

10.6 GRI content index

STATEMENT OF USE	bpostgroup has reported the information cited in this GRI content index for the period January 1, 2023 to December 31, 2023 in accordance to the GRI Standards.
GRI 1 USED	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: GENERAL DISCLOSURES 2022	2-1 Organizational details	Chapter Financial Consolidated Statements (bpostgroup structure)
	2-2 Entities included in the organization’s sustainability reporting	Appendix – Data coverage
	2-3 Reporting period, frequency and contact point	Appendix – Data coverage
	2-4 Restatements of information	Appendix – Non-financial consolidated statements
	2-5 External assurance	Appendix – Data coverage, Chapter Management Responsibility Statement and Report of the Joint Auditors
	2-6 Activities, value chain and other business relationships	Chapter Shared Value Creation (Profile)
	2-7 Employees	Chapter Shared Value Creation (Profile)
	2-8 Workers who are not employees	Chapter Social Value, Chapter Non-financial Consolidated Statements
	2-9 Governance structure and composition	Chapter Governance – Governance Structure, Chapter Shared Value Creation
	2-10 Nomination and selection of the highest governance body	Chapter Corporate Governance Statement
	2-11 Chair of the highest governance body	Chapter Corporate Governance Statement
	2-12 Role of the highest governance body in overseeing the management of impacts	Chapter Corporate Governance Statement
	2-13 Delegation of responsibility for managing impacts	Chapter Corporate Governance Statement
	2-14 Role of the highest governance body in sustainability reporting	Chapter Corporate Governance Statement (ESG Committee)
	2-15 Conflicts of interest	Chapter Corporate Governance Statement
	2-16 Communication of critical concerns	Chapter Corporate Governance Statement
	2-17 Collective knowledge of the highest governance body	Chapter Corporate Governance Statement
	2-18 Evaluation of the performance of the highest governance body	Chapter Corporate Governance Statement
	2-19 Remuneration policies	Chapter Corporate Governance Statement
	2-20 Process to determine remuneration	Chapter Corporate Governance Statement
	2-21 Annual total compensation ratio	Chapter Corporate Governance Statement
	2-22 Statement on sustainable development strategy	Appendix – Materiality Assessment and Stakeholder Dialogue
	2-23 Policy commitments	Appendix – Materiality Assessment and Stakeholder Dialogue
	2-24 Embedding policy commitments	Appendix – Materiality Assessment and Stakeholder Dialogue, Chapter Environmental value, Chapter Social Value
	2-25 Processes to remediate negative impacts	Chapter Environmental value, Chapter Social Value
	2-26 Mechanisms for seeking advice and raising concerns	Appendix – Materiality Assessment and Stakeholder Dialogue
	2-27 Compliance with laws and regulations	Chapter Corporate Governance Statement
	2-28 Membership associations	Chapter Awards and Recognitions
	2-29 Approach to stakeholder engagement	Appendix – Materiality Assessment and Stakeholder Dialogue Stakeholder Policy
	2-30 Collective bargaining agreements	Code of Conduct

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: MATERIAL TOPICS 2022	3-1 Process to determine material topics	Appendix – Materiality Assessment and Stakeholder Dialogue
	3-2 List of material topics	Appendix – Materiality Assessment and Stakeholder Dialogue
	3-3 Management of material topics	Appendix – Materiality Assessment and Stakeholder Dialogue , Chapter Social Value , Chapter Environmental value
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	Chapter Financial Review
	201-2 Financial implications and other risks and opportunities due to climate change	Chapter Corporate Governance , Chapter EU Taxonomy , Chapter Environmental value
	201-3 Defined benefit plan obligations and other retirement plans	Chapter Corporate Governance
	201-4 Financial assistance received from government	Chapter Corporate Governance
GRI 202: MARKET PRESENCE 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Chapter Corporate Governance
	202-2 Proportion of senior management hired from the local community	Chapter Corporate Governance
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	Chapter Financial Consolidated Statements , Chapter Risk Management , Chapter EU Taxonomy , Chapter Environmental Value
	203-2 Significant indirect economic impacts	Chapter Financial Consolidated Statements , Chapter Risk Management , Chapter EU Taxonomy , Chapter Environmental Value
GRI 204: PROCUREMENT PRACTICES 2016	204-1 Proportion of spending on local suppliers	Chapter Environmental value (Sustainable Procurement) , Chapter Non-financial Consolidated Statements
GRI 205: ANTI-CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	Code of Conduct Chapter Corporate Governance
	205-2 Communication and training about anti-corruption policies and procedures	Chapter Corporate Governance Code of Conduct
	205-3 Confirmed incidents of corruption and actions taken	Chapter Corporate Governance , Chapter Non-financial Consolidated Statements Code of Conduct
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Chapter Risk Management
GRI 207: TAX 2019	207-1 Approach to tax	Chapter Financial Consolidated Statements
	207-2 Tax governance, control, and risk management	Chapter Financial Consolidated Statements
	207-3 Stakeholder engagement and management of concerns related to tax	Chapter Financial Consolidated Statements
	207-4 Country-by-country reporting	Chapter Financial Consolidated Statements
GRI 301: MATERIALS 2016	301-1 Materials used by weight or volume	Chapter Environmental value (Carbon Footprint, Sustainable Packaging) , Chapter Non-financial Consolidated Statements
	301-2 Recycled input materials used	Chapter Environmental value (Carbon Footprint, Sustainable Packaging) , Chapter Non-financial Consolidated Statements
	301-3 Reclaimed products and their packaging materials	Chapter Environmental value (Carbon Footprint, Sustainable Packaging) , Chapter Non-financial Consolidated Statements
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	Chapter Environmental value (Green buildings) , Chapter Non-financial Consolidated Statements
	302-2 Energy consumption outside of the organization	Chapter Environmental value (Green buildings) , Chapter Non-financial Consolidated Statements
	302-3 Energy intensity	Chapter Environmental value (Green buildings) , Chapter Non-financial Consolidated Statements
	302-4 Reduction of energy consumption	Chapter Environmental value (Green buildings) , Chapter Non-financial Consolidated Statements
	302-5 Reductions in energy requirements of products and services	Chapter Environmental value (Green buildings) , Chapter Non-financial Consolidated Statements

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

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