

6.4. GRI Content Index

beeline GmbH has reported in accordance with the GRI Standards for the period January 1 2023 to December 31 2023. We used

the reporting standard GRI 1: Foundation 2021. As of 2023, none of the Sector Standards apply to our company.

Disclosure	Chapter	Omission	Reason & Explanation
General disclosures - GRI 2: General Disclosures 2021			
2-1 Organizational details	1, 2.1		
2-2 Entities included in the organization's sustainability reporting	1		
2-3 Reporting period, frequency and contact point	1, back page		
2-4 Restatements of information	1		
2-5 External assurance	1		
2-6 Activities, value chain and other business relationships	2.1		
2-7 Employees	4.1		
2-8 Workers who are not employees	4.1		
2-9 Governance structure and composition	2.2		
2-10 Nomination and selection of the highest governance body		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-11 Chair of the highest governance body		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.

Disclosure	Chapter	Omission	Reason & Explanation
2-12 Role of the highest governance body in overseeing the management of impacts	2.2		
2-13 Delegation of responsibility for managing impacts	2.2		
2-14 Role of the highest governance body in sustainability reporting	2.2		
2-15 Conflicts of interest		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-16 Communication of critical concerns	2.2		
2-17 Collective knowledge of the highest governance body	2.2		
2-18 Evaluation of the performance of the highest governance body		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-19 Remuneration policies		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-20 Process to determine remuneration		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-21 Annual total compensation ratio		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-22 Statement on sustainable development strategy	Foreword		
2-23 Policy commitments	2.4, 3.5, 4.2, 5.1, 5.2		
2-24 Embedding policy commitments	2.2		
2-25 Processes to remediate negative impacts	4.2		
2-26 Mechanisms for seeking advice and raising concerns	4.2, 5.1		

Disclosure	Chapter	Omission	Reason & Explanation
2-27 Compliance with laws and regulations		Yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
2-28 Membership associations	2.6		
2-29 Approach to stakeholder engagement	2.5		
2-30 Collective bargaining agreements	4.1		
Material topics - GRI 3: Material Topics 2021			
3-1 Process to determine material topics	2.3, 6.2		
3-2 List of material topics	2.3, 6.3		
3-3 Management of material topics	3.1, 3.2, 3.3, 3.4, 3.5, 4.1, 4.2, 4.3, 4.4, 5.1, 5.2		
Environment			
Biodiversity - GRI 101: Biodiversity 2024			
101-1 Policies to halt and reverse biodiversity loss	3.4		
101-2 Management of biodiversity impacts	3.4		
Materials - GRI 301: Materials 2016			
301-2 Recycled input materials used		yes	Information unavailable/incomplete. The data for recycled input materials used was put together following a different methodology and is incomplete. The methodology is explained in the chapter.
Energy - GRI 302: Energy 2016			
302-1 Energy consumption within the organization	3.1		
302-2 Energy consumption outside of the organization		yes	Information unavailable/incomplete. Data collection is scheduled for the next reporting periods.

Disclosure	Chapter	Omission	Reason & Explanation
Water and effluents – GRI 303: Water and Effluents 2018			
303-1 Interactions with water as a shared resource	3.2, 3.3		
303-2 Management of water discharge-related impacts	3.2, 3.3		
Emissions – GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions		yes	Information unavailable/incomplete. As of 2023, we calculate a product carbon footprint. The calculation of a corporate carbon footprint is scheduled for the next reporting periods.
305-2 Energy indirect (Scope 2) GHG emissions		yes	Information unavailable/incomplete. As of 2023, we calculate a product carbon footprint. The calculation of a corporate carbon footprint is scheduled for the next reporting periods.
305-3 Other indirect (Scope 3) GHG emissions		yes	Information unavailable/incomplete. As of 2023, we calculate a product carbon footprint. The calculation of a corporate carbon footprint is scheduled for the next reporting periods.
305-4 GHG emissions intensity	3.1		
305-5 Reduction of GHG emissions		yes	Information unavailable/incomplete. As of 2023, we have not set quantitative emission reduction goals. We will do so once the calculation of the corporate carbon footprint is finalized.
Waste – GRI 306: Waste 2020			
306-1 Waste generation and significant waste-related impacts	3.2		
306-2 Management of significant waste-related impacts	3.2		

Disclosure	Chapter	Omission	Reason & Explanation
Supplier environmental assessment – GRI 308: Supplier Environmental Assessment 2016			
308-1 New suppliers that were screened using environmental criteria	3.2		
308-2 Negative environmental impacts in the supply chain and actions taken	3.2		
Social			
Market presence – GRI 202: Market Presence 2016			
202-2 Proportion of senior management hired from the local community	4.1		
Occupational health and safety – GRI 403: Occupational Health and Safety 2018			
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2		
Diversity and equal opportunity – GRI 405: Diversity and Equal Opportunity 2016			
405-1 Diversity of governance bodies and employees	4.1		
405-2 Ratio of basic salary and remuneration of women to men	4.1	yes	Confidentiality constraints. The information required is deemed for internal purposes only and is therefore confidential.
Freedom of association and collective bargaining – GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.2		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.2		
Child labor – GRI 408: Child Labor 2016			
408-1 Operations and suppliers at significant risk for incidents of child labor	4.2		

Disclosure	Chapter	Omission	Reason & Explanation
Forced or compulsory labor - GRI 409: Forced or Compulsory Labor 2016			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.2		
Local communities - GRI 413: Local Communities 2016			
413-2 Operations with significant actual and potential negative impacts on local communities	4.3		
Supplier social assessment - GRI 414: Supplier Social Assessment 2016			
413-2 Operations with significant actual and potential negative impacts on local communities	4.3		
Supplier social assessment - GRI 414: Supplier Social Assessment 2016			
414-1 New suppliers that were screened using social criteria	4.2		
414-2 Negative social impacts in the supply chain and actions taken	4.2		
Customer health and safety - GRI 416: Customer Health and Safety 2016			
416-1 Assessment of the health and safety impacts of product and service categories	4.4		
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Yes	Confidentiality constraints
Governance			
Procurement practices - GRI 3: Material Topics 2021			
3-3 Management of material topics	5.2		
Anti-corruption - GRI 205: Anti-corruption 2016			
205-2 Communication and training about anti-corruption policies and procedures		Yes	Confidentiality constraints

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416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Yes	Confidentiality constraints
Governance			
Procurement practices - GRI 3: Material Topics 2021			
3-3 Management of material topics	5.2		
Anti-corruption - GRI 205: Anti-corruption 2016			
205-2 Communication and training about anti-corruption policies and procedures		Yes	Confidentiality constraints