

GRI Content Index 2017



Information for the 2017 financial year was prepared on the basis of the GRI Standards Option “Core”.

General Disclosures

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|--|------------------|
| Organizational profile | | |
| 102-1 Name of the organization | Imprint (AR, 140) | |
| 102-2 Activities, brands, products, and services | Business model (AR, 41 f) | |
| 102-3 Location of headquarters | Imprint (AR, 140) | |
| 102-4 Location of operations | Business model (AR, 41) and the GFT Group (NfR, 3); Markets: Economic report > Revenue by country (AR, 47 ff) | |
| 102-5 Ownership and legal form | The GFT Group (NfR, 3); Shareholder structure: GFT on the capital market (AR, 30) gft.com > Investor Relations > Share > Shareholder Structure | |
| 102-6 Markets served | Our locations (AR, 14 f), Business activities (AR, 42) | |
| 102-7 Scale of the organization | Number of employees/companies: Group structure (AR, 41), Net sales/Total capitalisation: Key figures (AR, 141), Revenue by country (AR, 47 f), Employees by country (AR, 54) Scope of services: Strong partner for digitalisation (AR, 28), Business activities (AR, 42) | |
| 102-8 Information on employees and other workers | gft.com/sustainability > Employees | |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|---|--|
| 102-9 Supply chain | | As a service provider, we generate the majority of our value added ourselves. Our business model does not require the use of raw materials. Our supply chain mainly comprises highly skilled IT freelancers to support our core business as well as services for business operations and investments in the IT infrastructure. |
| 102-10 Significant changes to the organization and its supply chain | | There were no significant changes in the reporting period. |
| 102-11 Precautionary Principle or approach | Environment (NfR, 13 f) | We develop IT solutions, operate neither production sites nor process raw materials. The GFT Group's business model, services and business relationships do not entail any risks for negative ecological effects. |
| 102-12 External initiatives | Commitment to the Universal Declaration of Human Rights (NfR, 16), Recognition of ILO Labour and Social Standards (NfR, 16) | |
| 102-13 Membership of associations | Memberships/Associations (NfR, 15 f) | |
| Strategy | | |
| 102-14 Statement from senior decision-maker | CEO statement www.gft.com/sustainability > Sustainability at GFT ; CFO statement www.gft.com/sustainability | |
| 102-15 Key impacts, risks, and opportunities | Non-financial performance indicators (AR, 54 – 56), Risk report (AR, 56 – 64), Opportunity report (AR, 64 f), Forecast report (AR, 72 f), Significant non-financial aspects and risks (NfR, 6) | |

| GRI Standard (2016) | | Reference to reports* (page)/URL | Omission/comment |
|-----------------------------|---|--|------------------|
| Ethics and integrity | | | |
| 102-16 | Values, principles, standards, and norms of behaviour | Vision, mission, values: Integrated sustainability approach (NfR, 4 ff), Anti-discrimination: success factor diversity (NfR, 13), Code of Conduct & Code of Ethics | |
| 102-17 | Mechanisms for advice and concerns about ethics | www.gft.com > Company > Corporate Governance > Compliance | |
| Governance | | | |
| 102-18 | Governance structure | Corporate Governance Report (AR, 36 ff) | |
| 102-19 | Delegating authority | www.gft.com/sustainability > Sustainability at GFT | |
| 102-20 | Executive-level responsibility for economic, environmental, and social topics | www.gft.com/sustainability > Sustainability at GFT | |
| 102-21 | Consulting stakeholders on economic, environmental, and social topics | See notes for 102-42 (Identifying and selecting stakeholders) | |
| 102-22 | Composition of the highest governance body and its committees | Corporate Governance Report (AR, 37 f), Personnel changes: Administrative Board Report (AR, 35), Executive Bodies of the Parent Company (AR, 128) | |
| 102-23 | Chair of the highest governance body | Administrative Board Report (AR, 32) | |
| 102-24 | Nominating and selecting the highest governance body | Election by the Annual General Meeting: Corporate Governance Report (AR, 37) Skills profile, objectives for the composition and independence: Corporate Governance Report (AR, 37) | |
| 102-25 | Conflicts of interest | Conflicts of interest and their treatment: Administrative Board Report (AR, 34), composition of the Administrative Board: Corporate Governance Report (AR, 37), independence: Corporate Governance Report (AR, 38) | |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|--|---|---|
| 102-26 Role of highest governance body in setting purpose, values, and strategy | Management of the company, determination of its principles and their implementation (Corporate Governance Statement , 7) | |
| 102-27 Collective knowledge of highest governance body | Training requirement: Administrative Board Report (AR, 34) | |
| 102-28 Evaluating the highest governance body's performance | Biennial efficiency review in accordance with section 5.6 GCGC: Administrative Board Report (AR 2016 , 7) | |
| 102-29 Identifying and managing economic, environmental, and social impacts | see 102-15 (Key impacts, risks, and opportunities) | |
| 102-30 Effectiveness of risk management processes | | Non-financial risks were first assessed in 2017 |
| 102-31 Review of economic, environmental, and social topics | www.gft.com/sustainability > Sustainability at GFT | |
| 102-32 Highest governance body's role in sustainability reporting | Administrative Board: examination of NfR acc. to Section 171 (1) sentence 4 German Stock Corporation Act (AktG) Managing Directors: reporting obligations acc. to sections 315b and 315c HAR in conjunction with sections 289c to 289e HAR | |
| 102-33 Communicating critical concerns | Risk management system (AR, 56 f) | |
| 102-34 Nature and total number of critical concerns | | No incidents were reported in 2017 |
| 102-35 Remuneration policies | Remuneration report (AR, 69 – 71) | There is currently no published information on the remuneration system for managers |
| 102-36 Process for determining remuneration | Standard market basic remuneration + site-specific employer benefits (NfR, 7); composition of remuneration (NfR, 13) | |
| 102-37 Stakeholders' involvement in remuneration | | There is currently no standard Group-wide process |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|--|---|---|
| 102-38 Annual total compensation ratio | | No country-specific information is currently published |
| 102-39 Percentage increase in annual total compensation ratio | | No country-specific information is currently published |
| Stakeholder engagement | | |
| 102-40 List of stakeholder groups | Stakeholder groups (NfR, 3, 4-5) | |
| 102-41 Collective bargaining agreements | Worker co-determination (NfR, 8) | The national regulations vary strongly. At the 5 largest GFT Group companies (corresponding to 89% of the total workforce), working conditions are partly based on collective agreements and/or company agreements. |
| 102-42 Identifying and selecting stakeholders | Derived from business model: Integrated sustainability approach (NfR, 4) | |
| 102-43 Approach to stakeholder engagement | Employees: Employee survey as a management tool (NfR, 7 f), Feedback as a development opportunity (NfR, 8), People driven (AR, 16 –21), Employees (AR, 54 f) Clients: Co-Innovation/GFT Digital Innovation Lab (AR, 7), Client-centric (AR, 22 – 27); Shareholders: GFT on the capital market (AR, 30 – 31), www.gft.com/ir | |
| 102-44 Key topics and concerns raised | www.gft.com/sustainability > Sustainability at GFT | |
| Reporting practice | | |
| 102-45 Entities included in the consolidated financial statements | Consolidated group: Notes to the Consolidated Financial Statements (AR, 89) | |
| 102-46 Defining report content and topic Boundaries | Identification of the significant non-financial aspects and risks (NfR, 6) | The GFT Group (own business operations) and parts of the supply chain are reviewed. |
| 102-47 List of material topics | www.gft.com/sustainability > Sustainability at GFT | |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|--|--|--|
| 102-48 Restatements of information | Non-financial group report 2017 | A non-financial report was published for the first time in 2017 |
| 102-49 Changes in reporting | see 102-48 (Restatements of information) | |
| 102-50 Reporting period | About this report (NfR, 2) | |
| 102-51 Date of most recent report | Note on the audit of the non-financial report (NfR, 21) | |
| 102-52 Reporting cycle | Annual (NfR, 2) | Annual NfR acc. to section 289b HAR; GRI information in H2 each year |
| 102-53 Contact point for questions regarding the report | www.gft.com/sustainability | |
| 102-54 Claims of reporting in accordance with the GRI Standards | | Information for the 2017 financial year was prepared on the basis of the GRI Standards Option "Core" |
| 102-55 GRI content index | www.gft.com/sustainability | |
| 102-56 External assurance | Note on the auditing of the non-financial report by KPMG (NfR, 19 ff) | |

Topic-specific Standards

Employees

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|--|------------------|
| Management Approach | | |
| 103-1 Explanation of the material topic and its Boundary | Value added by employees (NfR, 4), fair, safe and healthy working conditions (NfR, 6), employee rights (NfR, 16 f) | |
| 103-2 The management approach and its components | HR strategy, HR organisation (NfR, 6 f) | |
| 103-3 Evaluation of the management approach | Employee survey as a management tool (NfR, 7 f) Feedback as a development opportunity (NfR, 8) | |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|--|--|---|
| Employment | | |
| 401-1 New employee hires and employee turnover | | No disclosures were made on this in 2017 |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | | There are site-specific benefits; we do not distinguish between full-time and part-time employees |
| 401-3 Parental leave | see 102-8 (Information on employees and other workers) | |
| Labour/Management Relations | | |
| 402-1 Minimum notice periods regarding operational changes | | Different national regulations; all legally prescribed deadlines are observed |
| Occupational Health and Safety | | |
| 403-1 Workers representation in formal joint management–worker health and safety committees | | There is currently no standard Group-wide process; the national provisions are applied |
| 403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities | see 102-8 (Information on employees and other workers) | |
| 403-3 Workers with high incidence or high risk of diseases related to their occupation | | GFT develops software and as such this aspect is not material for us |
| 403-4 Health and safety topics covered in formal agreements with trade unions | | As the national provisions vary strongly, these issues are dealt with on a country-by-country basis |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|--|--|---|
| Training and Education | | |
| 404-1 | Average hours of training per year per employee | see 102-8 (Information on employees and other workers) |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | Leadership programmes (NfR, 10) |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | Country-specific performance assessment until 2017 – formal coverage approx. 90% of employees; introduction of a Group-wide model in 2018 |
| Diversity and Equal Opportunity | | |
| 405-1 | Diversity of governance bodies and employees | Diversity concept for the Administrative Board and the Managing Directors: Corporate Governance Statement 2017 (for the GFT Group and GFT Technologies SE) Employees: success factor diversity (NfR, 11 – 13), breakdown of career levels among GFT workforce (NfR, 10 f), part-time employment (NfR, 11), Future opportunities for young people: interns, trainees and students (NfR, 14) |
| 405-2 | Ratio of basic salary and remuneration of women to men | A differentiation according to gender is not material for us |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|---|--|
| Non-discrimination | | |
| 406-1 Incidents of discrimination and corrective actions taken | Concept: see 102-16 (Values, principles, standards, and norms of behaviour) | No incidents were reported in 2017. In Spain, the largest national company, there is a structured process and training for employees; otherwise, country-specific regulations/procedures apply |
| 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 | | No incidents were reported in 2017 |

Environmental topics

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|--|--|
| Management Approach | | |
| 103-1 Explanation of the material topic and its Boundary | Resource consumption, travel management, corporate environmental protection (NfR, 13) | |
| 103-2 The management approach and its components | Resource management, travel management (NfR 13 f) | |
| 103-3 Evaluation of the management approach | Data was collected for the first time in 2017 (base year), review from 2018 onwards | |
| Energy | | |
| 302-1 Energy consumption within the organization | www.gft.com/sustainability > Environment | |
| 302-2 Energy consumption outside of the organization | | Data not collected as beyond the scope of the report |
| 302-3 Energy intensity | | No sufficient data available for 2017 |

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|---|---|--|
| 302-4 Reduction of energy consumption | | No disclosure possible, as 2017 is base year |
| 302-5 Reductions in energy requirements of products and services | | Due to client-specific environments, we are unable to make assessments |
| Emissions | | |
| 305-1 Direct (Scope 1) GHG emissions | | No sufficient data available for 2017 |
| 305-2 Energy indirect (Scope 2) GHG emissions | | No sufficient data available for 2017 |
| 305-3 Other indirect (Scope 3) GHG emissions | | No sufficient data available for 2017 |
| 305-4 GHG emissions intensity | | No sufficient data available for 2017 |
| 305-5 Reduction of GHG emissions | | No sufficient data available for 2017 |
| 305-6 Emissions of ozone-depleting substances (ODS) | | As GFT develops software, this aspect is not material |
| 305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions | | As GFT develops software, this aspect is not material |
| Effluents and Waste | | |
| 306-2 Waste by type and disposal method | | As GFT develops software, this aspect is not material |

Social Commitment

| GRI Standard (2016) | | Reference to reports* (page)/URL | Omission/comment |
|----------------------------|--|--|--|
| Management Approach | | | |
| 103-1 | Explanation of the material topic and its Boundary | Digital education, technology development, social projects, local engagement (NfR, 14 f) | |
| 103-2 | The management approach and its components | Social commitment (NfR, 14) | |
| 103-3 | Evaluation of the management approach | | There is currently no Group-wide process |

Respect for Human Rights

| GRI Standard (2016) | | Reference to reports* (page)/URL | Omission/comment |
|--------------------------------|---|--|--|
| Management Approach | | | |
| 103-1 | Explanation of the material topic and its Boundary | Employees, business partners (NfR, 16) | |
| 103-2 | The management approach and its components | Respect of human rights (NfR, 16 f.) | |
| 103-3 | Evaluation of the management approach | Employees, suppliers (NfR, 17) | |
| Human Rights Assessment | | | |
| 412-1 | Operations that have been subject to human rights reviews or impact assessments | | The Group-wide Compliance Management System was revised in 2017. Within this framework, human rights were taken into account as a compliance factor. No violations of human rights were identified during the reporting period |

Compliance

| GRI Standard (2016) | Reference to reports* (page)/URL | Omission/comment |
|-----------------------------------|--|--|
| Management Approach | | |
| 103-1 | Explanation of the material topic and its Boundary | Legally compliant and ethically correct conduct (NfR, 17) |
| 103-2 | The management approach and its components | Compliance Management System (NfR, 17 f) |
| 103-3 | Evaluation of the management approach | Risk assessment (NfR, 18), whistle-blower system (NfR, 18), audit of new suppliers/business partners (NfR, 18) |
| Anti-corruption | | |
| 205-1 | Operations assessed for risks related to corruption | With our compliance management system, we check all locations for corruption risks and train all relevant employees on a risk basis. We do not currently publish any figures |
| Anti-competitive Behaviour | | |
| 206-1 | Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices | No investigations or proceedings were initiated against GFT by the antitrust authorities for violations of competition law or antitrust laws in the reporting period |
| Public Policy | | |
| 415-1 | Political contributions | No financial or material political contributions were made during the reporting period |
| Customer Privacy | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | As GFT is active in the B2B segment and does not carry out classical order data processing, this aspect is not material for us |

*AR = Annual Report (financial year 2017), NfR = Non-financial Report (financial year 2017)

