

# GRI Content Index 2019



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 (AR, 81)	
102-2	Activities, brands, products, and services	International technology partner for digital transformation with a focus on the banking, insurance and industrial sectors (AR, 36), business model (AR, 35 f), business activities (AR, 36), partnerships (AR, 11)	
102-3	Location of headquarters	Notes to the Consolidated Financial Statements: General Information (AR, 81)	
102-4	Location of operations	Business model (AR, 35), <a href="#">gft.com &gt; company &gt; about us &gt; our locations</a> Markets: Economic report > Revenue by country (AR, 42 f)	
102-5	Ownership and legal form	Legal form: Notes to the Consolidated Financial Statements: General Information (AR, 81); Shareholder Structure: GFT on the Capital Market (AR, 21) <a href="#">gft.com &gt; Investor Relations &gt; Share &gt; Shareholder Structure</a>	
102-6	Markets served	Business operations (AR, 36)	
102-7	Scale of the organization	Number of employees: Key figures (AR, 147), Employees by country (AR, 48, 132); Group structure (AR, 35), Consolidated group (AR, 97) Balance sheet total (AR: 46), Net sales, total capitalisation: key figures (AR, 147), revenue by country (AR, 42 f)	
102-8	Information on employees and other workers	<a href="#">gft.com/sustainability &gt; Employees</a>	
102-9	Supply chain	Suppliers (NfR, 3), "external services of freelancers and subcontractors in connection with the core operating business" (Notes to the consolidated financial statements 5.3 Cost of purchased services, AR, 115), other operating expenses (Notes to the	

		consolidated financial statements 5.6, AR 115)	
<b>102-10</b>	Significant changes to the organization and its supply chain		No significant changes in the reporting period
<b>GRI Standard (2016)</b>		Reference to reports* (page)/URL	Omission/comment
<b>102-11</b>	Precautionary Principle or approach	Environment (NfR, 8)	Very low risk of negative environmental impacts from business model, services or business relationships, as no production sites are operated and no raw materials are processed.
<b>102-12</b>	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, 10)	
<b>102-13</b>	Membership of associations	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > <a href="#">social commitment</a> Personal memberships/commitments of members of the management (NfR, 9)	
<b>Strategy</b>			
<b>102-14</b>	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>	
<b>102-15</b>	Key impacts, risks, and opportunities	Material non-financial aspects and risks (NfR, 4), non-financial performance indicators (AR, 37, 48 f), risk report (AR, 49 ff), opportunity report (AR, 58 f), forecast report (AR, 67 f)	
<b>Ethics and integrity</b>			
<b>102-16</b>	Values, principles, standards, and norms of behaviour	Vision, mission, values: (NfR 2017, 4 ff), <a href="#">Code of Conduct &amp; Code of Ethics</a> <a href="#">Anti-Bribery and &amp; Corruption Policy</a>	
<b>102-17</b>	Mechanisms for advice and concerns about ethics	<a href="#">Corporate Governance Statement 2019 (p. 7)</a>	
<b>Governance</b>			
<b>102-18</b>	Governance structure	Corporate Governance Report (AR, 28 ff)	

<b>102-19</b>	Delegating authority	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT
<b>102-20</b>	Executive-level responsibility for economic, environmental, and social topics	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT
<b>102-21</b>	Consulting stakeholders on economic, environmental, and social topics	Stakeholders and fields of action: <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT
<b>102-22</b>	Composition of the highest governance body and its committees	Administrative Board: <a href="#">Corporate Governance Statement 2019 (p. 7, 9)</a> , Executive bodies of the parent company (AR, 140), <a href="#">gft.com &gt; Company &gt; About us &gt; Administrative Board</a>
<b>102-23</b>	Chair of the highest governance body	Chairman of the Administrative Board: <a href="#">gft.com &gt; Company &gt; About us &gt; Administrative Board</a>
<b>102-24</b>	Nominating and selecting the highest governance body	Election by the Annual General Meeting: <a href="#">Corporate Governance Statement 2019 (p. 13)</a> Objectives for the composition, independence, skills profile: <a href="#">Corporate Governance Statement 2019 (p. 5, 12 ff)</a>
<b>102-25</b>	Conflicts of interest	Conflicts of interest and their treatment: Administrative Board Report (AR, 27)
<b>102-26</b>	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 Statement 2019</a> , p. 2: monistic corporate management and control structure)
<b>102-27</b>	Collective knowledge of highest governance body	Training requirement in accordance with sec. 5.4.5 (2) GCGC in the version of 7/2/2017, Skills profile of the Administrative Board: <a href="#">Corporate Governance Statement 2019</a> , p. 12, Administrative Board Report (AR, 27)
<b>102-28</b>	Evaluating the highest governance body's performance	Efficiency review in accordance with sec. 5.6 GCGC (2017): Administrative Board Report (AR, 27)
<b>102-29</b>	Identifying and managing economic, environmental, and social impacts	Identification of material non-financial aspects and risks (NfR, 4)

<b>GRI Standard (2016)</b>	Reference to reports* (page)/URL	Omission/comment
<b>102-30</b> Effectiveness of risk management processes	Risk management (NfR, 4)	
<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, Administrative Board Report (AR, 26)	
<b>102-32</b> Highest governance body's role in sustainability reporting	Administrative Board: examination of NfR acc. to <a href="#">Section 171 (1) sentence 4 German Stock Corporation Act (AktG)</a> Managing Directors: reporting obligations acc. to sections 315b and 315c HAR in conjunction with sections 289c to 289e HAR	
<b>102-33</b> Communicating critical concerns	Risk management system (AR, 49 ff)	
<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, 63 ff)   Further development of the remuneration system with effect from 1 January 2020 (AR 64 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, 7)	
<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
<b>Stakeholder engagement</b>		
<b>102-40</b> List of stakeholder groups	Stakeholder groups (NfR, 4)	

<b>GRI Standard (2016)</b>	Reference to reports* (page)/URL	Omission/comment
<b>102-41</b> 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
<b>102-42</b> Identifying and selecting stakeholders	Derived from business model: Integrated sustainability approach (NfR 2017, 4)	
<b>102-43</b> Approach to stakeholder engagement	Employees: Feedback as a development opportunity (NfR 2017, 8), Onboarding/Exit dialogues (NfR 5), Performance appraisal (NfR, 5), flexible working models (NfR, 7), non-financial performance indicators (AR, 48 f). Customers: Co-innovation: projects (AR, 15 - 19), Digital Innovation Labs (AR 37), international performance model (AR, 36) Shareholders: GFT on the capital market (AR, 20 f), <a href="http://www.gft.com/ir">www.gft.com/ir</a>	
<b>102-44</b> Key topics and concerns raised	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT	
<b>Reporting practice</b>		
<b>102-45</b> Entities included in the consolidated financial statements	Consolidated group: Notes to the Consolidated Financial Statements (AR, 97)	
<b>102-46</b> Defining report content and topic Boundaries	Identification of the main non-financial aspects and risks (NfR, 4)	
<b>102-47</b> List of material topics	Non-financial aspects (NfR, 4), Stakeholders and fields of action: <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Sustainability at GFT	
<b>102-48</b> Restatements of information		No changes in the reporting period
<b>102-49</b> Changes in reporting		No changes in the reporting period
<b>102-50</b> Reporting period	Financial year 2019 (NfR, 2)	
<b>102-51</b> Date of most recent report	17/4/2019	

<b>102-52</b>	Reporting cycle	Annual (NfR, 2)	Annual NfR acc. to section 289b HAR; GRI always in the following year
<b>GRI Standard (2016)</b>		Reference to reports* (page)/URL	Omission/comment
<b>102-53</b>	Contact point for questions regarding the report	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a>	
<b>102-54</b>	Claims of reporting in accordance with the GRI Standards		Prepared on the basis of the GRI Standards Option “Core”
<b>102-55</b>	GRI content index	<a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a>	
<b>102-56</b>	External assurance		No external audit was carried out in the reporting year 2019.

## Topic-specific Standards

### Employees

<b>GRI Standard (2016)</b>		<b>Reference to reports* (page)/URL</b>	<b>Omission/comment</b>
<b>Management Approach</b>			
<b>103-1</b>	Explanation of the material topic and its Boundary	Value added (NfR, 3), Employee matters (NfR, 5 ff)	
<b>103-2</b>	The management approach and its components	Employer branding strategy (NfR, 3), HR strategy (NfR, 5)	
<b>103-3</b>	Evaluation of the management approach	Non-financial performance indicators (AR, 48 f)	
<b>Employment</b>			
<b>401-1</b>	New employee hires and employee turnover		No disclosures were made on this in 2019
<b>401-2</b>	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

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
401-3 Parental leave	<a href="http://gft.com/sustainability">gft.com/sustainability</a> > <a href="#">Employees</a>	No information on the return rate possible due to different national regulations
<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="http://gft.com/sustainability">gft.com/sustainability</a> > <a href="#">Employees</a>	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.
403-3 Workers with high incidence or high risk of diseases related to their occupation		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
<b>Training and Education</b>		
404-1 Average hours of training per year per employee	<a href="http://gft.com/sustainability">gft.com/sustainability</a> > <a href="#">Employees</a>	A distinction by category cannot be presented currently.



GRI Standard (2016)		Reference to reports* (page)/URL	Omission/comment
<b>404-2</b>	<b>Programs for upgrading employee skills and transition assistance programs</b>	<b>Leadership programmes (NfR, 7)</b>	<b>There are no specific programmes for transition assistance; appropriate support is provided in individual cases</b>
<b>404-3</b>	Percentage of employees receiving regular performance and career development reviews	Performance Management Model (NfR, 5)	Formal coverage approx. 80% of employees
<b>Diversity and Equal Opportunity</b>			
<b>405-1</b>	Diversity of governance bodies and employees	Diversity concept for the Administrative Board and the Managing Directors: <a href="#">Corporate Governance Statement 2019</a> , p.12 Employees: Career model (NfR, 6), Working environment (NfB, 7), promoting IT talent (NfB, 9)	
<b>405-2</b>	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>			
<b>406-1</b>	Incidents of discrimination and corrective actions taken	Concept: see 102-16 (Values, principles, standards, and norms of behaviour)	No incidents were reported in 2019. In Spain, the largest national company, there is a structured process and training for employees; otherwise, country-specific regulations/procedures apply.
<b>Freedom of Association and Collective Bargaining</b>			
<b>407-1</b>	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

## Environmental topics

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary Power consumption, procurement, corporate environmental protection (NfR, 8)	
103-2	The management approach and its components Environmental matters, environmental policy (NfR 8)	
103-3	Evaluation of the management approach	There is currently no Group-wide process
<b>Energy</b>		
302-1	Energy consumption within the organization <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Environment	
<b>Emissions</b>		
302-1	Direct GHG emissions (Scope 1) <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Environment	
302-1	Indirect energy-related GHG emissions (Scope 2) <a href="http://www.gft.com/sustainability">www.gft.com/sustainability</a> > Environment	

## Social Commitment

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary Digital education, technology development, social projects, local engagement (NfR, 8 f)	
103-2	The management approach and its components Social commitment (NfR, 8 f)	
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
<b>Management Approach</b>		
103-1	Explanation of the material topic and its Boundary Employees, business partners (NfR, 10)	
103-2	The management approach and its components Respect of human rights (NfR, 10)	
103-3	Evaluation of the management approach	There is currently no Group-wide process
<b>Human Rights Assessment</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	No violations of human rights were identified during the reporting period

## 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 Legally compliant and ethically correct conduct (NfR, 10)	
103-2	The management approach and its components <a href="#">Compliance Management System</a>	
103-3	Evaluation of the management approach Implementation Compliance Management System (NfR, 10)	

GRI Standard (2016)	Reference to reports* (page)/URL	Omission/comment
<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 (NfB, 10)	
<b>205-3</b> Confirmed incidents of corruption and actions taken		No incidents in 2019
<b>Anti-competitive Behaviour</b>		
<b>206-1</b> 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
<b>Public Policy</b>		
<b>415-1</b> Political contributions		No financial or material political contributions were made during the reporting period
<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 2019.

\*AR = Annual Report (financial year 2019), NfR = Non-financial Report (financial year 2019)

