



GRI content index



Disclosure	Description	UNGC	SDG	Reference	External assurance
GENERAL STANDARD DISCLOSURES					
1. Organizational profile					
102-1	Name of the organization			Reporting profile	No
102-2	Activities, brands, products, and services			Business report: Strategy and businesses	No
102-3	Location of headquarters			Reporting profile	No
102-4	Location of operations			Reporting profile	No
102-5	Ownership and legal form			Reporting profile	No
102-6	Markets served			Hearing care market and supply chain	No
102-7	Scale of the organization			Reporting profile	No
102-8	Information on employees and other workers	6	8	Investment in people	Yes
102-9	Supply chain			Hearing care market and supply chain	No
102-10	Significant changes to the organization and its supply chain			Reporting profile	No
102-11	Precautionary Principle or approach			Corporate governance	No
102-12	External initiatives			Corporate governance	No
102-13	Membership of associations			Corporate governance	No
2. Strategy					
102-14	Statement from senior decision-maker			Message from the CEO	No
3. Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	1	16	Ethics and integrity	No
102-17	Mechanisms for advice and concerns about ethics	1	16	Ethics and integrity	No

4. Governance

102-18	Governance structure			Corporate governance	No
102-19	Delegating authority			Corporate governance	No
102-20	Executive-level responsibility for economic, environmental, and social topics			Corporate governance	No
102-21	Consulting stakeholders on economic, environmental, and social topics		16	Corporate governance	No
102-22	Composition of the highest governance body and its committees		5, 16	Corporate governance	No
102-23	Chair of the highest governance body		16	Corporate governance	No
102-24	Nominating and selecting the highest governance body		5, 16	Corporate governance	No
102-25	Conflicts of interest		16	Corporate governance	No
102-26	Role of highest governance body in setting purpose, values, and strategy			Corporate governance	No
102-27	Collective knowledge of highest governance body		4	Corporate governance	No
102-28	Evaluating the highest governance body's performance			Corporate governance	No
102-29	Identifying and managing economic, environmental, and social impacts		16	Corporate governance	No
102-30	Effectiveness of risk management processes			Corporate governance	No
102-31	Review of economic, environmental, and social topics			Corporate governance	No
102-32	Highest governance body's role in sustainability reporting			Corporate governance	No
102-35	Remuneration policies			Business report: Compensation report	Yes
102-36	Process for determining remuneration			Business report: Compensation report	Yes
102-37	Stakeholders' involvement in remuneration		16	Business report: Compensation report	Yes

5. Stakeholder engagement

102-40	List of stakeholder groups			Stakeholder engagement	No
102-41	Collective bargaining agreements	3	8	Investment in people	No
102-42	Identifying and selecting stakeholders			Stakeholder engagement	No
102-43	Approach to stakeholder engagement			Stakeholder engagement	No
102-44	Key topics and concerns raised			Stakeholder engagement	No

6. Reporting practice

102-45	Entities included in the consolidated financial statements			Reporting profile	No
102-46	Defining report content and topic Boundaries			Sustainability program	No
102-47	List of material topics			Sustainability program	No
102-48	Restatements of information			Reporting profile	No
102-49	Changes in reporting			Reporting profile	No
102-50	Reporting period			Reporting profile	No
102-51	Date of most recent report			Reporting profile	No
102-52	Reporting cycle			Reporting profile	No
102-53	Contact point for questions regarding the report			Reporting profile	No
102-54	Claims of reporting in accordance with the GRI Standards			Reporting profile	No
102-55	GRI content index			GRI content index	No
102-56	External assurance			Assurance Report	No

SPECIFIC STANDARD DISCLOSURES

Customer-focused solutions						
103-1	Explanation of the material topic and its Boundary				Sustainability program	No
103-2	The management approach and its components				Sustainability program	No
103-3	Evaluation of the management approach				Sustainability program	No
416-1	Assessment of the health and safety impacts of product and service categories				Customer-focused solutions	No
Own indicator	New patent applications		3, 4, 9		Customer-focused solutions	No
Access to hearing care						
103-1	Explanation of the material topic and its Boundary				Sustainability program	No
103-2	The management approach and its components				Sustainability program	No
103-3	Evaluation of the management approach				Sustainability program	No
Own indicator	Employee volunteer work for the Hear the World Foundation		3, 4		Access to hearing care	No
Investment in people						
103-1	Explanation of the material topic and its Boundary				Sustainability program	No
103-2	The management approach and its components				Sustainability program	No
103-3	Evaluation of the management approach				Sustainability program	No
401-1	New employee hires and employee turnover	6	5, 8		Investment in people	Yes
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		8		Investment in people	No
404-3	Percentage of employees receiving regular performance and career development reviews	6	5, 8		Investment in people	No
405-1	Diversity of governance bodies and employees	1	5, 8		Investment in people	Yes
Safeguarding the environment						
103-1	Explanation of the material topic and its Boundary				Sustainability program	No
103-2	The management approach and its components				Sustainability program	No
103-3	Evaluation of the management approach				Sustainability program	No
302-1	Energy consumption within the organization	7, 8	7, 12, 13		Safeguarding the environment	Yes
303-1	Water withdrawal by source	7, 8	6		Safeguarding the environment	No
305-1	Direct (Scope 1) GHG emissions	7, 8	12, 13		Safeguarding the environment	Yes
305-2	Energy indirect (Scope 2) GHG emissions	7, 8	12, 13		Safeguarding the environment	Yes
305-3	Other indirect (Scope 3) GHG emissions	7, 8	12, 13		Safeguarding the environment	Yes
305-4	GHG emissions intensity	7, 8, 9	12, 13		Safeguarding the environment	Yes
306-2	Waste by type and disposal method	8	12, 13		Safeguarding the environment	No
307-1	Non-compliance with environmental laws and regulations	8			Safeguarding the environment	No

Governance, risk, and compliance management

103-1	Explanation of the material topic and its Boundary				Sustainability program	No
103-2	The management approach and its components				Sustainability program	No
103-3	Evaluation of the management approach				Sustainability program	No
205-2	Communication and training about anti-corruption policies and procedures	10	16		Ethics and integrity	No
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices				Ethics and integrity	No
308-1	New suppliers that were screened using environmental criteria	8			Ethics and integrity	No
308-2	Negative environmental impacts in the supply chain and actions taken	8			Ethics and integrity	No
408-1	Operations and suppliers at significant risk for incidents of child labor	4, 5	8, 16		Ethics and integrity	No
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4, 5	8		Ethics and integrity	No
412-1	Operations that have been subject to human rights reviews or impact assessments	1, 2			Ethics and integrity	No
414-1	New suppliers that were screened using social criteria	2	8, 16		Ethics and integrity	No
414-2	Negative social impacts in the supply chain and actions taken	2	8, 16		Ethics and integrity	No
415-1	Political contributions		16		Ethics and integrity	No
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services				Ethics and integrity	No
419-1	Non-compliance with laws and regulations in the social and economic area		16		Ethics and integrity	No

UNCG = UN Global Compact Principle
 AR = Annual Report
 SDG = UN Sustainable Development Goal
 All references refer to the 2016 version of the GRI Standards