SUSTAINABILITY REPORT

Meridian Textiles Limited

Reporting period: **2025-2026**

Sector: Textiles & Apparel · Boundary: Standalone — Meridian Textiles Limited
Report generated 02 August 2026
Prepared with the Kevit ESG platform

About this Report

Reporting boundary, period, framework stack and assurance position.

Entity	Meridian Textiles Limited
Reporting year	2025-2026
Boundary	Standalone — Meridian Textiles Limited
Period	2025-04-01 to 2026-03-31
External assurance	Yes
Assurance provider	Demo Assurance LLP
CIN	—
Listing status	Listed

Framework stack applied

Scope	Framework
GRI	primary
['CSRD_ESRS', 'ISSB_S2']	aligned
{'name': 'GRI Standards', 'publisher': 'Global Reporting Initiative', 'version': '2021 (Universal), 2016+ (Topic-specific)', 'type': 'voluntary', 'geography': 'global', 'audience': 'multi-stakeholder (investors + civil society)', 'description': 'The most widely adopted sustainability reporting standard. Universal Standards (GRI 1, 2, 3) + Topic Standards (200/300/400 series) covering economic, env …	primary_detail
[{'key': 'CSRD_ESRS', 'name': 'CSRD + ESRS', 'publisher': 'European Financial Reporting Advisory Group (EFRAG)', 'version': '2023 (Delegated Regulation)', 'type': 'mandatory for EU-listed + large private EU + non-EU with EU turnover > EUR 150M', 'geography': 'European Union', 'audience': 'multi-stakeholder', 'description': 'Corporate Sustainability Reporting Directive with European Sustainabili …	aligned_details
GRI for multi-stakeholder audiences; ESRS alignment for EU buyers under CSRD value-chain pressure; ISSB S2 for lenders.	rationale
[]	notes

How to rely on this report

Every narrative in this report is generated only from the data recorded by the preparer — the AI paraphrases, it never invents figures. Each section is tagged with a confidence level reflecting the provenance of the data beneath it (measured, estimated, or a draft skeleton to replace before filing) and lists the external standards the disclosure references. Review every section before filing; the consultant remains the responsible preparer.

Climate Transition Plan

Baseline, targets and decarbonisation levers — answers ESRS E1-1/E1-4 and GRI 305-5.

109,600	42%	2050	90%
BASELINE TCO2E (2024)	REDUCTION BY 2030	NET-ZERO YEAR	ABATEMENT (REST NEUTRALISED)

OK Near-term target ≈ 7.0%/yr absolute reduction — consistent with the 1.5°C cross-sector pathway (≥ 4.2%/yr).

OK Net-zero 2050: 90% absolute reduction with residuals neutralised — consistent with the SBTi Net-Zero Standard shape.

WARN Scope 3 is 67% of the footprint but outside the target boundary. SBTi requires S3 targets when it exceeds 40% of total emissions.

OK Identified levers cover ≈ 94% of the near-term reduction (43,500 of 46,032 tCO2e). Credible.

Decarbonisation levers

Capex Band	Lever	Scope	Status	Est Reduction tCO2e	Timeframe
opex-only PPA	Solar PPA — 25 MW round-the-clock	Scope 2	contracted	30,000	2027
INR 8-12 Cr	Coal boiler -> biomass briquette conversion	Scope 1	feasibility	9,000	2028
INR 4-6 Cr	Low-liquor-ratio dyeing + heat recovery	Scope 1	approved	4,500	2027

Screening against the SBTi Corporate Net-Zero Standard's cross-sector pathway — guidance for the consultant, not an SBTi validation.

ABOUT REPORT

About this report

About this Report

This report constitutes the Sustainability Report 2025-26 of Meridian Textiles Limited for the reporting period 1 April 2025 to 31 March 2026, aligned to the company's financial reporting year. Meridian Textiles Limited is a public limited company listed on the National Stock Exchange and the Bombay Stock Exchange, headquartered in Coimbatore, Tamil Nadu, with operations in three Indian states (GRI 2-1).

The reporting boundary for this report is standalone. It covers Meridian Textiles Limited as a single legal entity, comprising its three manufacturing units, and does not extend to subsidiaries, joint ventures, associates or other related undertakings on a consolidated basis. Where a disclosure is limited to a subset of sites or functions, that limitation is stated at the point of disclosure. Value-chain data (including upstream and downstream activities) is outside the operational boundary except where a specific disclosure states otherwise; readers should note that this affects the completeness of certain indicators, in particular Scope 3 emissions and supply-chain social indicators, which will require dedicated data collection in future cycles.

As of 31 March 2026, the reporting entity employed 2,400 permanent employees (1,416 male, 744 female and 18 differently-abled) and 1,800 permanent workers across the three manufacturing units (GRI 2-7). These headcount figures are drawn from the company's HRIS export and define the population to which the workforce-related disclosures in this report apply.

Framework stack applied and rationale

This report has been prepared with reference to the GRI Standards (2021 Universal Standards and the 2016-onward Topic Standards) as the primary reporting framework. GRI was selected because it is the most widely adopted multi-stakeholder standard and serves the needs of both investors and civil-society stakeholders, which is appropriate for an entity of Meridian Textiles Limited's profile and public listing.

Alongside GR

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COMPANY OVERVIEW

Company overview

Company Overview

Meridian Textiles Limited is a public limited company incorporated in India and listed on the National Stock Exchange and the Bombay Stock Exchange, with its head office in Coimbatore, Tamil Nadu (GRI 2-1). The Company operates in the Textiles and Apparel sector and conducts manufacturing across three units located in three Indian states (GRI 2-1). This report is prepared on a standalone basis for Meridian Textiles Limited and covers the reporting period 2025-2026.

For the reporting year, the Company recorded a turnover of INR 850 crores. Its workforce comprises 2,400 permanent employees, of whom 1,416 are male, 744 are female and 18 are differently-abled, alongside 1,800 permanent workers deployed across the three manufacturing units (GRI 2-7). The gender composition of the permanent employee base indicates that women constitute approximately 31 percent of that population; the Company should verify this proportion against its human resources records before relying on it for target-setting or assurance purposes. It should be noted that the figure of 2,400 employees stated in the reporting profile aligns with the permanent employee count disclosed under GRI 2-7, but the disclosures provided do not separately reconcile the total headcount inclusive of the 1,800 permanent workers, nor do they address non-permanent, contractual or agency labour. These categories are material to a textiles manufacturer and must be collected and disclosed to satisfy GRI 2-7 and GRI 2-8 in full.

The Company's Corporate Identification Number (CIN) has not been provided in the data underlying this section and is recorded as unavailable. As the CIN is a mandatory identifier for a listed Indian company, it must be obtained from Ministry of Corporate Affairs records and included in the final filing to complete the corporate identity disclosure under GRI 2-1.

The sustainability context that follows from this profile is shaped by three factors. First, as a textiles and

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Underlying data

Name	Meridian Textiles Limited
Sector	Textiles & Apparel
Listing Status	listed
Country	India
Employees	2,400
Turnover Crores	850
CIN	—

MATERIALITY

Materiality assessment

Materiality Assessment

This section describes the process by which Meridian Textiles Limited identified and prioritised its material sustainability topics for the reporting period 2025-2026, and the resulting implications for the business. The assessment has been prepared with reference to GRI 3 (Material Topics 2021) and to the double materiality principle required under the European Sustainability Reporting Standards (ESRS 1, sections on impact and financial materiality). The reporting boundary is standalone, covering Meridian Textiles Limited only. Readers and assurers should note the disclosure limitations set out at the end of this section.

Approach to double materiality

Because the framework stack includes CSRD and ESRS, the assessment applies a double materiality lens. Under this approach a topic is material if it meets either or both of two tests: impact materiality, being the significance of the organisation's actual or potential effects on people and the environment (the inward-out perspective, consistent with GRI 3-1 and GRI 3-2); and financial materiality, being the extent to which a sustainability matter could reasonably be expected to affect the enterprise's cash flows, access to finance or cost of capital over the short, medium or long term (the outward-in perspective, consistent with ESRS 1 and with the investor focus of ISSB S2). Each topic was scored on both dimensions using a five-point scale, and a topic was treated as material where it registered a sufficiently high score on either dimension.

Topics identified and their materiality outcomes

The assessment evaluated five topics across the environmental and social categories. Governance topics were not scored in the data underlying this assessment; this is noted as a gap below. The scored outcomes are as follows.

• Climate Change and GHG Emissions: impact score 5, financial score 5. Material on both dimensions. This is the organisation's highest-ranked topic and is material to the maximum degree on both the impact and financial axes.

• Water and Effluent Management: impact score 5, financial score 4. Material on both dimensions, with

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Underlying data

Topics	Topic ID: climate, Topic: Climate Change & GHG Emissions, Category: Environment, Impact Score: 5, Financial Score: 5, Is Material: Yes, Kevit Indicators: [], Peer Benchmark Metric: —; Topic ID: water, Topic: Water & Effluent Management, Category: Environment, Impact Score: 5, Financial Score: 4, Is Material: Yes, Kevit Indicators: [], Peer Benchmark Metric: —; Topic ID: workforce, Topic: Worker Wellbeing & Safety, Category: Social, Impact Score: 4, Financial Score: 4, Is Material: Yes, Kevit Indicators: [], Peer Benchmark Metric: —; Topic ID: circular, Topic: Circular Economy & Waste, Category: Environment, Impact Score: 4, Financial Score: 3, Is Material: Yes, Kevit Indicato …
Matrix Style	double
Seeded From Template	No

JUST TRANSITION

Just Transition plan

Just Transition

This section addresses the workforce and community implications of Meridian Textiles Limited's decarbonisation path and the mitigation measures in place to manage those implications. It is intended to respond to the just transition expectations embedded in ESRS S1 (own workforce), ESRS S3 (affected communities) and ESRS E1 (climate change, including the transition plan disclosure under ESRS E1-1), and to the transition-related information contemplated by ISSB S2. GRI 3 (material topics), GRI 404 (training and education), GRI 402 (labour/management relations) and GRI 413 (local communities) provide the corresponding multi-stakeholder disclosure references.

No section data was provided for this reporting period. As a consequence, Meridian Textiles Limited is not in a position to make substantiated just transition disclosures for the 2025-2026 reporting year. To avoid presenting unsupported claims to the board or to the assurance provider, no quantitative or qualitative assertions are made here regarding workforce reskilling, redeployment, headcount effects, affected communities or associated financial provisions. The absence of this content should be read as a disclosure gap rather than as confirmation that no impacts exist.

Specifically, the following information is required and is not currently available. It must be collected before this section can be assured or considered complete:

• A documented decarbonisation or climate transition plan (ESRS E1-1), including the abatement levers, phase-out or conversion of any carbon-intensive assets or processes, and the associated timeline. Without this, the workforce and community consequences of the transition cannot be identified.

• Identification of the workforce categories, sites and roles exposed to transition-driven change, including any operations subject to closure, retooling, fuel switching or shifts in raw material sourcing (ESRS S1, GRI 3-3).

• Quantified workforce implications, such as roles at risk, roles created, expected redeployment volumes and any planned restructuring, together with the geographies affected (

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ENVIRONMENT

Environmental performance

Environmental Performance

This section reports the environmental performance of Meridian Textiles Limited for the reporting year 2025-2026 on a standalone basis. Disclosures are prepared with reference to the GRI Standards, aligned to the European Sustainability Reporting Standards (ESRS) under the CSRD to support value-chain reporting for EU buyers, and to IFRS S2 for lenders. Greenhouse gas figures are drawn from GHG workbook version 3, which applies CEA, DEFRA and IPCC emission factors. Where a required disclosure cannot be supported by the data currently held, this is stated explicitly rather than estimated.

Greenhouse Gas Emissions

Gross Scope 1 emissions for the reporting year were 48,200 tCO2e, arising from fuel combustion and captive generation (GRI 305-1, ESRS E1-6). The direct fuel mix underlying this figure comprises coal combustion in the industrial boiler, natural gas combustion and diesel used in on-site generation. Scope 2 emissions, reported on a location-based method using the CEA CO2 Baseline Database version 20.0 (2024) grid factor, were 61,400 tCO2e from purchased grid electricity (GRI 305-2, ESRS E1-6, ISSB S2 paragraph 29). Combined Scope 1 and Scope 2 emissions therefore stand at 109,600 tCO2e.

A market-based Scope 2 figure is not currently reported. Under GRI 305-2 and ESRS E1-6, both location-based and market-based figures are expected where instruments such as power purchase agreements or renewable energy certificates are held. Given the contracted 25 MW solar PPA described below, a market-based Scope 2 disclosure will become material and must be established in future periods; the instruments, contractual features and residual grid supply must be documented to support it.

Scope 3 emissions have been quantified only at a screening level. The screening

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Underlying data

Carbon Insights	Totals: {'scope1_kg': 48199000.0, 'scope2_kg': 61404160.0, 'scope3_kg': 1605140.0, 'total_kg': 111208300.0}; Line Counts: {'scope1': 3, 'scope2': 2, 'scope3': 3}; Frameworks Covered: [{'key': 'gri', 'name': 'GRI Standards', 'publisher': 'Global Reporting Initiative', 'covered_disclosures': ['302-1', '302-3', '305-1', '305-2', '305-3', '305-4', '305-5'], 'coverage_count': 7}, {'key': 'issb_s2', 'name': 'ISSB S2 Climate', 'publisher': 'IFRS Foundation', 'covered_disclosures': ['S2-14', 'S2-29', 'S2-36'], 'coverage_count': 3}, {'key': 'tcfd', 'name': 'TCFD Recommendations', 'publisher': 'Financial Stability Board', 'covered_disclosures': ['Metrics_b', 'Metrics_c', 'Strategy_b'], 'coverage_count …
Brsr Environment Responses	Indicator ID: C-P2-EI-1, Confidence: measured, Has Value: Yes; Indicator ID: C-P2-EI-2, Confidence: measured, Has Value: Yes; Indicator ID: C-P6-EI-1, Confidence: measured, Has Value: Yes; Indicator ID: C-P6-EI-2, Confidence: measured, Has Value: Yes; Indicator ID: C-P6-EI-3, Confidence: measured, Has Value: Yes; Indicator ID: C-P6-EI-4, Confidence: measured, Has Value: Yes

SOCIAL

Social performance

Social Performance

This section reports the social performance of Meridian Textiles Limited on a standalone basis for the financial year 2025-2026. It has been prepared with reference to the GRI Standards (2021 Universal Standards and applicable 2016 and later topic standards), the European Sustainability Reporting Standards (ESRS) social standards under the CSRD, where relevant to value-chain reporting expectations from EU buyers. The board and the assurance provider should note at the outset that the quantitative data available for this reporting period is concentrated in the occupational health and safety topic. Several other social topics remain qualitatively acknowledged but quantitatively incomplete, and the data gaps are stated plainly below so that they can be prioritised for collection and remediation ahead of assurance.

Occupational health and safety

Occupational health and safety is the most fully quantified social topic for this reporting period. For FY26, the Company recorded a lost-time injury frequency rate (LTIFR) of 0.42 for employees and 0.78 for workers, with 14 recordable injuries and zero fatalities (GRI 403-9). The distinction between the employee and worker categories, and the higher rate observed among workers, should be examined by management to determine whether it reflects differences in task exposure, contract status, supervision, or reporting completeness. Under the ESRS framework, the same safety outcomes are disclosed together with the observation that 96 percent of workers were covered by health and safety training during the period (ESRS S1-14). The residual four percent of workers not covered by such training should be identified and the reason for non-coverage documented, as an assurer will expect a reconciliation of the training population against the total workforce.

The figures above derive from the safety incident register for FY26 and from training records. For assurance readiness, the Company should ensure that the recordable-injury definitions, the hours-worked denominator used to calculate LTIFR, and the boundary of the employee and worker populations are documented and internally consistent, since these are the elements most commonly tested

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Underlying data

Brsr Social Responses	Indicator ID: C-P3-EI-1, Confidence: measured, Has Value: Yes; Indicator ID: C-P3-EI-2, Confidence: measured, Has Value: Yes; Indicator ID: C-P3-EI-4, Confidence: measured, Has Value: Yes; Indicator ID: C-P3-EI-5, Confidence: measured, Has Value: Yes; Indicator ID: C-P3-EI-6, Confidence: measured, Has Value: Yes; Indicator ID: C-P4-EI-1, Confidence: measured, Has Value: Yes

GOVERNANCE

Governance performance

Governance of Sustainability

This section describes the governance arrangements through which Meridian Textiles Limited (the Company) oversees sustainability matters, including climate-related risks and opportunities, business ethics, anti-corruption controls, risk management and the linkage between sustainability performance and remuneration. It is prepared on a standalone basis for the reporting period 2025-2026 and is intended to meet the governance disclosure expectations of GRI 2 (General Disclosures 2021), ESRS 2 (General Disclosures, in particular GOV-1 through GOV-5), the governance-specific content of ESRS G1 (Business Conduct), and the governance-related disclosures of ISSB S2 (paragraphs 6(a) and 27). Where the underlying data required to satisfy a disclosure has not yet been collected or verified, this is stated plainly so that the assurance provider and the Board can direct remediation.

At the outset, the Company must be transparent about the state of the evidence supporting this section. The section data available for this draft comprises two governance indicators, referenced C-P1-EI-1 and C-P1-EI-2, both reported at "measured" confidence and both carrying a value. These two data points are not, on their own, sufficient to substantiate the full set of governance disclosures required by GRI 2, ESRS 2 and ISSB S2. The narrative below therefore identifies, disclosure by disclosure, what has been evidenced and what remains to be collected before limited or reasonable assurance can be obtained.

Board oversight of sustainability. GRI 2-9 to 2-13 and ESRS 2 GOV-1 require disclosure of the composition of the highest governance body, the identity of the body or individual with accountability for the management of impacts, risks and opportunities, and the process by which that body is informed and how frequently. ISSB S2 paragraph 6(a) requires the same for climate-related risks and opportunities specifically, including whether responsibility is reflected in terms of reference

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Underlying data

Brsr Governance Responses	Indicator ID: C-P1-EI-1, Confidence: measured, Has Value: Yes; Indicator ID: C-P1-EI-2, Confidence: measured, Has Value: Yes

FRAMEWORK CROSSWALK

Framework crosswalk (GRI / ISSB / TCFD / SASB)

Narrative not yet generated for this section.

Underlying data

Coverage	Frameworks: [{'key': 'gri', 'name': 'GRI Standards', 'publisher': 'Global Reporting Initiative', 'version': '2021', 'url': 'https://www.globalreporting.org/standards/', 'total_disclosures': 87, 'covered_disclosures': 63, 'coverage_pct': 72.4, 'covered': ['2-1', '2-11', '2-12', '2-13', '2-14', '2-2', '2-23', '2-25', '2-26', '2-29', '2-3', '2-6', '2-7', '2-8', '2-9', '203-1', '204-1', '205-1', '205-2', '205-3', '301-1', '301-2', '302-1', '302-3', '302-4', '303-1', '303-3', '303-4', '303-5', '304-1', '304-2', '305-1', '305-2', '305-3', '305-4', '305-5', '305-6', '305-7', '306-1', '306-2', '306-3', '306-4', '306-5', '401-2', '401-3', '403-1', '403-10', '403-8', '403-9', '404-1', '405-1', '405-2' …

Content Index

Disclosure-by-disclosure account: reported, formally omitted with a permitted reason, out of scope per materiality, or still open. An assurance provider reads this table first.

GRI Standards

Disclosure	Topic	Status	Detail
GRI 2-1	Corporate identity	reported	Reported in this document.
GRI 2-6	Activities & value chain	gap	Not yet addressed — close or formally omit before publication.
GRI 2-7	Employees	reported	Reported in this document.
GRI 2-9	Governance structure	gap	Not yet addressed — close or formally omit before publication.
GRI 2-22	Sustainability strategy	gap	Not yet addressed — close or formally omit before publication.
GRI 2-29	Stakeholder engagement	gap	Not yet addressed — close or formally omit before publication.
GRI 3-1	Material topics process	gap	Not yet addressed — close or formally omit before publication.
GRI 3-2	List of material topics	gap	Not yet addressed — close or formally omit before publication.
GRI 3-3	Management of material topics	gap	Not yet addressed — close or formally omit before publication.
GRI 302-1	Energy	reported	Reported in this document.
GRI 302-3	Energy	gap	Not yet addressed — close or formally omit before publication.
GRI 302-4	Energy	gap	Not yet addressed — close or formally omit before publication.
GRI 303-3	Water	gap	Not yet addressed — close or formally omit before publication.
GRI 303-4	Water	gap	Not yet addressed — close or formally omit before publication.
GRI 303-5	Water	reported	Reported in this document.
GRI 304-1	Biodiversity	omitted	Omitted — not applicable. No operational sites in or adjacent to protected areas or KBAs.
GRI 305-1	Emissions	reported	Reported in this document.
GRI 305-2	Emissions	reported	Reported in this document.
GRI 305-3	Emissions	gap	Not yet addressed — close or formally omit before publication.
GRI 305-4	Emissions	gap	Not yet addressed — close or formally omit before publication.

Disclosure	Topic	Status	Detail
GRI 305-5	Emissions	gap	Not yet addressed — close or formally omit before publication.
GRI 305-7	Air emissions	gap	Not yet addressed — close or formally omit before publication.
GRI 306-3	Waste	reported	Reported in this document.
GRI 306-4	Waste	gap	Not yet addressed — close or formally omit before publication.
GRI 306-5	Waste	gap	Not yet addressed — close or formally omit before publication.
GRI 308-1	Supplier environmental screening	gap	Not yet addressed — close or formally omit before publication.
GRI 401-1	Employment	gap	Not yet addressed — close or formally omit before publication.
GRI 401-2	Employment	gap	Not yet addressed — close or formally omit before publication.
GRI 403-9	H&S;	reported	Reported in this document.
GRI 403-10	H&S;	gap	Not yet addressed — close or formally omit before publication.
GRI 404-1	Training	gap	Not yet addressed — close or formally omit before publication.
GRI 405-1	Diversity	gap	Not yet addressed — close or formally omit before publication.
GRI 405-2	Diversity	gap	Not yet addressed — close or formally omit before publication.
GRI 406-1	Non-discrimination	gap	Not yet addressed — close or formally omit before publication.
GRI 407-1	Freedom of association	gap	Not yet addressed — close or formally omit before publication.
GRI 408-1	Child labour	gap	Not yet addressed — close or formally omit before publication.
GRI 409-1	Forced labour	gap	Not yet addressed — close or formally omit before publication.
GRI 413-1	Communities	gap	Not yet addressed — close or formally omit before publication.
GRI 413-2	Communities	gap	Not yet addressed — close or formally omit before publication.
GRI 414-1	Supplier social screening	gap	Not yet addressed — close or formally omit before publication.
GRI 416-1	Product H&S;	gap	Not yet addressed — close or formally omit before publication.

Disclosure	Topic	Status	Detail
GRI 418-1	Customer privacy	gap	Not yet addressed — close or formally omit before publication.
GRI 205-1	Anti-corruption	gap	Not yet addressed — close or formally omit before publication.
GRI 205-2	Anti-corruption	gap	Not yet addressed — close or formally omit before publication.
GRI 205-3	Anti-corruption	gap	Not yet addressed — close or formally omit before publication.
GRI 206-1	Anti-competitive	gap	Not yet addressed — close or formally omit before publication.
GRI 207-1	Tax	gap	Not yet addressed — close or formally omit before publication.
GRI 207-4	Tax	gap	Not yet addressed — close or formally omit before publication.
GRI 415-1	Public policy	gap	Not yet addressed — close or formally omit before publication.

CSRD + ESRS

Disclosure	Topic	Status	Detail
ESRS 2-BP-1	General basis of preparation	gap	Not yet addressed — close or formally omit before publication.
ESRS 2-GOV-1	Governance	gap	Not yet addressed — close or formally omit before publication.
ESRS 2-SBM-1	Strategy + business model	gap	Not yet addressed — close or formally omit before publication.
ESRS 2-IRO-1	DMA process	gap	Not yet addressed — close or formally omit before publication.
ESRS 2-IRO-2	DMA outputs	gap	Not yet addressed — close or formally omit before publication.
ESRS E1-1	Climate transition plan	gap	Not yet addressed — close or formally omit before publication.
ESRS E1-4	Climate targets	gap	Not yet addressed — close or formally omit before publication.
ESRS E1-5	Energy consumption	reported	Reported in this document.
ESRS E1-6	Scope 1/2/3 emissions	reported	Reported in this document.
ESRS E1-7	GHG removals	gap	Not yet addressed — close or formally omit before publication.

Disclosure	Topic	Status	Detail
ESRS E1-9	Climate financial impacts	gap	Not yet addressed — close or formally omit before publication.
ESRS E2	Pollution	gap	Not yet addressed — close or formally omit before publication.
ESRS E3	Water & marine	gap	Not yet addressed — close or formally omit before publication.
ESRS E4	Biodiversity	not material	E4 — Biodiversity & Ecosystems — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS E5	Circular economy	gap	Not yet addressed — close or formally omit before publication.
ESRS S1-6	Own workforce composition	gap	Not yet addressed — close or formally omit before publication.
ESRS S1-14	H&S;	reported	Reported in this document.
ESRS S1-15	Work-life balance	gap	Not yet addressed — close or formally omit before publication.
ESRS S1-16	Compensation	gap	Not yet addressed — close or formally omit before publication.
ESRS S2	Value chain workers	not material	S2 — Workers in the Value Chain — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS S3	Affected communities	not material	S3 — Affected Communities — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS S4	Consumers + end-users	not material	S4 — Consumers & End-users — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS G1-1	Business conduct	not material	G1 — Business Conduct — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS G1-3	Anti-corruption	not material	G1 — Business Conduct — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS G1-4	Corruption incidents	not material	G1 — Business Conduct — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS G1-5	Political influence	not material	G1 — Business Conduct — not found material in the double-materiality assessment, so this standard is out of scope.
ESRS G1-6	Payment practices	not material	G1 — Business Conduct — not found material in the double-materiality assessment, so this standard is out of scope.

ISSB S2 — Climate-related Disclosures

Disclosure	Topic	Status	Detail
S2-5	Board oversight	gap	Not yet addressed — close or formally omit before publication.
S2-6	Management role	gap	Not yet addressed — close or formally omit before publication.
S2-9	Climate risks	gap	Not yet addressed — close or formally omit before publication.
S2-10	Value chain	gap	Not yet addressed — close or formally omit before publication.
S2-14	Financial impacts	gap	Not yet addressed — close or formally omit before publication.
S2-15	Transition plan	gap	Not yet addressed — close or formally omit before publication.
S2-22	Scenario analysis	gap	Not yet addressed — close or formally omit before publication.
S2-25	Risk process	gap	Not yet addressed — close or formally omit before publication.
S2-29	GHG emissions	gap	Not yet addressed — close or formally omit before publication.
S2-30	Capital deployment	gap	Not yet addressed — close or formally omit before publication.
S2-33	Internal carbon price	gap	Not yet addressed — close or formally omit before publication.
S2-36	Climate targets	gap	Not yet addressed — close or formally omit before publication.
S2-35	Executive comp	gap	Not yet addressed — close or formally omit before publication.