

# GRI CONTENT INDEX 2021



**DUFRY**

WorldClass.WorldWide.

# GRI CONTENT INDEX 2021

Page indications in this Index refer to the 2021 Dufrey Annual Report unless otherwise noted.

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

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS/COMMENTS
<b>GRI 102: GENERAL DISCLOSURES 2016*</b>				
<b>ORGANIZATIONAL PROFILE</b>				
102-1	Name of the organization		Dufrey AG	
102-2	Activities, brands, products and services		Pages 30 – 41; 60 – 65; 82 – 86	
102-3	Location of headquarters		Brunngässlein 12, 4052 Basel, Switzerland	
102-4	Location of operations		Pages 58 – 59	
102-5	Ownership and legal form		Pages 235 – 236; 239	
102-6	Markets served		Pages 42 – 59	
102-7	Scale of the organization		Pages 4; 126	
102-8	Information on employees and other workers	10.3	Pages 95 – 103, Sustainability Report Annex and <a href="http://www.dufrey.com/en/sustainability-dufrey">www.dufrey.com/en/sustainability-dufrey</a>	
102-9	Supply chain		Pages 64 – 65; 87 – 89	
102-10	Significant changes to the organization and its supply chain		None	
102-11	Precautionary Principle or approach		Page 87	
102-12	External initiatives		Dufrey is a signatory member of the UN Global Compact. Page 76	
102-13	Membership of associations		Page 108 & <a href="http://www.dufrey.com/en/company/our-stakeholders">www.dufrey.com/en/company/our-stakeholders</a>	
<b>STRATEGY</b>				
102-14	Statement from senior decision-maker		Pages 8 – 16; 118 – 122	
102-15	Key impacts, risks, and opportunities		Pages 75; 77; 134; 191; 201 – 208; Sustainability Report Annex	
<b>ETHICS AND INTEGRITY</b>				
102-16	Values, principles, standards, and norms of behavior	16.3	Pages 105 – 106; <a href="http://www.dufrey.com">Dufrey Code of Conduct: www.dufrey.com</a> (Sustainability, Careers & Company sections)	
102-17	Mechanisms for advice and concerns about ethics	16.3	Page 106; <a href="http://www.dufrey.com">Dufrey Code of Conduct: www.dufrey-compliance.com</a> ; <a href="http://www.dufrey.com/en/sustainability-dufrey">www.dufrey.com/en/sustainability-dufrey</a>	

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

## GRI 102: GENERAL DISCLOSURES 2016\* (CONT.)

GOVERNANCE				
102-18	Governance structure		Pages 17; 240 – 257	
102-20	Executive-level responsibility for economic, environmental, and social topics		Page 75	
102-22	Composition of the highest governance body and its committees	5.5, 16.7	Pages 240 – 250	
102-23	Chair of the highest governance body	16.6	Page 240	
102-24	Nominating and selecting the highest governance body	5.5, 16.7	Page 246	
102-26	Role of highest governance body in setting purpose, values, and strategy		Page 75; 246 – 247	
102-30	Effectiveness of risk management processes		Page 247	
102-35	Remuneration policies		Page 263 – 276	
102-36	Process for determining remuneration		Page 263 – 276	
STAKEHOLDER ENGAGEMENT				
102-40	List of stakeholder groups		Pages 74; 107 – 108; <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-41	Collective bargaining agreements	8.8	Pages 98 – 103; Sustainability Report Annex and <a href="http://www.dufry.com/en/careers">www.dufry.com/en/careers</a>	
102-42	Identifying and selecting stakeholders		Pages 74; 76; 77	
102-43	Approach to stakeholder engagement		Pages 60 – 72; 82 – 86; 102 – 103; Media & Investor Relations sections at <a href="http://www.dufry.com">www.dufry.com</a>	
102-44	Key topics and concerns raised		Page 74 – 77; <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
REPORTING PRACTICE				
102-45	Entities included in the consolidated financial statements		Pages 226 – 227	
102-46	Defining report content and topic Boundaries		Sustainability Report Annex	
102-47	List of material topics		Pages 76 – 77	
102-48	Restatements of information		None	
102-49	Changes in reporting		None	
102-50	Reporting period		2021	
102-51	Date of most recent report		Sustainability Report Annex & <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-52	Reporting cycle		Sustainability Report Annex & <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-53	Contact point for questions regarding the report		Sustainability Report Annex & <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-54	Claims of reporting in accordance with the GRI Standards		Sustainability Report Annex & <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-55	GRI content index		Sustainability Report Annex & <a href="http://www.dufry.com/en/sustainability-dufry">www.dufry.com/en/sustainability-dufry</a>	
102-56	External assurance		No	

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

### GRI 201: ECONOMIC PERFORMANCE 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 4; 8 - 16; 22 - 23; 109	
103-2	The management approach and its components		Pages 4; 8 - 16; 22 - 23; 109	
103-3	Evaluation of the management approach		Pages 4; 8 - 16; 22 - 23; 109	
201-1	Direct economic value generated and distributed	8.1, 8.2, 9.1, 9.4, 9.5	Page 109	
201-2	Financial implications and other risks and opportunities due to climate change	13.1	Sustainability Report Annex	
201-3	Defined benefit plan obligations and other retirement plans		Pages 138; 151; 198 - 204	
201-4	Financial assistance received from government		None	

### GRI 202: MARKET PRESENCE 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 42 - 59	
103-2	The management approach and its components		Pages 42 - 59	
103-3	Evaluation of the management approach		Pages 42 - 59	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	1.2, 5.1, 8.5	Sustainability Report Annex	
202-2	Proportion of senior management hired from the local community		Sustainability Report Annex	

### GRI 204: PROCUREMENT PRACTICES 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 64	
103-2	The management approach and its components		Page 64	
103-3	Evaluation of the management approach		Page 64	
204-1	Proportion of spending on local suppliers	8.3	Sustainability Report Annex	

### GRI 205: ANTI-CORRUPTION 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
103-2	The management approach and its components		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
103-3	Evaluation of the management approach		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
205-2	Communication and training about anti-corruption policies and procedures	16.5	Page 106	

### GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
103-2	The management approach and its components		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
103-3	Evaluation of the management approach		Pages 104 - 106; <a href="http://www.dufrey.com/en/sustainability-dufry">Dufrey Code of Conduct; www.dufrey.com/en/sustainability-dufry</a>	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	16.3	During 2021, Dufrey didn't have any legal action for competitive behavior, anti-trust and monopoly practice	

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
<b>GRI 301: MATERIALS 2016*</b>				
GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 87; 92 – 94	
103-2	The management approach and its components		Pages 87; 92 – 94	
103-3	Evaluation of the management approach		Pages 87; 92 – 94	
301-3	Reclaimed products and their packaging materials	8.4, 12.2	N/A	Due to the nature of our business, we don't reclaim products

**GRI 302: ENERGY 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 87 – 92	
103-2	The management approach and its components		Pages 87 – 92	
103-3	Evaluation of the management approach		Pages 87 – 92	
302-1	Energy consumption within the organization	7.2, 7.3, 8.4, 12.2, 13.1	Page 90 88,420 MWh in 2021 94,180 MWh in 2020; 128,435 MWh in 2019	Scope of 2019 data represents 57% of sales; 2020, 64% of sales, and 2021, 80% of sales due to a larger number of Dufrey entities reporting emissions data. Conversion rate: 10.96 kWh per liter of diesel
302-3	Energy intensity	8.4, 12.2, 13.1	188.30 kWh /m <sup>2</sup> in 2021 200.79 kWh/m <sup>2</sup> in 2020 273.27 kWh/m <sup>2</sup> in 2019	Energy Intensity calculated over the total square meters of commercial surface operated by Dufrey (469,990 m <sup>2</sup> in 2019, 469,041 m <sup>2</sup> in 2020 & 469,581 in 2021)

**GRI 305: EMISSIONS 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 87 – 92	
103-2	The management approach and its components		Pages 87 – 92	
103-3	Evaluation of the management approach		Pages 87 – 92	
305-1	Direct (Scope 1) GHG emissions	3.9, 12.4, 13.1, 14.3, 15.2	Page 90	Scope of 2019 data represents 57% of sales; 2020, 64% of sales, and 2021, 80% of sales due to a larger number of Dufrey entities reporting emissions data
305-2	Energy indirect (Scope 2) GHG emissions	3.9, 12.4, 13.1, 14.3, 15.2	Page 90	Scope of 2019 data represents 57% of sales; 2020, 64% of sales, and 2021, 80% of sales due to a larger number of Dufrey entities reporting emissions data
305-3	Other indirect (Scope 3) GHG emissions	3.9, 12.4, 13.1, 14.3, 15.2	Page 90	Scope limited to emissions from logistic partners accounting for 55% of Dufrey's total volume of goods transported in 2019 & 2020, 64% in 2021. Emissions are calculated using Well-to-Wheel methodology
305-4	GHG emissions intensity	3.9, 13.1, 14.3, 15.2	Page 90	Carbon Intensity calculated over the total square meters of commercial surface operated by Dufrey (469,990 m <sup>2</sup> in 2019, 469,041 m <sup>2</sup> in 2020 & 469,581 in 2021)

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

**GRI 307: ENVIRONMENTAL COMPLIANCE 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 87	
103-2	The management approach and its components		Page 87	
103-3	Evaluation of the management approach		Page 87	
307-1	Non-compliance with environmental laws and regulations	16.3	During 2021, Dufrey has not received significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations	

**GRI 401: EMPLOYMENT 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its Boundary		Pages 95 – 98	
103-2	The management approach and its components		Pages 95 – 98	
103-3	Evaluation of the management approach		Pages 95 – 98	
401-1	New employee hires and employee turnover	5.1, 8.5, 8.6, 10.3	Sustainability Report Annex	

**GRI 402: LABOR/MANAGEMENT RELATIONS 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 98 – 100	
103-2	The management approach and its components		Pages 98 – 100	
103-3	Evaluation of the management approach		Pages 98 – 100	
402-1	Minimum notice periods regarding operational changes	8.8	Sustainability Report Annex	

**GRI 403: OCCUPATIONAL HEALTH & SAFETY 2018\***

MANAGEMENT APPROACH				
403-1	Occupational health and safety management system	8.8	Pages 98 – 100	
403-2	Hazard identification, risk assessment, and incident investigation	8.8	Pages 98 – 100	
403-3	Occupational health services	8.8	Pages 98 – 100	
403-4	Worker participation, consultation, and communication on occupational health and safety	8.8, 16.7	Pages 98 – 100	
403-5	Worker training on occupational health and safety	8.8	Pages 98 – 100	
403-6	Promotion of worker health	3.3, 3.5, 3.7, 3.8	Pages 98 – 100	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	8.8	Pages 98 – 100	
403-8	Workers covered by an occupational health and safety management system	8.8	Sustainability Report Annex	

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

### GRI 404: TRAINING & EDUCATION 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 101 - 102; <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
103-2	The management approach and its components		Page 101 - 102; <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
103-3	Evaluation of the management approach		Page 101 - 102; <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
404-1	Average hours of training per year per employee	4.3, 4.4, 4.5, 5.1, 8.2, 8.5	Sustainability Report Annex	

### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
103-2	The management approach and its components		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
103-3	Evaluation of the management approach		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
405-1	Diversity of governance bodies and employees	5.1, 5.5, 8.5	Sustainability Report Annex	Dufrey currently cannot report Minority Group data globally due to local legal constraints in some countries for gathering this kind of data

### GRI 406: NON-DISCRIMINATION 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
103-2	The management approach and its components		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
103-3	Evaluation of the management approach		Pages 96 - 97; <a href="http://www.dufrey.com/en/careers">Dufrey Code of Conduct: www.dufrey.com/en/careers</a>	
406-1	Incidents of discrimination and corrective actions taken	5.1, 8.8	Sustainability Report Annex	

### GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 103; Sustainability Report Annex & <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
103-2	The management approach and its components		Page 103; Sustainability Report Annex & <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
103-3	Evaluation of the management approach		Page 103; Sustainability Report Annex & <a href="http://www.dufrey.com/en/careers">www.dufrey.com/en/careers</a>	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	8.8	Dufrey does not report any operation where freedom of association and collective bargaining is at risk. As per the suppliers, see pages 108 - 109 of Dufrey Annual Report	

### GRI 410: SECURITY PRACTICES 2016\*

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Sustainability Report Annex	
103-2	The management approach and its components		Sustainability Report Annex	
103-3	Evaluation of the management approach		Sustainability Report Annex	
410-1	Security personnel trained in human rights policies or procedures	16.1	Sustainability Report Annex	

DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

**GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 108 – 109 & Dufrey Supplier Code of Conduct	
103-2	The management approach and its components		Pages 108 – 109 & Dufrey Supplier Code of Conduct	
103-3	Evaluation of the management approach		Pages 108 – 109 & Dufrey Supplier Code of Conduct	
414-1	New suppliers that were screened using social criteria.	5.2, 8.8, 16.1	N/A	Dufrey does not report specific numbers or percentages related to screening or impact assessments, as this information is subject to confidentiality constraints

**GRI 415: PUBLIC POLICY 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Sustainability Report Annex	
103-2	The management approach and its components		Sustainability Report Annex	
103-3	Evaluation of the management approach		Sustainability Report Annex	
415-1	Political contributions	16.5	Sustainability Report Annex	

**GRI 416: CUSTOMER HEALTH AND SAFETY 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 59	
103-2	The management approach and its components		Page 59	
103-3	Evaluation of the management approach		Page 59	
416-1	Assessment of the health and safety impacts of product and service categories		Sustainability Report Annex	

**GRI 417: MARKETING AND LABELING 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Pages 61 – 62	
103-2	The management approach and its components		Pages 61 – 62	
103-3	Evaluation of the management approach		Pages 61 – 62	
417-1	Requirements for product and service information and labeling	12.8	Pages 61 – 62	
417-2	Incidents of non-compliance concerning product and service information and labeling	16.3	During 2021, Dufrey has not been notified through the available channels of any significant sanction for non-compliance concerning product and service information and labeling	
417-3	Incidents of non-compliance concerning marketing communications	16.3	During 2021, Dufrey has not been notified through the available channels of any significant sanction for non-compliance concerning marketing communications	



DISCLOSURE	DESCRIPTION	SDG	PAGE NUMBER(S) AND/OR URL(S)	REASONS FOR OMISSIONS / COMMENTS
------------	-------------	-----	------------------------------	----------------------------------

**GRI 418: CUSTOMER PRIVACY 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 61	
103-2	The management approach and its components		Page 61	
103-3	Evaluation of the management approach		Page 61	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16.3, 16.10		During 2021, 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

**GRI 419: SOCIO-ECONOMIC COMPLIANCE 2016\***

GRI 103: MANAGEMENT APPROACH				
103-1	Explanation of the material topic and its boundary		Page 105	
103-2	The management approach and its components		Page 105	
103-3	Evaluation of the management approach		Page 105	
419-1	Non-compliance with laws and regulations in the social and economic area	16.3		During 2021, Dufrey has not been notified through the available channels of any significant sanction for non-compliance with applicable laws and regulations