

2020 Corporate Sustainability Report

SGS

2020 REPORTING STANDARDS INDEX



2020 GRI Content Index

This content index specifies which GRI Standards have been used, which disclosures have been made and where these disclosures can be found in the 2020 Corporate Sustainability Report or other location. In exceptional cases, it is not possible to disclose certain required information, in which case the reason for omission is explained below.

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
GRI 101: Foundation general disclosures		
GRI 102: General disclosures	Organizational profile	
	102-1 Name of the organization	Page 95 of 2020 Sustainability Report
	102-2 Activities, brands, products, and services	Pages 3, 8 of 2020 Sustainability Report
	102-3 Location of headquarters	Page 95 of 2020 Sustainability Report
	102-4 Location of operations	Pages 193-196 of 2020 Integrated Annual Report
	102-5 Ownership and legal form	Page 130 of 2020 Integrated Annual Report
	102-6 Markets served	Pages 3, 8 of 2020 Sustainability Report
	102-7 Scale of the organization	Pages 3,8 of 2020 Sustainability Report, pages 10, 83, 190-196 of 2020 Integrated Report
	102-8 Information on employees and other workers ¹	Page 90 of 2020 Sustainability Report
	102-9 Supply chain	Page 47 of 2020 Sustainability Report
	102-10 Significant changes to the organization and its supply chain	Pages 46-49 of 2020 Sustainability Report, page 43 of 2020 Integrated Report
	102-11 Precautionary Principle or approach	Pages 11-12, 86 of 2020 Sustainability Report
	102-12 External initiatives	Page 68 of 2020 Sustainability Report
	102-13 Membership of associations	Page 68 of 2020 Sustainability Report
	Strategy	
	102-14 Statement from senior decision-maker	Page 5 of 2020 Sustainability Report
	102-15 Key impacts, risks, and opportunities	Pages 9, 11-12, 15, 75 of 2020 Sustainability Report
Ethics and integrity		
102-16 Values, principles, standards, and norms of behavior	Pages 2-3, 39 of 2020 Sustainability Report	
102-17 Mechanisms for advice and concerns about ethics	Pages 39-42 of 2020 Sustainability Report	

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1. Information not broken down by region as this is considered confidential information for competitive reasons. In addition, the deployment of our global HR data management tool is under review and we are currently evaluating alternative reporting options, and expect to report 102-8e as of 2023

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
GRI 101: Foundation general disclosures		
GRI 102: General disclosures	Governance	
	102-18 Governance structure	Pages 82-95 of 2020 Integrated Annual Report
	102-19 Delegating authority	Page 10 of 2020 Sustainability Report
	102-20 Executive-level responsibility for economic, environmental, and social topics	Page 10 of 2020 Sustainability Report
	102-21 Consulting stakeholders on economic, environmental, and social topics	Pages 13-15 of 2020 Sustainability Report
	102-22 Composition of the highest governance body and its committees	Pages 84-92 of 2020 Integrated Annual Report
	102-23 Chair of the highest governance body	Page 84 of 2020 Integrated Annual Report
	102-24 Nominating and selecting the highest governance body	Page 87 of 2020 Integrated Annual Report
	102-25 Conflicts of interest	Page 87 of 2020 Integrated Annual Report
	102-26 Role of highest governance body in setting purpose, values, and strategy	Page 10 of 2020 Sustainability Report
	102-27 Collective knowledge of highest governance body	Pages 84-87 of 2020 Integrated Annual Report
	102-28 Evaluating the highest governance body's performance	Page 87 of 2020 Integrated Annual Report
	102-29 Identifying and managing economic, environmental, and social impacts	Pages 11-12, 16, 75 of 2020 Sustainability Report
	102-30 Effectiveness of risk management processes	Pages 11-12 of 2020 Sustainability Report
	102-31 Review of economic, environmental, and social topics	Pages 11-12, 16 of 2020 Sustainability Report
	102-32 Highest governance body's role in sustainability reporting	Page 10 of 2020 Sustainability Report
	102-33 Communicating critical concerns	Pages 39-41 of 2020 Sustainability Report
	102-34 Nature and total number of critical concerns	Pages 39-41 of 2020 Sustainability Report
	102-35 Remuneration policies	Pages 96-121 of 2020 Integrated Annual Report
102-36 Process for determining remuneration	Page 66 of 2020 Sustainability Report	
102-37 Stakeholders' involvement in remuneration	Page 66 of 2020 Sustainability Report	
102-38 Annual total compensation ratio	Page 66 of 2020 Sustainability Report	
102-39 Percentage increase in annual total compensation ratio	Page 66 of 2020 Sustainability Report	

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
GRI 101: Foundation general disclosures		
GRI 102: General disclosures	Stakeholder engagement	
	102-40 List of stakeholder groups	Pages 13-14 of 2020 Sustainability Report
	102-41 Collective bargaining agreements	Page 63 of 2020 Sustainability Report
	102-42 Identifying and selecting stakeholders	Pages 13-14 of 2020 Sustainability Report
	102-43 Approach to stakeholder engagement	Pages 13-14 of 2020 Sustainability Report
	102-44 Key topics and concerns raised	Pages 13-15, 87 of 2020 Sustainability Report
	Reporting practice	
	102-45 Entities included in the consolidated financial statements	Pages 193-196 of 2020 Integrated Annual Report
	102-46 Defining report content and topic boundaries	Pages 15, 86 of 2020 Sustainability Report
	102-47 List of material topics	Page 15 of 2020 Sustainability Report
	102-48 Restatement of information	Page 86 of 2020 Sustainability Report
	102-49 Changes in reporting	Page 86 of 2020 Sustainability Report
	102-50 Reporting period	Page 86 of 2020 Sustainability Report
	102-51 Date of most recent report	Page 86 of 2020 Sustainability Report
	102-52 Reporting cycle	Page 86 of 2020 Sustainability Report
	102-53 Contact point for questions regarding the report	Page 95 of 2020 Sustainability Report
	102-54 Claims of reporting in accordance with the GRI Standards	Page 86 of 2020 Sustainability Report
102-55 GRI content index	Page 86 of 2020 Sustainability Report	
102-56 External assurance	Pages 93-94 of 2020 Sustainability Report	

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 200 series (economic topics)		
GRI 103: Management approach	Economic performance	
	103-1 Explanation of the material topic and its Boundary	Page 8 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 8 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 8 of 2020 Sustainability Report
GRI 201: Economic performance	201-1 Direct economic value generated and distributed	Page 88 of 2020 Integrated Annual Report
	201-2 Financial implications and other risks and opportunities due to climate change	Page 75 of 2020 Sustainability Report
	201-3 Defined benefit plan obligations and other retirement plans	Pages 159-166 of 2020 Integrated Annual Report
	201-4 Financial assistance received from government	SGS does not receive any significant financial assistance from governments, but we benefit from incentives in the form of grants from certain government schemes, such as energy-saving incentives. However, these benefits are of low value. This information is based on our global information gathering system. We are not aware of any significant incentives granted by governments or any financial aid granted to political parties at local level during 2020
GRI 103: Management approach	Market presence	
	103-1 Explanation of the material topic and its Boundary	Pages 52-53 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 52-53 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 52-53 of 2020 Sustainability Report
GRI 202: Market presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage ²	SGS is committed to comply with the applicable labor regulations in the countries where we operate. Whenever possible, we improve the minimum wages set by the local legislation
	202-2 Proportion of senior management hired from the local community	We do not currently collect this data. However we are committed to promote local hiring wherever possible
GRI 103: Management approach	103-1 Explanation of the material topic and its Boundary	Pages 22-26 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 22-26 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 22-26 of 2020 Sustainability Report
GRI 203: Indirect economic impacts	203-2 Significant indirect economic impacts	Page 25 of 2020 Sustainability Report
GRI 103: Management approach	Procurement practices	
	103-1 Explanation of the material topic and its Boundary	Pages 46-49 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 46-49 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 46-49 of 2020 Sustainability Report
GRI 204: Procurement practices	204-1 Proportion of spending on local suppliers	Page 47 of 2020 Sustainability Report

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2. Information unavailable. The deployment of our global HR data management tool is under review. We are currently evaluating alternative reporting options and expect to report as of 2023

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 200 series (economic topics)		
GRI 103: Management approach	Anti-corruption	
	103-1 Explanation of the material topic and its Boundary	Pages 39-41 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 39-41 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 39-41 of 2020 Sustainability Report
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	Page 12 of 2020 Sustainability Report
	205-2 Communication and training about anti-corruption policies and procedures	Page 40 of 2020 Sustainability Report
	205-3 Confirmed incidents of corruption and actions taken	Pages 39-41 of 2020 Sustainability Report
GRI 103: Management approach	Anti-competitive behavior	
	103-1 Explanation of the material topic and its Boundary	Page 30 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 30 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 30 of 2020 Sustainability Report
GRI 206: Anti-competitive behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2020, we did not identify any legal actions related to anti-competitive behavior, antitrust and monopoly practices. This information is based on our global information gathering system based on incidents reported via the SGS integrity helplines. We are not aware of any significant incidents of this type at a local level during 2020
Material topics 300 series (environmental topics)		
GRI 103: Management approach	Energy	
	103-1 Explanation of the material topic and its Boundary	Pages 68-74 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 68-74 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 68-74 of 2020 Sustainability Report
GRI 302: Energy	302-1 Energy consumption within the organization	Pages 91-92 of 2020 Sustainability Report
	302-2 Energy consumption outside of the organization	Pages 91-92 of 2020 Sustainability Report
	302-3 Energy intensity	Pages 91-92 of 2020 Sustainability Report
	302-4 Reduction of energy consumption	Pages 91-92 of 2020 Sustainability Report

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 300 series (environmental topics)		
GRI 103: Management approach	Water	
	103-1 Explanation of the material topic and its Boundary	Page 76 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 76 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 76 of 2020 Sustainability Report
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Page 76 of 2020 Sustainability Report
	303-2 Management of water discharge-related impacts	Page 76 of 2020 Sustainability Report
	303-3 Water withdrawal	Page 93 of 2020 Sustainability Report
	303-4 Water discharge ³	Page 93 of 2020 Sustainability Report
	303-5 Water consumption ²	Page 93 of 2020 Sustainability Report
GRI 103: Management approach	Emissions	
	103-1 Explanation of the material topic and its Boundary	Pages 68-74 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 68-74 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 68-74 of 2020 Sustainability Report
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	Pages 91-92 of 2020 Sustainability Report
	305-2 Energy indirect (Scope 2) GHG emissions	Pages 91-92 of 2020 Sustainability Report
	305-3 Other indirect (Scope 3) GHG emissions	Pages 91-92 of 2020 Sustainability Report
	305-4 GHG emissions intensity	Pages 91-92 of 2020 Sustainability Report
	305-5 Reduction of GHG emissions	Pages 91-92 of 2020 Sustainability Report
GRI 103: Management approach	Effluents and waste	
	103-1 Explanation of the material topic and its Boundary	Page 76 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 76 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 76 of 2020 Sustainability Report
GRI 306: Effluents and waste	306-1 Water discharge by quality and destination ³	Page 93 of 2020 Sustainability Report
	306-2 Waste by type and disposal method ³	Page 93 of 2020 Sustainability Report
	306-3 Significant spills ³	Page 93 of 2020 Sustainability Report
	306-4 Transport of hazardous waste	This indicator is not relevant for our activity as we do not transport hazardous waste
	306-5 Water bodies affected by water discharges and/or runoff	This indicator is not relevant for our activity

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3. This topic became material last year and we are working towards capturing more information

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 300 series (environmental topics)		
GRI 103: Management approach	Environmental compliance	
	103-1 Explanation of the material topic and its Boundary	Page 41 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 41 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 41 of 2020 Sustainability Report
GRI 307: Environmental compliance	307-1 Non-compliance with environmental laws and regulations	Page 41 of 2020 Sustainability Report
GRI 103: Management approach	Supplier environmental assessment	
	103-1 Explanation of the material topic and its Boundary	Page 48 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 48 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 48 of 2020 Sustainability Report
GRI 308: Supplier environmental assessment	308-1 New suppliers that were screened using environmental criteria	Page 48 of 2020 Sustainability Report
	308-2 Negative environmental impacts in the supply chain and actions taken	Pages 12, 48 of 2020 Sustainability Report
Material topics 400 series (social topics)		
GRI 103: Management approach	Employment	
	103-1 Explanation of the material topic and its Boundary	Page 53 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 53 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 53 of 2020 Sustainability Report
GRI 302: Employment	401-1 New employee hires and employee turnover ⁴	Pages 53-54 of 2020 Sustainability Report
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 66 of 2020 Sustainability Report
	401-3 Parental leave ⁵	Page 63 of 2020 Sustainability Report

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4. Information not broken down by region and age group. The deployment of our global HR data management tool is under review. We are currently evaluating alternative reporting options and expect to report as of 2023

5. Information not provided at qualitative level. The deployment of our global HR data tool is under review. We are currently evaluating alternative reporting options and expect to report in 2023

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 400 series (social topics)		
GRI 103: Management approach	Labor/Management	
	103-1 Explanation of the material topic and its Boundary	Page 63 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 63 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 63 of 2020 Sustainability Report
GRI 402: Labor/Management relations	402-1 Minimum notice periods regarding operational changes	Page 63 of 2020 Sustainability Report
GRI 103: Management approach	Occupational health & safety	
	103-1 Explanation of the material topic and its Boundary	Pages 55-58 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 55-58 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 55-58 of 2020 Sustainability Report
GRI 403: Occupational health & safety 2018	403-1 Occupational health & safety management system	Pages 55-58 of 2020 Sustainability Report
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 55-58 of 2020 Sustainability Report
	403-3 Occupational health services	Pages 55-58, 63-64 of 2020 Sustainability Report
	403-4 Worker participation, consultation, and communication on occupational health & safety	Pages 63-64 of 2020 Sustainability Report
	403-5 Worker training on occupational health & safety	Pages 63-64 of 2020 Sustainability Report
	403-6 Promotion of worker health	Pages 63-64 of 2020 Sustainability Report
	403-7 Prevention and mitigation of occupational health & safety impacts directly linked by business relationships	Pages 63-64 of 2020 Sustainability Report
	403-8 Workers covered by an occupational health & safety management system ⁶	Pages 63-64 of 2020 Sustainability Report
	403-9 Work-related injuries ⁷	Pages 57, 91 of 2020 Sustainability Report
	403-10 Work-related ill health ⁸	Page 63 of 2020 Sustainability Report
GRI 103: Management approach	Training and education	
	103-1 Explanation of the material topic and its Boundary	Pages 61-62 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 61-62 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 61-62 of 2020 Sustainability Report
GRI 404: Training and education	404-1 Average hours of training per year per employee ⁹	Pages 61, 90 of 2020 Sustainability Report
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 62 of 2020 Sustainability Report
	404-3 Percentage of employees receiving regular performance and career development reviews	Pages 61, 90 of 2020 Sustainability Report

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6. We report on the number of sites certified and the number of employees covered by certified management systems. We are working on fully reporting this disclosure in future reports

7. We report on 403-9a(i, iii),e,f,g. We are working on fully reporting this disclosure in future reports

8. Information not broken down by gender and employee category. The deployment of our global HR data management tool is under review. We are currently evaluating alternative reporting options and expect to report as of 2023

9. Information not broken down by gender and employee category. The deployment of our global HR data management tool is under review. We are currently evaluating alternative reporting options and expect to report as of 2023

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 400 series (social topics)		
GRI 103: Management approach	Diversity and equal opportunity	
	103-1 Explanation of the material topic and its Boundary	Pages 59-60 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 59-60 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 59-60 of 2020 Sustainability Report
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees ¹⁰	Page 59 of 2020 Sustainability Report
	405-2 Ratio of basic salary and remuneration of women to men ¹¹	Unavailable
GRI 103: Management approach	Non-discrimination	
	103-1 Explanation of the material topic and its Boundary	Page 39 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 39 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 39 of 2020 Sustainability Report
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Page 41 of 2020 Sustainability Report
GRI 103: Management approach	Freedom of association and collective bargaining	
	103-1 Explanation of the material topic and its Boundary	Page 63 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 63 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 63 of 2020 Sustainability Report
GRI 407: Freedom of association and collective bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk ¹²	Page 89 of 2020 Sustainability Report
GRI 103: Management approach	Child labor	
	103-1 Explanation of the material topic and its Boundary	Page 42 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 42 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 42 of 2020 Sustainability Report
GRI 408: Child labor	408-1 Operations and suppliers at significant risk for incidents of child labor ¹³	Page 89 of 2020 Sustainability Report

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 400 series (social topics)		
GRI 103: Management approach	Forced or compulsory labor	
	103-1 Explanation of the material topic and its Boundary	Page 42 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 42 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 42 of 2020 Sustainability Report
GRI 409: Forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor ¹⁴	Page 89 of 2020 Sustainability Report
GRI 103: Management approach	Human rights assessment	
	103-1 Explanation of the material topic and its Boundary	Page 42 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 42 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 42 of 2020 Sustainability Report
GRI 412: Human rights assessment	412-1 Operations that have been subject to human rights reviews or impact assessments ¹⁵	Page 42 of 2020 Sustainability Report
	412-2 Employee training on human rights policies or procedures	Page 42 of 2020 Sustainability Report
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Page 48 of 2020 Sustainability Report
GRI 103: Management approach	Local communities	
	103-1 Explanation of the material topic and its Boundary	Pages 78-79 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 78-79 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 78-79 of 2020 Sustainability Report
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programs	n/a
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 78 of 2020 Sustainability Report

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- 10. Information not broken down by employee age and minority. The deployment of our global HR data management tool is under review. We are currently evaluating alternative reporting options and expect to report this information in future reports
- 11. Information unavailable. The deployment of our Global HR data management tool is under review. We are currently considering other options to report on this information in future reports
- 12. We report on 407-1a. We are working on fully reporting this disclosure in future reports
- 13. We report on 408-1c. We are working on fully reporting this disclosure in future reports
- 14. We report on 409-1c. We are working on fully reporting this disclosure in future reports
- 15. Information unavailable. We are working on reporting this in future reports

GRI STANDARD	DISCLOSURE	PAGE NUMBER(S)
Material topics 400 series (social topics)		
GRI 103: Management approach	Supplier social assessment	
	103-1 Explanation of the material topic and its Boundary	Page 48 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 48 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 48 of 2020 Sustainability Report
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	Pages 48-49 of 2020 Sustainability Report
	414-2 Negative social impacts in the supply chain and actions taken	Page 48 of 2020 Sustainability Report
GRI 103: Management approach	Marketing and labeling	
	103-1 Explanation of the material topic and its Boundary	Page 30 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 30 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 30 of 2020 Sustainability Report
GRI 417: Marketing and labeling	417-1 Requirements for product and service information and labeling	n/a
	417-2 Incidents of non-compliance concerning product and service information and labeling	Page 41 of 2020 Sustainability Report
	417-3 Incidents of non-compliance concerning marketing communications	Page 41 of 2020 Sustainability Report
GRI 103: Management approach	Customer privacy	
	103-1 Explanation of the material topic and its Boundary	Pages 43-45 of 2020 Sustainability Report
	103-2 The management approach and its components	Pages 43-45 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Pages 43-45 of 2020 Sustainability Report
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 43 of 2020 Sustainability Report
GRI 103: Management approach	Socioeconomic compliance	
	103-1 Explanation of the material topic and its Boundary	Page 39 of 2020 Sustainability Report
	103-2 The management approach and its components	Page 39 of 2020 Sustainability Report
	103-3 Evaluation of the management approach	Page 39 of 2020 Sustainability Report
GRI 419: Socioeconomic compliance	419-1 Non-compliance with laws and regulations in the social and economic area	Page 41 of 2020 Sustainability Report

Sustainable Accounting Standards Board (SASB) framework alignment

The following tables illustrate how the Company's sustainability disclosures align with the SASB Disclosure Topics for the Professional & Commercial Services industry, and where specific information may be found.

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	CODE	ACCOUNTING METRIC	LEVEL OF DISCLOSURE	PAGE NUMBER(S) AND/OR URL(S)
Data Security	SV-PS-230a.1	Description of approach to identifying and addressing data security risks	Disclosed	Pages 11-12, 43-45 of 2020 Sustainability Report
	SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	Disclosed	Pages 43-45 of 2020 Sustainability Report Privacy at SGS Privacy Policy
	SV-PS-230a.3	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	Disclosed	Page 43 of 2020 Sustainability Report
Workforce Diversity & Engagement	SV-PS-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	Partial ¹	Pages 59-60 of 2020 Sustainability Report
	SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Disclosed	Page 90 of 2020 Sustainability Report
	SV-PS-330a.3	Employee engagement as a percentage	Disclosed	Pages 63, 90 of 2020 Sustainability Report
Professional Integrity	SV-PS-510a.1	Description of approach to ensuring professional integrity		Pages 39-41 of 2020 Sustainability Report Integrity Policy Statement Code of Integrity Privacy Policy
	SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity		Page 41 of 2020 Sustainability Report

1. Information about racial/ethnic group representation is only available for executive management. We are working on reporting this information for all employees in future reports

ACTIVITY METRICS

ACTIVITY METRIC	CODE	LEVEL OF DISCLOSURE	PAGE NUMBER(S) AND/OR URL(S)
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	SV-PS-000.A	Partial ²	Page 90 of 2020 Sustainability Report
Employee hours worked; percentage billable	SV-PS-000.B	Not available ³	–

2. FTEs, number of employees and percentage of casual and permanent workers are disclosed. We are working on reporting the requested breakdown in future reports
3. The employee hours worked are only available at theoretical level. We are working on reporting these figures in future reports

Task Force on Climate-Related Financial Disclosures (TCFD) Content Index

THEME	DISCLOSURE	LOCATION
GOVERNANCE	Describe the Board's oversight of climate-related risks and opportunities	Page 10 of 2020 Sustainability Report Pages 11-12 of 2020 Sustainability Report
	Describe management's role in assessing and managing climate-related risks and opportunities	Page 10 of 2020 Sustainability Report Pages 11-12 of 2020 Sustainability Report
STRATEGY	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term	Page 75 of 2020 Sustainability Report
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning	Pages 11-12 of 2020 Sustainability Report Page 75 of 2020 Sustainability Report
	Describe the resilience of the organization's strategy, taking into consideration different future climate scenarios, including a 2°C or lower scenario	Page 75 of 2020 Sustainability Report
RISKS	Describe the organization's processes for identifying and assessing climate-related risks	Pages 11-12 of 2020 Sustainability Report Page 75 of 2020 Sustainability Report
	Describe the organization's processes for managing climate-related risks	Pages 11-12 of 2020 Sustainability Report Page 75 of 2020 Sustainability Report
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	Pages 11-12 of 2020 Sustainability Report Page 75 of 2020 Sustainability Report
METRICS	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Pages 69-74 of 2020 Sustainability Report
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks	Pages 69-70 of 2020 Sustainability Report Pages 91-92 of 2020 Sustainability Report
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Pages 69-74 of 2020 Sustainability Report



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