



GRI Index 2025

Kemira reports according to the Corporate Sustainability Reporting Directive (CSRD) requirements, which aim to enhance transparency, accountability and comparability in sustainability reporting across the EU. The CSRD is aligned with the EU's objective to achieve climate neutrality by 2050 and to elevate sustainability reporting, environment, social and governance, to a level of importance equal to financial reporting. The CSRD builds upon the foundation of the Non-Financial Reporting Directive and also expands the scope of reporting obligations on companies operating within the EU. Kemira continues to compile a Global Reporting Initiative (GRI) index to enhance visibility and, interests and needs of stakeholders.

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

[Kemira Sustainability statement 2025](#)

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
GRI 2: General Disclosures 2021	The organization and its reporting practices			
	2-1 Organizational details	25, 31	Sustainability Statement	
	2-2 Entities included in the organization's sustainability reporting	25	Sustainability Statement	
	2-3 Reporting period, frequency and contact point	25	Sustainability Statement	
	2-4 Restatements of information	55-57	Sustainability Statement	
	2-5 External assurance	195-197	Sustainability Statement	
	Activities and workers			
	2-6 Activities, value chain and other business relationships	31	Sustainability Statement	
	2-7 Employees	83-90	Sustainability Statement	Principle 6
	2-8 Workers who are not employees	83-90	Sustainability Statement	Principle 6
	Governance			All principles
	2-9 Governance structure and composition	26-29	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	25	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	17-23	Remuneration Report	
	2-20 Process to determine remuneration	17-23	Remuneration Report	

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)	DOCUMENT	UNITED NATIONS GLOBAL COMPACT
	2-21 Annual total compensation ratio	89-90	Sustainability Statement	
	Strategy, policies and practices			All principles
	2-22 Statement on sustainable development strategy	31-32	Sustainability Statement	
	2-23 Policy commitments	97-100	Sustainability Statement	
	2-24 Embedding policy commitments	97-100	Sustainability Statement	
	2-25 Processes to remediate negative impacts	82, 93	Sustainability Statement	
	2-26 Mechanisms for seeking advice and raising concerns	93	Sustainability Statement	
	2-27 Compliance with laws and regulations	25-105	Sustainability Statement	
	2-28 Membership associations	103	Sustainability Statement	
	Stakeholder engagement			
	2-29 Approach to stakeholder engagement	33	Sustainability Statement	
	2-30 Collective bargaining agreements	86	Sustainability Statement	Principle 3
GRI 3: Material Topics 2021	Disclosures on materials topics			
	3-1 Process to determine material topics	34-38	Sustainability Statement	All principles
	3-2 List of material topics	36	Sustainability Statement	
	3-3 Management of material topics	25-105	Sustainability Statement	
	Material Topics			
	Product development			
	GRI 3-3 Management of material topics	70	Sustainability Statement	
Own material topic	Product development	72-78	Sustainability Statement	Principle 9
	Product stewardship			
	GRI 3-3 Management of material topics	58, 63, 91	Sustainability Statement	
Own material topic	Product stewardship	58-59, 91-92	Sustainability Statement	Principle 9
	Products and solutions			
	GRI 3-3 Management of material topics	70	Sustainability Statement	
Own material topic	Products and solutions	72-77	Sustainability Statement	Principle 9

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)	DOCUMENT	UNITED NATIONS GLOBAL COMPACT
	BIODIVERSITY			
GRI 101: Biodiversity 2024	GRI 3-3 Management of material topics	69	Sustainability Statement	
	101-1 Policies to halt and reverse biodiversity loss	69-70	Sustainability Statement	
	101-2 Management of biodiversity impacts	69	Sustainability Statement	
	101-4 Identification of biodiversity impacts	69	Sustainability Statement	
	101-5 Locations with biodiversity impacts	69	Sustainability Statement	
	101-6 Direct drivers of biodiversity loss	69-70	Sustainability Statement	
	101-7 Changes to the state of biodiversity	69-70	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	69-70	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
	GRI 200 Economic Standard Series			
	ECONOMIC PERFORMANCE			
	GRI 3-3 Management of material topics	106-190	Financial statements	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	106-190	Financial statements	
	201-2 Financial implications and other risks and opportunities due to climate change	43-57	Sustainability Statement	
	201-3 Defined benefit plan obligations and other retirement plans	106-190	Financial statements	
	201-4 Financial assistance received from government	106-190	Financial statements	
	ANTI-CORRUPTION			
	GRI 3-3 Management of material topics	96	Sustainability Statement	Principle 10
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	102-103	Sustainability Statement	Principle 10
	205-2 Communication and training about anti-corruption policies and procedures	102-103	Sustainability Statement	Principle 10
	205-3 Confirmed incidents of corruption and actions taken	102-103	Sustainability Statement	Principle 10
	ANTI-COMPETITIVE BEHAVIOR			
	GRI 3-3 Management of material topics	96	Sustainability Statement	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	102-103	Sustainability Statement	

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	TAX			
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	
	GRI 300 Environmental Standards Series			
	MATERIALS			
GRI 301: Materials 2016	GRI 3-3 Management of material topics	70	Sustainability Statement	
	301-1 Materials used by weight or volume	72-77	Sustainability Statement	Principles 7, 8
	301-2 Recycled input materials used	72-77	Sustainability Statement	Principles 7, 8, 9
	ENERGY			
GRI 302: Energy 2016	GRI 3-3 Management of material topics	43	Sustainability Statement	
	302-1 Energy consumption within the organization	53	Sustainability Statement	Principles 7, 8
	302-2 Energy consumption outside of the organization	53	Sustainability Statement	
	302-3 Energy intensity	53	Sustainability Statement	Principle 8
	302-4 Reduction of energy consumption	53	Sustainability Statement	Principles 8, 9
	WATER			
GRI 303: Water and Effluents 2018	GRI 3-3 Management of material topics	63	Sustainability Statement	
	303-1 Interactions with water as a shared resource	63-68	Sustainability Statement	Principles 7, 8
	303-2 Management of water discharge-related impacts	63-68	Sustainability Statement	
	303-3 Water withdrawal	68	Sustainability Statement	Principles 7, 8
	303-4 Water discharge	68	Sustainability Statement	Principles 7, 8
	303-5 Water consumption	68	Sustainability Statement	Principle 9
	EMISSIONS			
GRI 305: Emissions 2016	GRI 3-3 Management of material topics	43	Sustainability Statement	
	305-1 Direct (Scope 1) GHG emissions	48-54	Sustainability Statement	Principles 7, 8
	305-2 Energy indirect (Scope 2) GHG emissions	48-54	Sustainability Statement	Principles 7, 8
	305-3 Other indirect (Scope 3) GHG emissions	48-54	Sustainability Statement	Principles 7, 8
	305-4 GHG emissions intensity	48-54	Sustainability Statement	Principle 8
	305-5 Reduction of GHG emissions	48-54	Sustainability Statement	Principles 8, 9
	305-6 Emissions of ozone-depleting substances (ODS)	58-62	Sustainability Statement	Principles 7, 8
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	58-62	Sustainability Statement	Principles 7, 8

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	WASTE			
	GRI 3-3 Management of material topics	70	Sustainability Statement	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	72-79	Sustainability Statement	Principles 7, 8
	306-2 Management of significant waste-related impacts	72-79	Sustainability Statement	Principles 7, 8
	306-3 Waste generated	72-79	Sustainability Statement	Principles 7, 8
	306-4 Waste diverted from disposal	72-79	Sustainability Statement	Principles 7, 8
	306-5 Waste directed to disposal	72-79	Sustainability Statement	Principles 7, 8
	SUPPLIER ENVIRONMENTAL ASSESSMENT			
	GRI 3-3 Management of material topics	43, 58, 63, 72	Sustainability Statement	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	75	Sustainability Statement	Principles 7, 8
	308-2 Negative environmental impacts in the supply chain and actions taken	43, 58, 63, 69, 72	Sustainability Statement	Principles 7, 8
	GRI 400 Social Standards Series			
	EMPLOYMENT			
	GRI 3-3 Management of material topics	80	Sustainability Statement	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	80-90	Sustainability Statement	Principle 6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	80-90	Sustainability Statement	Principle 6
	LABOR/MANAGEMENT RELATIONS			
	GRI 3-3 Management of material topics	80	Sustainability Statement	
GRI 402: Labor/Management relations 2016	402-1 Minimum notice periods regarding operational changes	N/A	Sustainability Statement	Principle 3
	OCCUPATIONAL HEALTH AND SAFETY			
	GRI 3-3 Management of material topics	80, 91	Sustainability Statement	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	80-95	Sustainability Statement	Principle 6
	403-2 Hazard identification, risk assessment, and incident investigation	80-95	Sustainability Statement	Principle 6
	403-4 Worker participation, consultation, and communication on occupational health and safety	80-95	Sustainability Statement	Principle 6
	403-5 Worker training on occupational health and safety	80-95	Sustainability Statement	Principle 6
	403-9 Work-related injuries	80-95	Sustainability Statement	Principle 6
	TRAINING AND EDUCATION			
	GRI 3-3 Management of material topics	80	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	80-90	Sustainability Statement	Principle 6
	404-3 Percentage of employees receiving regular performance and career development reviews	80-90	Sustainability Statement	Principle 6

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	DIVERSITY AND EQUAL OPPORTUNITY			
	GRI 3-3 Management of material topics	80	Sustainability Statement	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	80-90	Sustainability Statement	Principle 6
	405-2 Ratio of basic salary and remuneration of women to men	80-90	Sustainability Statement	Principle 6
	NON-DISCRIMINATION			
	GRI 3-3 Management of material topics	80	Sustainability Statement	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	80-90	Sustainability Statement	Principle 6
	FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
	GRI 3-3 Management of material topics	80	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	80-90	Sustainability Statement	Principle 3
	SUPPLIER SOCIAL ASSESSMENT			
	GRI 3-3 Management of material topics	91	Sustainability Statement	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	91-95	Sustainability Statement	Principle 2, 4, 5
	414-2 Negative social impacts in the supply chain and actions taken	91-95	Sustainability Statement	Principle 2, 4, 5
	PUBLIC POLICY			
	GRI 3-3 Management of material topics	96	Sustainability Statement	
GRI 415: Public Policy 2016	415-1 Political contributions	103	Sustainability Statement	
	CUSTOMER HEALTH AND SAFETY			
	GRI 3-3 Management of material topics	58	Sustainability Statement	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	58-62	Sustainability Statement	Principle 1
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	58-62	Sustainability Statement	Principle 1
	MARKETING AND LABELING			
	GRI 3-3 Management of material topics	91	Sustainability Statement	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelling	94	Sustainability Statement	Principle 1
	417-2 Incidents of non-compliance concerning product and service information and labeling	N/A	Sustainability Statement	Principle 1