPLIER SOCIAL ASSESSMENT</b>			
	GRI 3-3 Management of material topics	87	Sustainability Statement	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	87-91	Sustainability Statement	Principle 2, 4, 5
	414-2 Negative social impacts in the supply chain and actions taken	87-91	Sustainability Statement	Principle 2, 4, 5
	<b>PUBLIC POLICY</b>			
	GRI 3-3 Management of material topics	92	Sustainability Statement	
GRI 415: Public Policy 2016	415-1 Political contributions	98	Sustainability Statement	
	<b>CUSTOMER HEALTH AND SAFETY</b>			
	GRI 3-3 Management of material topics	56	Sustainability Statement	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	56-60	Sustainability Statement	Principle 1
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	56-60	Sustainability Statement	Principle 1

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<b>MARKETING AND LABELING</b>				
	GRI 3-3 Management of material topics	87	Sustainability Statement	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelling	90	Sustainability Statement	Principle 1
	417-2 Incidents of non-compliance concerning product and service information and labeling	N/A	Sustainability Statement	Principle 1