

Measuring Stakeholder Capitalism

Towards Common Metrics and Consistent Reporting of Sustainable Value Creation
(according to the World Economic Forum)

Core metrics and disclosures

Principles of governance			Source	Report	Location
	Governing Purpose	Setting Purpose	GRI 2-23	SN-FI SR2022	Pag 14: Purpose and values
	Quality of governing body	Governance body composition	GRI 2-9	SN-FI SR2022	Pag 23: Composition of the Board of Directors
	Stakeholder engagement	Material issues impacting stakeholders	GRI 2-12; 2-17; 2-29; 3-2	SN-FI SR2022	Pag 208: Collective knowledge of highest governance body Pag 117-124, 166-168: Approach to Stakeholder engagement Pag 260: List of material topics
	Ethical behaviour	Anti-corruption	GRI 205-2; 205-3	SN-FI SR2022	Pag 217: Communication and training related to anti-corruption rules Pag 219: Response and remediation plans
		Protected ethics advice and reporting mechanisms	GRI 205; 2-23	SN-FI SR2022	Pag 214: Ethics and integrity: Policies and protocols
	Risk and opportunity oversight	Integrating risk and opportunity into business process	GRI 102-15	SN-FI SR2022	Pag 15: A successful and well-established business model Pag 33: Long -term risks and opportunities. Comprehensive Risk System

Planet			Source	Report	Location
	Climate Change	Greenhouse gas (GHG) emissions	GHG Report GRI 305; SASB IF-EU-110a.1; IF-EU-110a.3	GHG Report SN-FI SR2022 SN-FI SR2022	Pag 74: Inventory of Greenhouse Gas (GHG) Emnissions Pag 46: Management of climate opportunities and risks
		TCFD implementation	TCFD SBTi	SBTi web page	SBTi web
	Nature loss	Land use and ecological sensitivity	GRI 304-1	SN-FI SR2022	Pag 96: Facilities in protected spaces or high biodiversity-value areas
	Freshwater availability	Water consumption and withdrawal in water-stressed areas	GRI 303; SASB 140a.1; IF-EU-140a.3	SN-FI SR2022	Pag 73: Rational use of water

People			Source	Report	Location
	Dignity and equality	Diversity and inclusion	GRI 405-1; 2-7; 2-9	SN-FI SR2022	Pag 127: Employees by type of employment and contract Pag 323: Diversity and equal opportunity Pag 323: Total workforce by region, geneder and professional category Pag 324: Total workforce by region, gender and age Pag 24: Diversity on the Board of Directors Pag 128: Employees with disabilities
		Pay equality (%)	GRI 405-2	SN-FI SR2022	Pag 141: Average remuneration by age groups and gender
		Wage level (%)	GRI 202-1	SN-FI SR2022	Pag 129: Entry-level wage vs. to legal minimum wage (%)
		Risk for incidents of child, forced or compulsory labour	GRI 414; 414-1; 414-2; 407-1; 408-1; 409-1	SN-FI SR2022	Pag 111: Human rights due diligence system Pag 184: Supplier social assessment
	Health and well-being	Health and safety (%)	GRI 403-9; 403-6; SASB IF-EU-320a.1	SN-FI SR2022	Pag 148: Injury and absenteeism rates Pag 147: Promotion of health among workers
	Skills for the future	Training provided	GRI 404-1	SN-FI SR2022	Pag 155: Hours of training by professional category and gender

Prosperity			Source	Report	Location
	Employment and wealth generation	Absolute number and rate of employment	GRI 401-1; 202	SN-FI SR2022	Pag 130: New Hires Pag 132: Employee turnover
		Economic contribution	GRI 201-1	SN-FI SR2022	Pag 298: Economic dimension
		Financial investment contribution		FR2022	Pag 59: Segment information Pag 31: Distribution of dividends Pag 10: Acquisition of treasury shares
	Innovation of better products and services	Total R&D expenses		SN-FI SR2022	Pag 158: Innovation and digital transformation projects
	Community and social vitality	Total tax paid	GRI 201-1	SN-FI SR2022	Pag 197: Tax contribution
				FR2022	Pag 157: Deferred taxes and income tax Pag 171: Taxes other than income tax