GRI Content Index 2023



GRI Content Index 2023

Statement of use: SHV Energy has reported the information cited in this GRI content index for the period 1/1/2023-31/12/2023 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

General disclosures

SHV Energy Sustainability Report 2023

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	Who we are, p.6 CEO statement, p.2-3 About this report, p.66 Back cover
	2-2 Entities included in the organisation's sustainability reporting	Who we are, p.6 Our products and services, p.8-10 Scope of the report, p.66
	2-3 Reporting period, frequency and contact point	About this report, p.66 Back cover
	2-6 Activities, value chain and other business relationships	Who we are, p.6 Our products and services, p.8-10 Our business model and strategy, p.11 Value chain, p.13 Stakeholder engagement, p.17 Political engagement & lobbying activities, p.59-62
	2-7 Employees	Who we are, p.6 Talent attraction, development and retention, p.42 Data quality, p.66 SHV Energy's key figures p.68
	2-9 Governance structure and composition	Corporate governance, p.7

GRI Standard	Disclosure	Location
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate governance, p.7 Methodology of the DMA, p.20 How SHV Energy prioritises health, safety and well-being, p.31 Embedding innovation, p.56 Our rules on lobbying, p.61
	2-13 Delegation of responsibility for managing impacts	Corporate governance, p.7
	2-14 Role of the highest governance body in sustainability reporting	Methodology of the DMA, p.20
	2-16 Communication of critical concerns	Corporate governance, p.7 Anti-bribery and corruption, p.52 SHV Energy's key figures, p.69
	2-19 Remuneration policies	Our next steps on climate change adaptation and mitigation, p.27
	2-22 Statement on sustainable development strategy	CEO statement, p.2-3
	2-23 Policy commitments	Employee well-being, p.39 Workforce engagement, p.42 Anti-bribery and corruption, p.52
	2-24 Embedding policy commitments	Corporate governance, p.7 Stakeholder engagement, p.17 Talent attraction, development and retention, p.36 & 38-39 Anti-bribery and corruption, p.52
	2-25 Processes to remediate negative impacts	Mitigating negative impacts in our value chain, p.25 Accident and incident reporting, p.34-35 Employee well-being, p.39 Anti-bribery and corruption, p.52-53
	2-26 Mechanisms for seeking advice and raising concerns	Employee well-being, p.39 Anti-bribery and corruption, p.50-53
	2-28 Membership associations	Gathering energy transition momentum, p.15 Political engagement & lobbying activities, p.59, 61-62
	2-29 Approach to stakeholder engagement	Stakeholder engagement, p.17 Double Materiality Assessment, p.20 Political engagement & lobbying activities, p.59-62

GRI Standard	Disclosure	Location
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment, p.19-20
	3-2 List of material topics	Double Materiality Assessment, p.20
	3-3 Management of material topics	Our products and services, p.8-9 Climate change, p.23-25 & 27 Health and safety p.33-35 Our talent attraction and employee development strategy, p.38-39 Diversity & Inclusion, p.42 Access to cleaner energy in relation to the business model, p.45-46 Anti-bribery and corruption, p.52-53
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Climate risks and opportunities, p.26-27
GRI 205: Anti- corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-bribery and corruption, p.52
	205-2 Communication and training about anti-corruption policies and procedures	Anti-bribery and corruption, p.50-52
	205-3 Confirmed incidents of corruption and actions taken	Anti-bribery and corruption, p.51 SHV Energy's key figures, p.69
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate change, p.24 About this report, p.66 SHV Energy's key figures, p.68
	305-2 Energy indirect (Scope 2) GHG emissions	Climate change, p.24 About this report, p.66 SHV Energy's key figures, p.68
	305-3 Other indirect (Scope 3) GHG emissions	Climate change, p.24-25 About this report, p.66 SHV Energy's key figures, p.68
	305-5 Reduction of GHG emissions	Climate change, p.24-25

GRI Standard	Disclosure	Location
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent attraction, development and retention, p.27
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Accident and incident reporting, p.34-35
	403-2 Hazard identification, risk assessment, and incident investigation	Health & Safety, p.31-35
	403-4 Worker participation, consultation, and communication on occupational health and safety	Corporate governance, p.7 Health & Safety, p.31-35
	403-5 Worker training on occupational health and safety	Health & Safety, p.33 & 35
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health & Safety, p.31-35
	403-8 Workers covered by an occupational health and safety management system	Accident and incident reporting, p.34-35
	403-9 Work-related injuries	Health & safety, p.32-33 SHV Energy's key figures, p.67
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Talent attraction, development and retention, p.37 SHV Energy's key figures, p.68
	404-2 Programs for upgrading employee skills and transition assistance programs	CEO statement, p.3 Our 2023 highlights, p.5 Looking ahead, p.35 Talent attraction, development and retention, p.36-39 Inclusion and equal opportunities, p.42 Our achievements at a glance, p.50 Anti-bribery and corruption, p.52-53 Data breaches and losses, p.55
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity & Inclusion, p.41-42 SHV Energy's key figures, p.68
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SHV Energy's key figures, p.69
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Health & Safety, p.32 SHV Energy's key figures, p.67