

# GRI INDEX

SkiStar's sustainability report for the 2019/20 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			
ORGANISATIONAL PROFILE			
102-1	Name of the organisation	37	
102-2	Activities, brands, products and services	12-13, 15	
102-3	Location of headquarters	37	
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102-7	Scale of the organisation	14	
102-8	Information on employees and other workers	31-32, 60.74-75	
102-9	Supply chain	29	
102-10	Significant changes to organisation and its supply chain		No significant changes implemented in the past year
102-11	Precautionary principle or approach	29, 31	
102-12	External initiatives	29-30	
102-13	Membership of associations	29-30	
STRATEGY			
102-14	Statement from senior decision-maker	5	
102-15	Key impacts, risks, and opportunities	29-30, 39-40	
ETHICS AND INTEGRITY			
102-16	Values, principles, standards and norms of behaviour	29-30, 32, 75	
GOVERNANCE			
102-18	Governance structure	14, 64	
STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups	74	
102-41	Collective bargaining agreements	31	
102-42	Identifying and selecting stakeholders	74	
102-43	Approach to stakeholder engagement	74	
102-44	Key topics and concerns raised	74	
REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	64	
102-46	Defining report content and topic boundaries	74	
102-47	List of material topics	74	
102-48	Restatements of information	75	Reporting of emissions from greenhouse gases has been distributed across several categories. Figures from past year have been adjusted to allow comparability.
102-49	Changes in reporting	75	Reporting of emissions from greenhouse gases has been distributed across several categories. Figures from past year have been adjusted to allow comparability.
102-50	Reporting period	74	
102-51	Date of most recent report	74	
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GRI STANDARD	DISCLOSURE		PAGE REFERENCE	COMMENTS
<b>GRI 200: ECONOMIC STANDARDS</b>				
ECONOMIC PERFORMANCE				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	31	
INDIRECT ECONOMIC IMPACTS				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 203: Indirect economic impacts 2016	203-2	Significant indirect economic impacts	31	
ANTI-CORRUPTION				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	32, 75	
<b>GRI 300 ENVIRONMENTAL STANDARDS</b>				
ENERGY				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	34, 75	
WATER				
GRI 103: Management approach 2018	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	33-34, 75	
EMISSIONS				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	75	
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	75	
<b>GRI 400 SOCIAL STANDARDS</b>				
HEALTH AND SAFETY				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	31	
TRAINING AND EDUCATION				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	32, 75	
DIVERSITY AND EQUAL OPPORTUNITY				
GRI 103: Management approach 2016	103-1-3	Material topics, their boundaries and management	11, 29, 74	
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	31, 75	