

UNGC and WEPs Principles Analysis

According to GRI Standards Contents

| UNGC Principles | GRI Standard | Reference |
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| Human Rights | | |
| Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights | GRI 2-23, GRI 1-30, GRI 410, GRI 411 | Declaration of Human Rights |
| Principle 2: Businesses make sure that they are not complicit in human rights abuses. | | |
| Labour | | |
| Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining | GRI 2-7, GRI 2-30, GRI 407, GRI 408, GRI 409 | All employees are free to unionize and act of their own free will. |
| Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour. | | Declaration of Human Rights |
| Principle 5: Businesses should uphold the effective abolition of child labour. | | |
| Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation. | | Compensation Policy |
| Environment | | |
| Principle 7: Businesses should support a precautionary approach to environmental challenges | GRI 303-2, GRI 306-2, GRI 308 | 175-179 |
| Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility | | CDP Water Security - 2024 https://www.garantibbvainvestorrelations.com/en/library/Sustainability-Reports/CDP-Water/2065/0/0 |
| Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies | | CDP Climate Change - 2024 https://www.garantibbvainvestorrelations.com/en/library/Sustainability-Reports/CDP-Climate-Change/2066/0/0 |
| Anti-Corruption | | |
| Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery. | GRI 205 | Anti Corruption Policy |

| Principles | GRI Standard Disclosures | Page References |
|---|---------------------------|---|
| Principle 1 - Establish high-level corporate leadership for gender equality. | GRI 405 | 71-72 , 91,96, 174-176 , 213-215,264-282 , 304-307 |
| Principle 2 - Treat all women and men fairly at work– respect and support human rights and nondiscrimination. | GRI 401, GRI 405, GRI 406 | 67,92, 93, 215, 346-349, 369 |
| Principle 3 - Ensure the health, safety and well-being of all women and men workers. | GRI 403, GRI 406 | 216-217 |
| Principle 4 - Promote education, training and professional development for women | GRI 404 | 72,79-80, 84-86, 90, 104, 177-178, 195-217, 221, 229-231 |
| Principle 5 - Implement enterprise development, supply chain and marketing practices that empower women. | GRI 204 | 10-11, 49, 54-55, 74-75, 84-85, 91, 96, 105, 135, 175-176, 180, 204, 214, 229-230 |
| Principle 6 - Promote equality through community initiatives and advocacy. | GRI 413 | 96, 195 |
| Principle 7 - Measure and publicly report on progress to achieve gender equality. | GRI 405 | 140-143, 195, 334 |