

CSR report

# GRI Index

## GRI content index



Disclosure	Description	UNGC	SDG	Reference	External assurance
<b>GENERAL DISCLOSURES</b>					
<b>1. Organizational profile</b>					
102-1	Name of the organization			<a href="#">This is Sonova</a>	No
102-2	Activities, brands, products, and services			<a href="#">This is Sonova</a>	No
102-3	Location of headquarters			<a href="#">This is Sonova</a>	No
102-4	Location of operations			<a href="#">This is Sonova</a>	No
102-5	Ownership and legal form			<a href="#">Organizational structure</a>	No
102-6	Markets served			<a href="#">Hearing care market</a>	No
102-7	Scale of the organization			<a href="#">Reporting profile</a>	No
102-8	Information on employees and other workers	6	8	<a href="#">Investment in people</a>	No
102-9	Supply chain			<a href="#">Hearing care market</a>	No
102-10	Significant changes to the organization and its supply chain			<a href="#">Reporting profile</a>	No
102-11	Precautionary Principle or approach			<a href="#">Message from the CEO</a>	No
102-12	External initiatives			<a href="#">Ethics and integrity</a>	No
102-13	Membership of associations			<a href="#">Corporate Governance</a>	No
<b>2. Strategy</b>					
102-14	Statement from senior decision-maker			<a href="#">Message from the CEO</a>	No
102-15	Key impacts, risks, and opportunities			<a href="#">Hearing care market</a>	No
<b>3. Ethics and integrity</b>					
102-16	Values, principles, standards, and norms of behavior	1	16	<a href="#">Corporate governance</a>	No
102-17	Mechanisms for advice and concerns about ethics	1	16	<a href="#">Corporate governance</a>	No
<b>4. Governance</b>					
102-18	Governance structure			<a href="#">Corporate governance</a>	No
102-19	Delegating authority			<a href="#">Corporate governance</a>	No

102-20	Executive-level responsibility for economic, environmental, and social topics			<a href="#">Corporate governance</a>	No
102-21	Consulting stakeholders on economic, environmental, and social topics		16	<a href="#">Corporate governance</a>	No
102-22	Composition of the highest governance body and its committees		5, 16	<a href="#">Corporate governance</a>	No
102-23	Chair of the highest governance body		16	<a href="#">Corporate governance</a>	No
102-24	Nominating and selecting the highest governance body		5, 16	<a href="#">Corporate governance</a>	No
102-25	Conflicts of interest		16	<a href="#">Corporate governance</a>	No
102-26	Role of highest governance body in setting purpose, values, and strategy			<a href="#">Corporate governance</a>	No
102-27	Collective knowledge of highest governance body		4	<a href="#">Corporate governance</a>	No
102-28	Evaluating the highest governance body's performance			<a href="#">Corporate governance</a>	No
102-29	Identifying and managing economic, environmental, and social impacts		16	<a href="#">Corporate governance</a>	No
102-30	Effectiveness of risk management processes			<a href="#">Corporate governance</a>	No
102-31	Review of economic, environmental, and social topics			<a href="#">Corporate governance</a>	No
102-32	Highest governance body's role in sustainability reporting			<a href="#">Corporate governance</a>	No
102-35	Remuneration policies			<a href="#">Compensation report</a>	Yes (Annual Report)
102-36	Process for determining remuneration			<a href="#">Compensation report</a>	Yes (Annual Report)
102-37	Stakeholders' involvement in remuneration		16	<a href="#">Compensation report</a>	Yes (Annual Report)
<b>5. Stakeholder engagement</b>					
102-40	List of stakeholder groups			<a href="#">Stakeholder engagement: Open dialog</a>	No
102-41	Collective bargaining agreements	3	8	<a href="#">Investment in people</a>	No
102-42	Identifying and selecting stakeholders			<a href="#">Stakeholder engagement: Open dialog</a>	No
102-43	Approach to stakeholder engagement			<a href="#">Stakeholder engagement: Customers</a>	No
102-44	Key topics and concerns raised			<a href="#">Sustainability program: Identification and prioritization</a>	No
<b>6. Reporting practice</b>					
102-45	Entities included in the consolidated financial statements			<a href="#">Reporting profile: Entities</a>	No
102-46	Defining report content and topic boundaries			<a href="#">Sustainability program: Identification and prioritization</a>	No
102-47	List of material topics			<a href="#">Sustainability program: Sustainability landscape</a>	No
102-48	Restatements of information			<a href="#">Reporting profile: Restatements and significant changes</a>	No
102-49	Changes in reporting			<a href="#">Reporting profile: Restatements and significant changes</a>	No
102-50	Reporting period			<a href="#">Reporting profile</a>	No
102-51	Date of most recent report			<a href="#">Reporting profile</a>	No
102-52	Reporting cycle			<a href="#">Reporting profile</a>	No
102-53	Contact point for questions regarding the report			<a href="#">Reporting profile</a>	No
102-54	Claims of reporting in accordance with the GRI Standards			<a href="#">Reporting profile</a>	No
102-55	GRI content index			<a href="#">GRI content index</a>	No

102-56	External assurance			<b>Reporting profile</b>	No
<b>MATERIAL TOPICS</b>					
<b>Management Approach</b>					
103-1, 2, 3	Customer-focused solutions			<b>Sustainability program</b>	No
	Access to hearing care			<b>Sustainability program</b>	No
	Investment in people			<b>Sustainability program</b>	No
	Safeguarding the environment			<b>Sustainability program</b>	No
<b>ECONOMIC</b>					
201-1, 3	Economic performance		2, 5, 7, 9	<b>Financial report</b>	Yes (Annual Report)
203-2	Indirect economic impacts		1, 3, 8, 10, 17	<b>Hearing care market</b>	No
204-1	Procurement practices			<b>Hearing care market</b>	No
205-1, 2	Anti-corruption		16	<b>Ethics and integrity</b>	No
206-1	Anti-competitive behavior			<b>Ethics and integrity</b>	No
<b>ENVIRONMENTAL</b>					
302-1, 2, 4, 5	Energy	7, 9	7, 12, 13	<b>Safeguarding the environment</b>	Yes
303-1, 2	Water	7	6	<b>Safeguarding the environment</b>	No
305-1, 2, 3, 4, 5, 6, 7	Emissions	7, 9	3, 12, 13, 14, 15	<b>Safeguarding the environment</b>	Yes
306-2, 3	Effluents and waste	8	3, 6, 12, 13, 14, 15	<b>Safeguarding the environment</b>	No
307-1	Environmental compliance	8	12, 13, 14, 15, 16	<b>Safeguarding the environment</b>	No
308-1, 2	Supplier environmental assessment	8		<b>Safeguarding the environment</b>	Yes
<b>SOCIAL</b>					
401-1	Employment	6	5, 8	<b>Investment in people</b>	Yes
402-1	Labor/management relations	3	8	<b>Investment in people</b>	No
403-2	Occupational health and safety		3, 8	<b>Investment in people</b>	No
404-2, 3	Training and education	6	5, 8	<b>Investment in people</b>	No
405-1	Diversity and equal opportunity	1	5, 8	<b>Investment in people</b>	Yes
407-1	Freedom of association and collective bargaining	3	8	<b>Ethics and integrity</b>	No
408-1	Child labor	4, 5	8, 16	<b>Ethics and integrity</b>	No
409-1	Forced or compulsory labor	4, 5	8	<b>Ethics and integrity</b>	No
412-1	Human rights assessment	1, 2		<b>Ethics and integrity</b>	No
413-1	Local communities	1		<b>Access to hearing care</b>	No
414-1, 2	Supplier social assessment	2	5, 8, 16	<b>Ethics and integrity</b>	No
415-1	Public policy		16	<b>Ethics and integrity</b>	No
416-1	Customer health and safety			<b>Investment in people</b>	No
417-1	Marketing and labeling		12, 16	<b>Customer-focused solutions</b>	No
418-1	Customer privacy		16	<b>Ethics and integrity</b>	No
419-1	Socioeconomic Compliance		16	<b>Ethics and integrity</b>	No

UNCG = UN Global Compact Principle; AR = Annual Report; SDG = Sustainable Development Goal