

GRI

Universal Standards

EUROFIMA has reported in accordance with the GRI Standards for the period 01.01.2025-31.12.2025.

GRI 1: Foundation 2021

GRI 2

Disclosure	Description	Disclosure	Report reference	Explanation
2-1	Organizational details	Reported	AR: Report of the Board of Directors to the General Assembly	
2-2	Entities included in the organization's sustainability reporting	Reported	SR: Appendix: About this report	
2-3	Reporting period, frequency and contact point	Reported	SR: Appendix: About this report	
2-4	Restatements of information	Reported	SR: Operational Emissions SR: Financed Emissions	
2-5	External assurance	Reported	AR: Controlling Bodies SR: Appendix: About this report	
2-6	Activities, value chain and other business relationships	Reported	SR: Sustainability Governance SR: Responsible Funding & Lending SR: Responsible Asset Ownership SR: Green Procurement & Supplier Assessment AR: Activity Report 2025	
2-7	Employees	Reported	SR: Culture SR: Employment	
2-8	Workers who are not employees	Reported	SR: Culture SR: Employment	
2-9	Governance structure and composition	Reported	SR: The Way We Work: Model, Mission, and Oversight	
2-10	Nomination and selection of the highest governance body	Reported	SR: The Way We Work: Model, Mission, and Oversight AR: Corporate Governance SR: Culture	
2-11	Chair of the highest governance body	Reported	SR: The Way We Work: Model, Mission, and Oversight AR: Corporate Governance	
2-12	Role of the highest governance body in overseeing impacts	Reported	SR: The Way We Work: Model, Mission, and Oversight	
2-13	Delegation of responsibility for managing impacts	Partially Reported	SR: Sustainability Governance	High-level responsibilities are described; further detail on scope, oversight, and due diligence processes to be enhanced in future reporting.
2-14	Role of the highest governance body in sustainability reporting	Reported	SR: The Way We Work: Model, Mission, and Oversight	
2-15	Conflicts of interest	Reported	SR: The Way We Work: Model, Mission, and Oversight	
2-16	Communication of critical concerns	Partially Reported	SR: Sustainability Governance SR: Culture SR: Business Ethics	Whistleblowing and reporting channels are disclosed; formal escalation processes to the highest governance body to be enhanced in future reporting.

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2-17	Collective knowledge of the highest governance body	Omitted	SR: Sustainability Governance	Disclosure on governance body expertise and ESG competencies is not currently provided; to be enhanced in future reporting.
2-18	Evaluation of the performance of the highest governance body	Omitted	-	Board performance evaluation process not disclosed; potential inclusion in future.
2-19	Remuneration policies	Reported	SR: The Way We Work: Model, Mission, and Oversight SR: Employment	
2-20	Process to determine remuneration	Partially reported	SR: The Way We Work: Model, Mission, and Oversight SR: Employment	High-level process disclosed; further detail on criteria and structure to be developed.
2-21	Annual total compensation ratio	Omitted	SR: Employment	Compensation ratio not disclosed due to confidentiality considerations.
2-22	Statement on sustainable development strategy	Reported	SR: Sustainability Governance SR: Materiality Assessment SR: Responsible Funding & Lending SR: Responsible Asset Ownership SR: Responsible Operations SR: Climate & Environmental Impact SR: Outlook	
2-23	Policy commitments	Reported	SR: Sustainability Governance SR: Responsible Funding & Lending SR: Culture SR: Business Ethics SR: Green Procurement & Supplier Assessment SR: Responsible Asset Ownership SR: UN Global Compact	
2-24	Embedding policy commitments	Reported	SR: The Way We Work: Model, Mission, and Oversight SR: Sustainability Governance SR: Responsible Funding & Lending SR: Business Ethics SR: Green Procurement & Supplier Assessment SR: Climate & Environmental Impact SR: Third-party Assessments	
2-25	Processes to remediate negative impacts	Partially reported	SR: Culture SR: Employment SR: Business Ethics SR: Climate & Environmental Impact	Remediation processes described through ethics and whistleblowing frameworks; further formalization planned.
2-26	Mechanisms for seeking advice and raising concerns	Reported	SR: Culture SR: Business Ethics	
2-27	Compliance with laws and regulations	Reported	SR: Appendix: About this report	
2-28	Membership associations	Reported	SR: Membership associations SR: UN Global Compact SR: UN PRI Signatory	
2-29	Approach to stakeholder engagement	Reported	SR: Double Materiality Assessment SR: Shareholders & Borrowers Engagement SR: Investee Engagement	
2-30	Collective bargaining agreements	Reported	SR: Appendix: About this report	



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