



GRI index

SkiStar's sustainability report for the 2021/22 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.

GRI STANDARD	DISCLOSURE	PAGE REFERENCE	COMMENTS	UN
GRI 101: FOUNDATION 2016				
GRI 101: FOUNDATION 2017				
ORGANISATIONAL PROFILE				
102-1	Name of the organisation	Front page		
102-2	Activities, brands, products and services	15-16, 21-34		
102-3	Location of headquarters	54		
102-4	Location of operations	4, 21-34		
102-5	Ownership and legal form	50, 119-123		
102-6	Markets served	15-16, 21-34		
102-7	Scale of the organisation	4, 54-60, 110		
102-8	Information on employees and other workers	17, 79, 46-47, 99-100, 110		
102-9	Supply chain	44-45, 100		
102-10	Significant changes to the organisation and its supply chain	98		
102-11	Precautionary principle or approach	37, 98, 107-110		
102-12	External initiatives	35-45, 100		
102-13	Membership of associations	100		
STRATEGY				
102-14	Statement from senior decision-maker	6-7		
102-15	Key impacts, risks and opportunities	51-52, 103-110		
ETHICS AND INTEGRITY				
102-16	Values, principles, standards and norms of behaviour	18, 46		
GOVERNANCE				
102-18	Governance structure	119-123		

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STAKEHOLDER ENGAGEMENT				
102-40	List of stakeholder groups	101		
102-41	Collective bargaining agreements	46, 121		
102-42	Identifying and selecting stakeholders	101-102		
102-43	Approach to stakeholder engagement	101		
102-44	Key topics and concerns raised	102		
REPORTING PRACTICE				
102-45	Entities included in the consolidated financial statements	85		
102-46	Defining report content and topic boundaries	102		
102-47	List of material topics	102		
102-48	Restatements of information	98, 107-109		
102-49	Changes in reporting	98		
102-50	Reporting period	98		
102-51	Date of most recent report	98		
102-52	Reporting cycle	98		
102-53	Contact point for questions regarding the report	98		
102-54	Claims of reporting in accordance with the GRI Standards	98		
102-55	GRI content index	111-112		
102-56	External assurance	117		

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GRI 200: ECONOMIC TOPICS				
ECONOMIC PERFORMANCE				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	20, 49-50, 98-102		17
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	13, 20, 54, 51-52		8
INDIRECT ECONOMIC IMPACTS				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	44-45, 98-100		
GRI 203: Indirect Economic Impacts 2016				
203-2	Significant indirect economic impacts	13, 44-45		3 & 8
ANTI-CORRUPTION				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	45, 52, 98-102		
GRI 205: Anti-corruption 2016				
205-2	Communication and training about anti-corruption policies and procedures	45, 98-100	The data is not broken down by region and employee category. Efforts to eventually be able to collect and report this information are in progress.	16
GRI 300 ENVIRONMENTAL TOPICS				
ENERGY				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	40-43, 98-102		
GRI 302: Energy 2016				
302-1-4	Energy consumption within the organisation	40-43, 106-109	SkiStar has included relevant energy sources	7
WATER				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	43, 98-102		
GRI 303: Water 2018				
303-1	Interaction with water as a shared resource	43, 107		6
303-3	Water withdrawal	43, 107		

GRI STANDARD	DISCLOSURE	PAGE REFERENCE	COMMENTS	UN
EMISSIONS				
GRI 103: Management Approach 2016				
103-1	Material topics, their boundaries and management	40-43, 98-102, 108-109		
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	40-43, 108-109		11
305-2	Energy indirect (Scope 2) GHG emissions	40-43, 108-109	SkiStar has included relevant emission gases. For more information about SkiStar has adjusted its base year to 2020/21, for more information on the base year see the sustainability report for 2020/21.	12
305-3	Other indirect (Scope 3) GHG emissions	40-43, 108-109	SkiStar has included relevant emitted gases.	13
305-4	GHG emissions intensity	109	During the financial year, SkiStar has included the entire value chain in its climate footprint which has affected SkiStar's emission intensity.	13
GRI 400 SOCIAL TOPICS				
OCCUPATIONAL HEALTH AND SAFETY				
GRI 403: Management Approach 2018				
403-1-7	Material topics, their boundaries and management	47, 56, 99-100, 101-102, 110		
GRI 403: Occupational Health and Safety 2018				
403-8	Workers covered by an occupational health and safety management system	47, 79, 110	The figures are not broken down by destination or business area due to system limitations.	3 & 8
403-9	Work-related injuries and accidents	47, 79, 110	The figures are not broken down by destination or business area due to system limitations.	
TRAINING AND EDUCATION				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	44, 47, 99-100, 101-102, 110		
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	110	Figures are not broken down by employee due to system limitations. Efforts to eventually be able to collect and report this information are in progress.	4 & 8
DIVERSITY AND EQUAL OPPORTUNITY				
GRI 103: Management Approach 2016				
103-1-3	Material topics, their boundaries and management	47, 99-100, 101-102, 110		
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	110		5, 6 & 10