

Solidus' sustainability reporting for 2023 is prepared in reference with the GRI Sustainability Reporting Standards.

Statement of use

Solidus has reported the information cited in this GRI content index for the period 1 January - 31 December 2023 with reference to the GRI standards.

GRI 1 used, GRI 1 foundation 2021

GRI content index

GRI standard • GRI 3: material topics 2023

Solidus topic	Disclosure	Index	Information required	Information in Sustainability Report
All topics	Disclosure 3-1 Process to determine material topics		Describe the process it has followed to determine its material topics, including: i) how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; and ii) how it has prioritized the impacts for reporting based on their significance.	p.10-11
All topics	Disclosure 3-1 Process to determine material topics		Specify the stakeholders and experts whose views have informed the process of determining its material topics.	p.10, 13
All topics	Disclosure 3-2 List of material topics		List the organisation's material topics.	p.11
All topics	Disclosure 3-2 List of material topics		Report changes to the list of material topics compared to the previous reporting period.	p.11
Reduce our Climate impact	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p. 16-17, 19, 30-38
Reduce our Climate impact	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p. 16-17, 19, 30-38
Reduce our Climate impact	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	d)ii)	Describe actions to address actual negative impacts, including actions to provide for or cooperate in their remediation.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	d)iii)	Describe actions to manage actual and potential positive impacts.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	e)i)	Describe processes used to track the effectiveness of the actions.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	e)ii)	Describe goals, targets, and indicators used to evaluate progress.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	e)iii)	Describe the effectiveness of the actions, including progress toward the goals and targets.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p. 16, 39

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Solidus topic	Disclosure	Index	Information required	Information in Sustainability Report
Reduce our Climate impact	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p. 16, 39
Reduce our Climate impact	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p. 16, 39
Reduce waste	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	d)ii)	Describe actions to address actual negative impacts, including actions to provide for or cooperate in their remediation.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	d)iii)	Describe actions to manage actual and potential positive impacts.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	e)i)	Describe processes used to track the effectiveness of the actions.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	e)ii)	Describe goals, targets, and indicators used to evaluate progress.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	e)iii)	Describe the effectiveness of the actions, including progress toward the goals and targets.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.11, 12, 13, 19, 28
Reduce waste	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.11, 12, 13, 19, 28
Optimizing water use	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.11, 17, 19

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Optimizing water use	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	d)ii)	Describe actions to address actual negative impacts, including actions to provide for or cooperate in their remediation.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	d)iii)	Describe actions to manage actual and potential positive impacts.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	e)i)	Describe processes used to track the effectiveness of the actions.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	e)ii)	Describe goals, targets, and indicators used to evaluate progress.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	e)iii)	Describe the effectiveness of the actions, including progress toward the goals and targets.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.11, 17, 19
Optimizing water use	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.11, 17, 19
Circular and innovative solutions	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p.9, 11, 12, 13, 19, 20, 25, 27, 39

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Solidus topic	Disclosure	Index	Information required	Information in Sustainability Report
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Circular and innovative solutions	Disclosure 3-3 Management of material topics	d)iii)	Describe actions to manage actual and potential positive impacts.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	e)i)	Describe processes used to track the effectiveness of the actions.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	e)ii)	Describe goals, targets, and indicators used to evaluate progress.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	e)iii)	Describe the effectiveness of the actions, including progress toward the goals and targets.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Circular and innovative solutions	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.9, 11, 12, 13, 19, 20, 25, 27, 39
Product quality and safety	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p.11, 14, 21, 22, 23

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Product quality and safety	Disclosure 3-3 Management of material topics	d)iii)	Describe actions to manage actual and potential positive impacts.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	e)i)	Describe processes used to track the effectiveness of the actions.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	e)ii)	Describe goals, targets, and indicators used to evaluate progress.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	e)iii)	Describe the effectiveness of the actions, including progress toward the goals and targets.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.11, 14, 21, 22, 23
Product quality and safety	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.11, 14, 21, 22, 23
Sustainable sourcing	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.11, 14, 24, 25, 26, 39
Sustainable sourcing	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.11, 14, 24, 25, 26, 39
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Sustainable sourcing	Disclosure 3-3 Management of material topics	d)ii)	Describe actions to address actual negative impacts, including actions to provide for or cooperate in their remediation.	p.11, 14, 24, 25, 26, 39
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Sustainable sourcing	Disclosure 3-3 Management of material topics	e)iv)	Describe lessons learned and how these have been incorporated into the organization's operational policies and procedures.	p.11, 14, 24, 25, 26, 39
Sustainable sourcing	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.11, 14, 24, 25, 26, 39
Sustainable sourcing	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.11, 14, 24, 25, 26, 39
Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.11, 12, 21, 27, 35, 39
Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.11, 12, 21, 27, 35, 39
Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.11, 12, 21, 27, 35, 39
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Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	d)ii)	Describe actions to address actual negative impacts, including actions to provide for or cooperate in their remediation.	p.11, 12, 21, 27, 35, 39
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Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	f) (3-3-d)	Describe how engagement with stakeholders has informed the actions taken.	p.11, 12, 21, 27, 35, 39
Occupational health, safety and well-being	Disclosure 3-3 Management of material topics	f) (3-3-e)	Describe how engagement with stakeholders has informed whether actions have been effective.	p.11, 12, 21, 27, 35, 39
Employee development and engagement	Disclosure 3-3 Management of material topics	a)	Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights.	p.36, 39
Employee development and engagement	Disclosure 3-3 Management of material topics	b)	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships.	p.36, 39
Employee development and engagement	Disclosure 3-3 Management of material topics	c)	Describe the business's policies or commitments regarding the material topic.	p.36, 39
Employee development and engagement	Disclosure 3-3 Management of material topics	d)i)	Describe actions to prevent or mitigate potential negative impacts.	p.36, 39
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