ROS AGRO PLC

GRI INDEX TABLE

GRI 102-55

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report
GRI 102-1	Name of the organization	About the Report
GRI 102-2	Activities, brands, products, and services	Business model, p.18 in the Annual Report Brands, p.13 in the Annual Report
GRI 102-3	Location of headquarters .	Contact information, p.88
GRI 102-4	Location of operations	Geographic footprint, p.20 in the Annual Report
GRI 102-5	Ownership and legal form	Legal structure, p.28 in the Annual Report
GRI 102-6	Markets served	Sales geography, p.22 in the Annual Report
GRI 102-7	Scale of the organization	Key results, p.12 in the Annual Report
GRI 102-8	Information on employees and other workers	Human resources management, p.23
GRI 102-9	Supply chain	Supply chain, p.69
GRI 102-10	Significant changes to the organization and its supply chain	Supply chain, p.69
GRI 102-12	External initiatives	Contribution to the UN SDGs, p.55
GRI 102-13	Membership of associations	Membership of associations, p.62
GRI 102-14	Statement from senior deci- sion-maker	Statement by the CEO, p.3
GRI 102-15	Key impacts, risks, and opportunities	ESG risk management, p.78

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report
GRI 102-16	Values, principles, standards, and norms of behavior	Mission, vision, values and strategy, p.53 Business ethics and compliance, p. 67
GRI 102-17	Mechanisms for advice and concerns about	Feedback channels, p.68
GRI 102-18	Governance structure	Structure of management and control bodies, p.126 in the Annual Report
GRI 102-19	Delegating authority	Structure of management and control bodies, p.126 in the Annual Report
GRI 102-20	Executive-level responsibility for economic, environmental, and social topics	ESG risk management, p.78
GRI 102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder relations, p.60
GRI 102-22	Composition of the highest governance body and its committees	Diversity in the composition of governing bodies, p.64
GRI 102-23	Chair of the highest governance body	Structure of management and control bodies, p.126 in the Annual Report
GRI 102-24	Nominating and selecting the highest governance body	Nomination of new Board members, p.65
GRI 102-25	Conflicts of interest	Business ethics and compliance, p.67
GRI 102-26	Role of highest governance body in setting purpose, values, and strategy	Mission, vision, values and strategy, p.53
GRI 102-29	Identifying and managing economic, environmental, and social impacts	Mission, vision, values and strategy, p.53

ROS AGRO PLC

\square

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report
GRI 102-32	Highest governance body's role in sustainability reporting	About the Report
GRI 102-35	Remuneration policies	Remuneration to the members of the Board of Directors, p.65
GRI 102-40	List of stakeholder groups	Stakeholder relations, p.60
GRI 102-41	Collective bargaining agreements	There were no collective bargaining agreements in force in 2021
GRI 102-42	ldentifying and selecting stakeholders	Stakeholder relations, p.60
GRI 102-43	Approach to stakeholder engage- ment	Local community relations, p.47 Stakeholder relations, p.60
GRI 102-44	Key topics and concerns raised	Stakeholder relations, p.60
GRI 102-45	Entities included in the consolidated financial statements	Appendices, p.156 in the Annual Report
GRI 102-46	Defining report content and topic Boundaries	About the Report
GRI 102-47	List of material topics	Judgement of materiality
GRI 102-48	Restatements of information	The ESG Report is published under the GRI reporting system for the first time.
GRI 102-49	Changes in reporting	The ESG Report is published under the GRI reporting system for the first time.
GRI 102-50	Reporting period	About the Report
GRI 102-51	Date of most recent report	About the Report
GRI 102-52	Reporting cycle	About the Report

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report
GRI 102-53	Contact point for questions regarding the report	Contact information, p.88
GRI 102-54	Claims of reporting in accordance with the GRI Standards	About the Report
GRI 102-55	GRI content index	GRI index table, p.84
GRI 102-56	External assurance	About the Report
GRI 103. Managem	ent approach	
GRI 103-1	Explanation of the material topic and its Boundary	About the Report Judgement of materiality
GRI 103-2	The management approach and its components	Sustainable development approach, p.56 The management approach is also presented in the ESG Report before each material topic is disclosed.
Material topics		
GRI 200. Economi	c topics	
GRI 201. Economic	performance	
GRI 201-1	Direct economic value generated and distributed	Financial review, p.112 in the Annual Report
GRI 201-2	Financial implications and other risks and opportunities due to climate change	ESG risk management, p.78
GRI 202. Market presence		
GRI 202-2	Proportion of senior management hired from the local community	Human rights, p.37

0

S

ROS AGRO PLC

Disclosure of information in the Report	Page number or link to a Section in the Report
conomic impacts	
Infrastructure investments and services supported	Social investment and charitable projects, p.45
Significant indirect economic impacts	Social investment and charitable projects, p.45
uption	
Communication and training about anti-corruption policies and procedures	Anti-corruption, p.68 Code of Business Conduct and Ethics, p.127 in the Annual Report
Confirmed incidents of corruption and actions taken	Anti-corruption, p.66
nental topics	
Energy consumption within the organization	Energy management and energy efficiency, p.15
Energy intensity	Energy management and energy efficiency, p.15
d effluents	
Water withdrawal	Impacts on water resources, p.7
Water discharge	Impacts on water resources, p.17
Water consumption	Impacts on water resources, p.17
s	
Direct (Scope 1) GHG emissions	Climate change and impacts on the atmosphere, p.13
Energy indirect (Scope 2) GHG emissions	Climate change and impacts on the atmosphere, p.13
	in the Report conomic impacts Infrastructure investments and services supported Significant indirect economic impacts uption Communication and training about anti-corruption policies and procedures Confirmed incidents of corruption and actions taken tental topics Energy consumption within the organization Energy intensity d effluents Water withdrawal Water discharge Water consumption S Direct (Scope 1) GHG emissions Energy indirect (Scope 2) GHG

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report
GRI 305-4	GHG emissions intensity	Climate change and impacts on the atmosphere, p.13
GRI 305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate change and impacts on the atmosphere, p.13
GRI 306. Waste		
GRI 306-3	Waste generated	Waste management, p.19
GRI 306-4	Total weight of waste diverted from disposal, and a breakdown of this total by composition of the waste, by recovery operations (separately for hazardous and non-hazardous waste), by place of disposal (onsite and offsite)	Waste management, p.19
GRI 306-5	Total weight of waste directed to treatment and landfilling, and a breakdown of this total by composition of the waste, by by handling type (separately for hazardous and non-hazardous waste), by place of disposal (onsite and offsite)	Waste management, p.19
GRI 307. Environme	ental compliance	
GRI 307-1	Total amount of fines imposed for non-compliance with laws and regu- lations and number of environmen- tal improvement notices	Environmental management system, p.10
GRI 400. Social top	pics	
GRI 401. Employme	ent	
GRI 401-1	New employee hires and employee turnover	Recruitment process, p.29
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Retention and motivation, p.33



GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report		
GRI 402. Labour/n	GRI 402. Labour/management relations			
GRI 402-1	Minimum notice periods regarding operational changes	Human rights, p.37		
GRI 403. Occupati	onal health and safety			
GRI 403-1	Occupational health and safety management system	Occupational health and safety, p.38 Risk assessment and injury preven- tion, p.39		
GRI 403-3	Occupational health services	Employee health, p.42		
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Risk assessment and injury prevention, p.39 Safety culture, p.41		
GRI 403-5	Worker training on occupational health and safety	Safety culture, p.41		
GRI 403-6	Promotion of worker health	Retention and motivation, p.32 Employee health, p.42		
GRI 403-7	Prevention and mitigation of occu- pational health and safety impacts directly linked by business relation- ships	Employee health, p.42		
GRI 403-8	Workers covered by an occupation- al health and safety management system	Occupational health and safety, p.38		
GRI 403-9	Work-related injuries	Accident frequency rates, p.41 Managing major occupational injury risks by business, p.42		
GRI 403-10	Work-related ill health	Employee health, p.42		

GRI number	Disclosure of information in the Report	Page number or link to a Section in the Report	
GRI 404. Training and development			
GRI 404-1	Average hours of training per year per employee	Training and development, p.35	
GRI 404-2	Programs for upgrading employ- ee skills and transition assistance programs	Training and development, p.35	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Retention and motivation, p.33	
GRI 405. Diversity	and equal opportunity		
GRI 405-1	Diversity of governance bodies and employees	Human resources management, p.23 Diversity in the composition of go- verning bodies, p.64	
GRI 405-2	Ratio of basic salary and remuneration of women to men	Human resources management, p.23	
GRI 413. Local communities			
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Support of local communities, p.44	