



Terna



# 88

GRI Content Index

# GRI-Standards content index

The GRI content index is a table showing the pages in the document in which the information relating to each disclosure requirement can be found. The page references refer to the disclosures required by the GRI-Standards. In certain cases, reference is also made to the key indicator tables provided in the annex and which, whilst not falling within the scope of the “Non-financial Statement”, enable the reader to obtain a more detailed view of the data presented in the document.

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## GRI 103 MANAGEMENT APPROACH

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	103-2	The following section on the GRI topic specific standards includes page references for the information on standards 103-2 and 103-3 for each material topic
	103-3	

## GRI Topic Specific Standards

### GRI 200: ECONOMIC TOPICS

CODE	TOPIC / INDICATOR	PAGE	LIMITATION AND NOTES
<b>ECONOMIC PERFORMANCE</b>		52-55, 68, 116-117	
201-1	Direct economic value generated and distributed	52, 229	<i>A description of how Terna determines value added and its distribution is provided on page 52.</i>
201-2	Financial implications for the organization's activities due to climate change	68	
201-3	Coverage of the organisation's defined benefit plan obligations	158	
201-4	Financial assistance received from government	43	
<b>INDIRECT ECONOMIC IMPACTS</b>		52-55, 98-101	
203-1	Infrastructure investments and services supported	99	
<b>PROCUREMENT PRACTICES</b>		76-81	
204-1	Proportion of spending on local suppliers	76, 230	
<b>ANTI-CORRUPTION</b>		71-73	
205-1	Proportion of business units assessed for risks related to corruption and risks identified	71	
205-2	Communication and training about anti-corruption policies and procedures	73, 236	<i>Information on suppliers is provided on page 76; for the members of the Board of Directors, see the "Report on Corporate Governance and Ownership Structures".</i>
205-3	Confirmed incidents of corruption and actions taken	70	
<b>ANTI-COMPETITIVE BEHAVIOUR</b>		23, 66, 92-94	
206-1	Total legal actions for anti-competitive behaviour, antitrust and monopoly practices and related judgements	70	

### GRI 300: ENVIRONMENT TOPICS

CODE	TOPIC / INDICATOR	PAGE	LIMITATION AND NOTES
<b>MATERIALS</b>		168, 174	
301-1	Materials used by weight or volume	174, 245	
<b>ENERGY</b>		168, 186, 187	
302-1	Energy consumption within the organization	185, 245	
302-3	Energy intensity	185	
<b>BIODIVERSITY</b>		168-169, 171-173	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	177, 243	
304-4	Total number of IUCN red list species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	178	
<b>EMISSIONS</b>		168, 180, 183	
305-1	Direct greenhouse gas emissions by weight (scope I)	181, 183, 243	
305-2	Indirect greenhouse gas emissions by weight (scope II)	181, 243	
305-3	Other indirect greenhouse gas emissions (scope III)	188, 244	
305-4	Carbon intensity	181, 244	
305-5	Initiatives to reduce greenhouse gas emissions and results achieved	183	
<b>EFFLUENTS AND WASTE</b>		168, 174, 175	
306-2	Total weight of waste by type and disposal method	175, 242	
306-3	Total number and volume of significant spills	175	
<b>ENVIRONMENTAL COMPLIANCE</b>		168, 70	
307-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	70	
<b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b>		76, 80, 81, 168	
308-1	Percentage of new suppliers that were screened using environmental criteria	76	
308-2	Significant negative environmental impacts identified in the supply chain and actions taken	76	

**GRI 400: SOCIAL TOPICS**

CODE	TOPIC / INDICATOR	PAGE	LIMITATION AND NOTES
<b>EMPLOYMENT</b>		80, 144	
401-1	Total number and rates of new employee hires and employee turnover	145, 146, 235	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	158	
401-3	Parental leave	159	
<b>LABOUR/MANAGEMENT RELATIONS</b>		144, 150	
402-1	Minimum notice periods regarding operational changes including whether these are specified in collective agreements	150	
<b>OCCUPATIONAL HEALTH AND SAFETY</b>		80-81, 61, 144, 160, 161	
403-1	Percentage of total workforce represented in health and safety committees	160	
403-2	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region	162, 163, 239	
403-4	Health and safety topics covered in formal agreements with trade unions	160	
<b>TRAINING AND EDUCATION</b>		144, 153	
404-1	Average hours of training per year per employee by gender and by employee category	155, 236	
<b>DIVERSITY AND EQUAL OPPORTUNITIES</b>		144, 164	
405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	33, 145, 164, 227, 235, 241	
405-2	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	164, 241	
<b>NON- DISCRIMINATION</b>		74-75	
406-1	Total incidents of discrimination and actions taken	74, 231	<i>There were no violations of the Code of Ethics.</i>
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>		74-75, 76-77, 80-81	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk and actions taken	78	
<b>HUMAN RIGHTS ASSESSMENT</b>		74-75	
412-1	Operations that have been subject to human rights reviews or impact assessments	74	
412-3	Total number and percentage of significant investment agreements and contracts that include human rights clauses	74	<i>All suppliers are required to give a contractual undertaking to comply with Terna's Code of Ethics. See page 76.</i>
<b>LOCAL COMMUNITIES</b>		84-91	
413-1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	84	
413-2	Operations with significant actual and potential negative impacts on local communities	86, 169	
<b>SUPPLIER SOCIAL ASSESSMENT</b>		76-81	
414-1	New suppliers that were screened using social criteria	76	
414-2	Significant negative social impacts identified in the supply chain and actions taken	76	<i>The qualitative description is provided on page 76.</i>
<b>POLITICAL DONATIONS</b>		99	
415-1	Total financial donations and benefits to parties, politicians and institutions by country and recipient/beneficiary	99	
<b>CUSTOMER PRIVACY</b>		136-137	
418-1	Total number of complaints regarding breaches of customer privacy and losses of customer data	137	
<b>SOCIOECONOMIC COMPLIANCE</b>		70	
419-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	70	

## List of material performance indicators required to meet sector disclosure requirements for the electric utilities sector (EUSS)

CODE	TOPIC / INDICATOR	PAGE	LIMITATION AND NOTES
<b>ORGANISATIONAL PROFILE</b>			
EU3	Number of residential, commercial and industrial customers	95, 230	
EU4	Length of above and underground transmission and distribution lines by voltage	233	
<b>SYSTEM EFFICIENCY</b>			
EU12	Transmission and distribution losses as a percentage of total energy	188	
<b>BIODIVERSITY</b>			
EU13	Biodiversity of offset habitats compared to the biodiversity of the affected areas	172, 177	
<b>EMPLOYMENT</b>			
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	146	
EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	80, 238	
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	80	
<b>LOCAL COMMUNITIES</b>			
EU22	Number of people physically or economically displaced due to new or expanded generation plants or transmission lines and compensation	86	
<b>CUSTOMER HEALTH AND SAFETY (COMMUNITIES)</b>			
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	70	
<b>ACCESS</b>			
EU28	Power outage frequency	114, 234	
EU29	Average power outage duration	114, 234	

## List of other GRI performance indicators published

In line with previous years, the Group has opted to publish certain indicators despite the fact that they are judged to fall below the materiality threshold (see the specific section on materiality on page 12).

CODE	INDICATOR	PAGE
202-2	Proportion of senior management hired from the local community	164
303-1	Total water withdrawal by source	174, 245
408-1	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	74, 78
409-1	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour	78

# Links

## between the GRI indicators and the Global Compact principles

This table shows the links between the GRI-Standards performance indicators applicable to Terna and each of the ten Global Compact Principles, with the aim of helping interested stakeholders find the relevant information to enable them to assess Terna's implementation of the principles.

AREA	GLOBAL COMPACT PRINCIPLE	GRI TOPIC AND DISCLOSURES	PAGE OF THE REPORT	
Human Rights	<b>Principle 1</b> Businesses should <b>support and respect the protection of internationally proclaimed human rights</b>	<b>Human rights</b>		
		"Investment" Aspect	412-3 74, 204	
		"Assessment" Aspect	412-1 74, 204	
		<b>Society</b>		
		"Local Communities" Aspect	413-1 84, 204 413-2 86, 169, 204	
	<b>Principle 2</b> Businesses should <b>make sure that they are not complicit in human rights abuses</b>	<b>Human rights</b>		
		"Investment" Aspect:	412-3 74, 204	
		"Supplier Human Rights Assessment" Aspect	414-1 76, 204 414-2 76, 204	
		<b>Principle 3</b> Businesses should <b>uphold the freedom of association and the effective recognition of the right to collective bargaining</b>	<b>Human rights</b>	
			"Investment" Aspect	412-3 74, 204
"Supplier Human Rights Assessment" Aspect	414-1 76, 204 414-2 76, 204			
407-1 78, 204				
<b>Labour</b>				
"Labour/Management Relations" Aspect	402-1 150, 204			
Labour	<b>Principle 4</b> Businesses should <b>eliminate all forms of forced and compulsory labour</b>	<b>Human rights</b>		
		"Force or Compulsory Labour" Aspect	409-1 78, 205	
	<b>Principle 5</b> Businesses should <b>effectively abolish child labour</b>	<b>Human rights</b>		
		"Child Labour" Aspect	408-1 78, 204	
	<b>Principle 6</b> Businesses should <b>eliminate all forms of discrimination</b> in respect of employment and occupation	<b>Economy</b>		
		"Market Presence" Aspect	202-2 164, 205	
		<b>Correct labour practices</b>		
		"Employment" Aspect	401-1 145, 146, 204, 235	
		"Training" Aspect	404-1 153, 204, 236	
		"Equal Opportunities" Aspect	405-1 33, 145, 164, 204, 227, 235, 241	
"Equal Remuneration for Men and Women" Aspect		405-2 164, 204, 241		
<b>Human rights</b>				
"Non-Discrimination" Aspect	406-1 74, 204, 231			

AREA	GLOBAL COMPACT PRINCIPLE	GRI TOPIC AND DISCLOSURES	PAGE OF THE REPORT
Environment	<b>Principle 7</b> Businesses should <b>support a precautionary approach to environmental challenges</b>	<b>Environment</b>	
		"Materials" Aspect	301-1 174, 203, 245
		"Water" Aspect	303-1 205, 245
		"Emissions" Aspect	305-1 181, 183, 203, 243 305-2 181, 203, 243 305-3 188, 203, 244
	<b>Principle 8</b> Businesses should <b>undertake initiatives to promote greater environmental responsibility</b>	<b>Environment</b>	
		"Materials" Aspect	301-1 174, 203, 245
		"Water" Aspect	303-1 174, 205, 245
		"Biodiversity" Aspect	304-1 177, 203, 243 304-4 178, 203
		"Effluents and Waste" Aspect	306-2 175, 203, 242 306-3 175, 203
		"Compliance" Aspect	307-1 70, 203
		"Supplier Environmental Assessment" Aspect	308-1 76, 203 308-2 76, 203
	<b>Principle 9</b> Businesses should <b>encourage the development and diffusion of environmentally friendly technologies</b>	<b>Environment</b>	
		"Energy" Aspect	302-3 185, 203
"Emissions" Aspect		305-4 181, 203, 244 305-5 183, 203	
Combatting Corruption	<b>Principle 10</b> Businesses should <b>work against corruption in all its forms</b> , including extortion and bribery	<b>Society</b>	
		"Anticorruption" Aspect	205-2 73, 203, 236 205-3 70, 203
		"Public Policy" Aspect	415-1 99, 203