

GRI 3 - Material Topics

GRI Disclosure Table by Thematic Area

Standard GRI	Disclosures & Requirements	Cross - reference & Data	GRI Sector Standard	CSRD (ESRS interoperability)	GRI assurance
3-1	Process to determine material topics	Annual Financial Report 2025 (p. 117 , p. 142-144)	-	ESRS 2 BP-1-AR 1 (a); IRO-1-53 (b) ii to (b) iv	✓
3-2	List of material topics	Annual Financial Report 2025 (p. 131)	-	ESRS 2 SBM-3-48 (a) and (g)	✓