

GRI INDEX

SkiStar's sustainability report for the 2018/19 financial year has been prepared in accordance with Global Reporting Initiative (GRI) Standards guidelines, Core application level. SkiStar's GRI index contains references to where the information can be found in the annual report.

To prepare a sustainability report in accordance with the GRI guidelines, SkiStar is required to complete three steps: identification, prioritisation and validation. An internal analysis has been carried out as a first step, with the aim of identifying material sustainability topics. This

has enabled a selection of sustainability topics to be identified. The sustainability topics have been drawn up in dialogue with business area managers to ensure that the entire operations are covered by the selection.

GRI STANDARD	DISCLOSURE	PAGE REFERENCE	COMMENTS
GRI 101: FOUNDATION 2016			
GRI 102: GENERAL DISCLOSURES 2016			
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102-8	Information on employees and other workers	33-34, 61	
102-9	Supply chain	31	
102-10	Significant changes to organisation and its supply chain		No changes
102-11	Precautionary principle or approach	31, 33	
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102-14	Statement from senior decision-maker	5	
102-15	Key impacts, risks, and opportunities	30-31, 41-42	
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102-16	Values, principles, standards and norms of behaviour	30-31, 33-34	
GOVERNANCE			
102-18	Governance structure	14, 65-66	
STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups	30	
102-41	Collective agreements	33	
102-42	Identifying and selecting stakeholders	30	
102-43	Approach to stakeholder engagement	30	
102-44	Key topics and concerns raised by stakeholders	30	
REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	65-66	
102-46	Defining report content and topic boundaries	30	
102-47	List of material topics	30	
102-48	Restatements of information		No adjustments
102-49	Changes in reporting		No changes
102-50	Reporting period	29	
102-51	Date of most recent report	29	
102-52	Reporting cycle	29	And per Sw. Annual Accounts Act
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GRI 200: ECONOMIC STANDARDS				
ECONOMIC PERFORMANCE				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31	
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	33	
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31	
GRI 203: Indirect economic impacts 2016	203-2	Significant indirect economic impacts	33	
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	33-34	
GRI 300 ENVIRONMENTAL DISCLOSURES				
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31, 35	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	35-36	
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31, 35	
GRI 303: Water 2016	303-1	Water withdrawal by source	35-36	
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31, 35	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	35-36	
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	35-36	
GRI 400 SOCIAL STANDARDS				
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GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31, 33	
GRI 403: Occupational health and safety 2016	403-1	Workers representation in formal joint management - worker health and safety committees	33	
TRAINING AND EDUCATION				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 30-31, 34	
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	34	
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GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	34	