

# GRI Content Index 2020



Information for the 2018 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
<b>Organizational profile</b>			
102-1	Name of the organization	Notes to the Consolidated Financial Statements: General Information (AR, 69)	
102-2	Activities, brands, products, and services	NfB, (4), Business Model (AR, 24 ff), Partnerships <a href="#">Our Partners   GFT Global</a>	
102-3	Location of headquarters	Notes to the Consolidated Financial Statements: General Information (AR, 69)	
102-4	Location of operations	Business model (AR, 35), <a href="#">gft.com &gt; company &gt; about us &gt; our locations</a> Markets: Revenue development (AR, 30 ff)	
102-5	Ownership and legal form	Legal form: Notes to the Consolidated Financial Statements: General Information (AR, 69); Shareholder Structure (AR, 19) <a href="#">gft.com &gt; Investor Relations &gt; Share &gt; Shareholder Structure</a>	
102-6	Markets served	Business operations (AR, 24 ff)	
102-7	Scale of the organization	Number of employees: Key figures (AR, 133), Employees by country (AR, 27, 121); Group structure (AR, 24 f), Consolidated group (AR, 84), Consolidated Balance Sheet (AR, 62 ff), Key Figures (AR, 133), Revenue by Country (AR, 32)	
102-8	Information on employees and other workers	<a href="#">gft.com/sustainability &gt; Employees</a>	
102-9	Supply chain	Suppliers (NfR, 4), Cost of purchased services: Notes to the consolidated financial statements (AR, 104), other operating expenses: Notes to the consolidated financial statements (AR 105)	
102-10	Significant changes to the organization and its supply chain		No significant changes in the reporting period

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
102-11	Precautionary Principle or approach Environment (NfR, 19)	services or business relationships, as no production sites are operated and no raw materials are processed.
102-12	External initiatives Membership: <a href="#">United Nations Global Compact</a> Commitment to the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights (NfR, 24)	
102-13	Membership of associations <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">social commitment</a>	
<b>Strategy</b>		
102-14	Statement from senior decision-maker CEO statement <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a> ; CFO statement <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a>	
102-15	Key impacts, risks, and opportunities Material non-financial aspects and risks (NfR, 8), non-financial performance indicators (Control System AR, 26   Human Resources AR, 26 f   Quality Management, Data Protection and IT Security AR, 28), Risk Report (AR, 39 ff), Opportunity Report (AR, 47 f), Forecast Report (AR, 37 f)	
<b>Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behaviour Vision, mission, values: (NfR 6), <a href="#">Code of Conduct &amp; Code of Ethics</a> <a href="#">Anti-Bribery and &amp; Corruption Policy</a>	
102-17	Mechanisms for advice and concerns about ethics <a href="#">Corporate Governance Statement 2019 (p. 7)</a>	
<b>Governance</b>		
102-18	Governance structure <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 7)	
102-19	Delegating authority <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>	
102-20	Executive-level responsibility for economic, environmental, and social topics NfR, 7	

GRI Standard (2016)		Reference to reports* (page)/URL	Omission/comment
102-21	Consulting stakeholders on economic, environmental, and social topics	NfR, 6 Stakeholders and fields of action: <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>	
102-22	Composition of the highest governance body and its committees	Administrative Board: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 7 ff), members (AR, 17), <a href="http://gft.com">gft.com</a> > <a href="#">Company</a> > <a href="#">About us</a> > <a href="#">Administrative Board</a>	
102-23	Chair of the highest governance body	Chairman of the Administrative Board (AR, 17), <a href="http://gft.com">gft.com</a> > <a href="#">Company</a> > <a href="#">About us</a> > <a href="#">Administrative Board</a>	
102-24	Nominating and selecting the highest governance body	Election by the Annual General Meeting: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 12) Objectives for the composition, independence, skills profile: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 12)	
102-25	Conflicts of interest	Conflicts of interest and their treatment: Administrative Board Report (AR, 15)	
102-26	Role of highest governance body in setting purpose, values, and strategy	Management of the company, determination of its principles and their implementation ( <a href="#">Corporate governance statements   GFT Global</a> 2020 business year, p. 7: monistic corporate management and control structure)	
102-27	Collective knowledge of highest governance body	Training and development measures in accordance with recommendation D.12 GCGC in the version of 16/12/2019, competence profile, competence profile, Skills profile of the Administrative Board: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 11 f), Administrative Board Report (AR, 15)	
102-28	Evaluating the highest governance body's performance	Self-assessment according to recommendation D.13 GCGC in the version of 16/12/2019: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 10)	
102-29	Identifying and managing economic, environmental, and social impacts	Identification of material non-financial aspects and risks (NfR, 8), Risk Report (AR, 39 ff)	

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>GRI Standard (2016)</b>	Reference to reports* (page)/URL	Omission/comment
<b>102-30</b> Effectiveness of risk management processes	Risk management (NfR, 8)	
<b>102-31</b> Review of economic, environmental, and social topics	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT, Review of NfR by the Administrative Board Administrative Board Report (AR, 14)	
<b>102-32</b> Highest governance body's role in sustainability reporting		Administrative Board: Audit NfR pursuant to sec. 47 para. 3 SEAG in conjunction with sec. 171 para. 1 sentence 4 German Stock Corporation Act (AktG), Section 171 para. 1 sentence 4 AktG Managing Directors: Reporting obligations pursuant to sections 315b and 315c HGB in conjunction with sections 289c to 289e HAR
<b>102-33</b> Communicating critical concerns	Risk management system (AR, 39 f), Whistleblowing tool (NfR, 26)	
<b>102-34</b> Nature and total number of critical concerns		No incidents in the reporting period
<b>102-35</b> Remuneration policies	Remuneration Administrative Board and Managing Directors: Remuneration report (AR, 55 ff) Sustainability target: remuneration components (AR, 56 f)	No published information on the remuneration system for managers below the Managing Directors
<b>102-36</b> Process for determining remuneration	Basic salary + site-specific employer benefits (NfR, 15)	
<b>102-37</b> Stakeholders' involvement in remuneration		Employee representatives are involved according to national regulations
<b>102-38</b> Annual total compensation ratio		No country-specific information is currently published
<b>102-39</b> Percentage increase in annual total compensation ratio		No country-specific information is currently published

GRI Standard (2016)		Reference to reports* (page)/URL	Omission/comment
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	Stakeholder groups (NfR, 4)	
102-41	Collective bargaining agreements	Worker co-determination (NfR 2017, 8)	At the 5 largest GFT Group companies (corresponding to > 80% of the total workforce), working conditions are partly based on collective agreements and/or company agreements
102-42	Identifying and selecting stakeholders	Stakeholders and fields of action: <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>	
102-43	Approach to stakeholder engagement	Understanding sustainability (SR 6), sustainability aspects (NfR 8), dealing with Covid-19 (NfR 10), quality management, data protection and IT security (AR 28)  Employees: Communication (NfR 12), employer branding (NfR 6, 13), performance appraisal (NfR 13), compatibility (NfR 14), health (NfR 14), equal opportunities (NfR 14 f), employee representation (NfR 15).  Customers: Value creation (NfR 4), company (AR 2 f), international performance model (AR 5, 24, 48)  Shareholders: GFT on the capital market (AR 18 ff), <a href="http://www.gft.com/ir">www.gft.com/ir</a>	
102-44	Key topics and concerns raised	Understanding of sustainability (NfR 6), aspects of sustainability (NfR 8)	
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	Consolidated group: Notes to the Consolidated Financial Statements (AR, 84)	
102-46	Defining report content and topic Boundaries	Identification of the main non-financial aspects and risks (NfR, 8)	
102-47	List of material topics	Non-financial aspects (NfR, 8), Stakeholders and fields of action: <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>	
102-48	Restatements of information		No changes in the reporting period

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
102-49	Changes in reporting	No changes in the reporting period
102-50	Reporting period	Financial year 2020 (NfR, 2)
102-51	Date of most recent report	24/3/2021
102-52	Reporting cycle	Annual (NfR, 2)
102-53	Contact point for questions regarding the report	Imprint (NfR, 27)
102-54	Claims of reporting in accordance with the GRI Standards	Prepared on the basis of the GRI Standards Option "Core"
102-55	GRI content index	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a>
102-56	External assurance	No external audit was carried out in the reporting year 2020.

## Topic-specific Standards

### Employees

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary	Identification of material non-financial aspects and risks (NfR 8), value creation (NfR, 4), working conditions (NfR, 6), employees (NfR, 12 ff)
103-2	The management approach and its components	Employer branding strategy (NfR, 6), HR strategy (NfR, 13)
103-3	Evaluation of the management approach	Surveys (NfR, 10, 12), human resources management (AR, 44), review of NfR by the Administrative Board (AR, 14)
<b>Employment</b>		
401-1	New employee hires and employee turnover	Employee development (AR, 26), Investor Presentation: <a href="#">Financial News and Reports   GFT Global</a>

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	We do not distinguish between full-time and part-time employees. There are site-specific benefits
401-3	Parental leave	<a href="https://gft.com/sustainability">gft.com/sustainability</a> > Employees
<b>Labour/Management Relations</b>		
402-1	Minimum notice periods regarding operational changes	Different national regulations; all legally prescribed deadlines are observed
<b>Occupational Health and Safety</b>		
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	<a href="https://gft.com/sustainability">gft.com/sustainability</a> > Employees
403-3	Workers with high incidence or high risk of diseases related to their occupation	The sick leave rate takes into account all days lost due to illness (working days); no Group-wide recording of injuries due to widely differing national regulations.
403-4	Health and safety topics covered in formal agreements with trade unions	The greatest risk in office work is ergonomic and mental illness. All GFT national companies offer health-related measures and follow the national guidelines for occupational health and safety. The sickness rate is inconspicuous.
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
<b>Training and Education</b>			
404-1	Average hours of training per year per employee	<a href="https://gft.com/sustainability">gft.com/sustainability</a> > <a href="#">Employees</a>	A distinction by category cannot be presented currently.
404-2	Programs for upgrading employee skills and transition assistance programs	Technology competence (NfR, 13), Accelerated Leadership Programme (NfR, 13), GreenCoding (NfR, 19), Privacy Engineering (NfR, 21 f)	There are no specific programmes for transition assistance; appropriate support is provided in individual cases
404-3	Percentage of employees receiving regular performance and career development reviews	Performance Management Model (NfR, 13)	Formal coverage 84% of employees
<b>Diversity and Equal Opportunity</b>			
405-1	Diversity of governance bodies and employees	Diversity concept for the Administrative Board and the Managing Directors: <a href="#">Corporate governance statements   GFT Global</a> (2020 business year, p. 11 f) Employees: Corporate culture (NfR, 6), Career model (NfR, 13), Working environment (NfB, 14 f), promoting IT talent (NfB, 6)	
405-2	Ratio of basic salary and remuneration of women to men		In line with our Code of Conduct, we treat all gender equally.
<b>Non-discrimination</b>			
406-1	Incidents of discrimination and corrective actions taken	NfR, 15	Country-specific rules/procedures apply; no incidents were reported in 2020.
<b>Freedom of Association and Collective Bargaining</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Code of Conduct &amp; Code of Ethics</a> <a href="#">Terms and conditions of the GFT Group   GFT Global</a>	We observe all applicable legal requirements with regard to our business locations. We expect the same from our suppliers

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
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## Environmental topics

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
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### Management Approach

103-1	Explanation of the material topic and its Boundary	Own operations: (NfR, 17), core business (NfR, 19)	Application to the 5 national companies with the largest number of employees covers > 80 % of the workforce and at the same time a large part of the office space
103-2	The management approach and its components	Environmental policy (NfR 17), Carbon Footprint (NfR 17 ff)	Environmental data refer to the 2019 financial year
103-3	Evaluation of the management approach	Review of NfB by the Administrative Board (AR, 14), <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>	

### Energy

302-1	Energy consumption within the organization	NfR 18 f, <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Environment</a>	Environmental data refer to the 2019 financial year
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### Emissions

302-1	Direct GHG emissions (Scope 1)	NfR 18 f, <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Environment</a>	Environmental data refer to the 2019 financial year
302-1	Indirect energy-related GHG emissions (Scope 2)	NfR 18 f, <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Environment</a>	Environmental data refer to the 2019 financial year

## Social Commitment

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
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### Management Approach

103-1	Explanation of the material topic and its Boundary	Technology development and education, local engagement, taxation (NfR, 21)	
103-2	The management approach and its components	“Sustainability by design” (NfR, 21 f), “Grow tech talent” (NfR, 22)	

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
103-3	Evaluation of the management approach	Review of NfB by the Administrative Board (AR, 14), <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>

## Respect for Human Rights

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary	Due diligence, labour and social standards, data protection, purchasing conditions (NfR, 24)
103-2	The management approach and its components	Employees, suppliers (NfR, 24)
103-3	Evaluation of the management approach	Review of NfB by the Administrative Board (AR, 14), <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">Sustainability at GFT</a>
<b>Human Rights Assessment</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	As part of the expansion in Asia, the Hong Kong, Singapore and Vietnam sites were audited in the reporting year. No human rights violations were found in 2020.

## Compliance

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary	Ethical standards and rules of conduct (NfR, 26)
103-2	The management approach and its components	<a href="#">Compliance Management System</a>

GRI Standard (2016)		Reference to reports* (page)/URL	Omission/comment
<b>103-3</b>	Evaluation of the management approach	Implementation Compliance Management System (NfR, 26)	
<b>Anti-corruption</b>			
<b>205-1</b>	Operations assessed for risks related to corruption		Through our Compliance Office, we check all locations for corruption risks and provide risk-based training to all relevant employees. We currently do not publish any information
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	Compliance e-learning (NfR, 26), zero tolerance approach in accordance with "Anti-Bribery & Corruption Policy" (NfR, 27)	
<b>205-3</b>	Confirmed incidents of corruption and actions taken	NfR, 27	No incidents in 2020
<b>Anti-competitive Behaviour</b>			
<b>206-1</b>	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	NfR, 26	No investigations or proceedings were initiated in the reporting year.
<b>Public Policy</b>			
<b>415-1</b>	Political contributions	NfR, 21	No financial or in-kind contributions were made to political parties.
<b>Customer Privacy</b>			
<b>418-1</b>	Substantiated complaints concerning breaches of customer privacy and losses of customer data		GFT had no critical leaks, thefts or losses of customer data in 2020.

\*AR = Annual Report (financial year 2020), NfR = Non-financial Report (financial year 2020)

