# GRI content index

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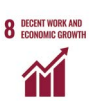
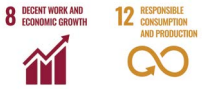
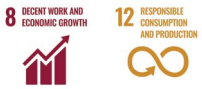
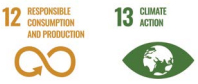
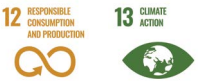
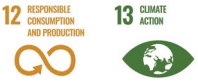
ATEA

Atea has reported in accordance with the ESRS Standards for the period from January 1 to December 31, 2025. Given the high level of interoperability achieved, entities reporting under ESRS can be considered as reporting 'with reference' to the GRI Standards (GRI 1: Foundation 2021). The table demonstrates the interoperability between the ESRS and GRI disclosures. It indicates where information about each disclosure can be found in our 2025 Annual Report, 2025 Remuneration Report or on our company website: atea.com.

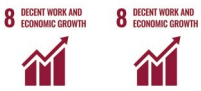
| GRI Standard | Disclosure | | Location in ESRS / Annual Report |
|---|---|---|---|
| **GRI 2:** General Disclosures 2021 | 2-1 | Organizational details | Note 1, Note 22 |
| | 2-2 | Entities included in the organization's sustainability reporting | ESRS 2 BP-1, Note 22 |
| | 2-3 | Reporting period, frequency and contact point | ESRS 2 BP-1<br>Reporting period: January 1 to December 31, 2025<br>Date of publishing: 19.03.2025<br>Reporting frequency: Annually<br>Contact point: Andreas Antonsen, andreas.antonsen@atea.com and Dace Bērziņa, dace.berzina@atea.com |
| | 2-4 | Restatements of information | ESRS 2 BP-2 |
| | 2-5 | External assurance | Reasonable assurance report on financial reporting and limited assurance report on sustainability reporting from Deloitte |
| | 2-6 | Activities, value chain and other business relationships | ESRS 2 SBM-1 |
| | 2-7 | Employees<br> | ESRS 2 SBM-1<br>ESRS S1-6 |
| | 2-8 | Workers who are not employees<br> | ESRS S1-7 |
| | 2-9 | Governance structure and composition<br> | ESRS 2 GOV-1<br>ESRS G1 |
| | 2-10 | Nomination and selection of the highest governance body<br> | Corporate Governance |
| | 2-11 | Chair of the highest governance body<br> | Corporate Governance |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts<br> | ESRS 2 GOV-1<br>ESRS G1 |
| | 2-13 | Delegation of responsibility for managing impacts | ESRS 2 GOV-1<br>ESRS G1-3 |

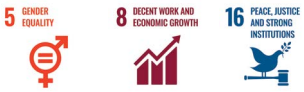
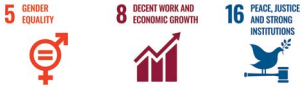
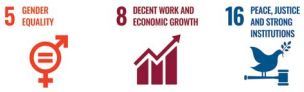
| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| **GRI 2:** General Disclosures 2021 | 2-14 | Role of the highest governance body in sustainability reporting | ESRS 2 GOV-1 |
| | 2-15 | Conflicts of interest<br> | Corporate Governance |
| | 2-16 | Communication of critical concerns | ESRS 2 GOV-2<br>ESRS G1-1 |
| | 2-17 | Collective knowledge of the highest governance body | ESRS 2 GOV-1 |
| | 2-18 | Evaluation of the performance of the highest governance body | Remuneration policy |
| | 2-19 | Remuneration policies | ESRS 2 GOV-3 |
| | 2-20 | Process to determine remuneration | ESRS 2 GOV-3 |
| | 2-21 | Annual total compensation ratio | ESRS S1-16 |
| | 2-22 | Statement on sustainable development strategy | ESRS 2 SBM-1 |
| | 2-23 | Policy commitments<br> | ESRS 2 GOV-4<br>ESRS S1-1<br>ESRS S2-1<br>ESRS S4-1<br>ESRS G1-1 |
| | 2-24 | Embedding policy commitments | ESRS 2 GOV-2<br>ESRS S1-4<br>ESRS S2-4<br>ESRS S4-4<br>ESRS G1-1 |
| | 2-25 | Processes to remediate negative impacts | ESRS S1-1<br>ESRS S2-1, S2-3, S2-4<br>ESRS S4-1, S4-3, S4-4 |
| | 2-26 | Mechanisms for seeking advice and raising concerns<br> | ESRS S1-3<br>ESRS S2-3<br>ESRS S4-3<br>ESRS G1-1, G1-3 |
| | 2-27 | Compliance with laws and regulations | ESRS 2 SBM-3<br>ESRS S1-17<br>ESRS S4-5<br>ESRS G1-4 |
| | 2-28 | Membership associations | ESRS Overview |
| | 2-29 | Approach to stakeholder engagement | ESRS 2 SMB-2<br>ESRS S1-1, S1-2<br>ESRS S2-1, S2-2<br>ESRS S4-1, S4-2 |
| | 2-30 | Collective bargaining agreements<br>  | ESRS S1-8 |

| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| **GRI 3:** Material Topics 2021 | 3-1 | Process to determine material topics | ESRS 2 BP-1, IRO-1 |
| | 3-2 | List of material topics | ESRS 2 SBM-3, BP-2 |
| | 3-3 | Management of material topics | ESRS E1-2, E1-3, E1-4, E1-7<br>ESRS E5-1, E5-2, E5-3<br>ESRS S1-1, S1-2, S1-4, S1-5, S1-17<br>ESRS S2-1, S2-2, S2-4, S2-5<br>ESRS G1-1, G1-2, G1-3, G1-4 |
| **GRI 205:** Anti-corruption 2016 | 205-1 | Operations assessed for risks related to corruption<br> | ESRS G1-3 |
| | 205-2 | Communication and training about anti-corruption policies and procedures<br> | ESRS G1-3 |
| | 205-3 | Confirmed incidents of corruption and actions taken<br> | ESRS G1-4 |
| **GRI 301:** Materials 2016 | 301-1 | Materials used by weight or volume<br>  | ESRS E5-4 |
| | 301-2 | Recycled input materials used<br>  | ESRS E5-4 |
| | 301-3 | Reclaimed products and their packaging materials<br> | Atea-1 (entity specific)<br>'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M |
| **GRI 302:** Energy 2016 | 302-1 | Energy consumption within the organization<br> | ESRS E1-5 |
| | 302-2 | Energy consumption outside of the organization<br> | 'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |
| | 302-3 | Energy intensity<br> | ESRS E1-5 |

| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| | 302-4 | Reduction of energy consumption | 'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |
| | 302-5 | Reductions in energy requirements of products and services | 'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |
| **GRI 305:** Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions  | ESRS E1-4, E1-6 |
| | 305-2 | Energy indirect (Scope 2) GHG emissions  | ESRS E1-4, E1-6 |
| | 305-3 | Other indirect (Scope 3) GHG emissions  | ESRS E1-4, E1-6 |
| | 305-4 | GHG emissions intensity | ESRS E1-6 |
| | 305-5 | Reduction of GHG emissions | ESRS E1-3, E1-4, E1-7 |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | Atea does not calculate emissions of ozone-depleting substances |
| | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | GHG Accounting |
| **GRI 306:** Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | ESRS SBM-3, ESRS E5-4 |
| | 306-2 | Management of significant waste-related impacts | ESRS E5-2, E5-5 |

| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| | 306-3 | Waste generated<br> | ESRS E5-5 |
| | 306-4 | Waste diverted from disposal<br> | ESRS E5-5 |
| | 306-5 | Waste directed to disposal<br> | ESRS E5-5 |
| **GRI 308:** Supplier Environmental Assessment 2016 | 308-1 | New suppliers that were screened using environmental criteria | ESRS G1-2 |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | ESRS 2 SBM-3 |
| **GRI 401:** Employment 2016 | 401-1 | New employee hires and employee turnover<br> | ESRS S1-6 |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees<br> | ESRS S1-11 |
| | 401-3 | Parental leave<br> | ESRS S1-15 |
| **GRI 403:** Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system<br> | ESRS S1-1 |
| | 403-2 | Hazard identification, risk assessment, and incident investigation<br> | ESRS S1-3 |
| | 403-3 | Occupational health services<br> | ESRS S1-1 |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety<br> | 'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |

| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| **GRI 403:** Occupational Health and Safety 2018 | 403-5 | Worker training on occupational health and safety | 'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |
| | 403-6 | Promotion of worker health | 'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | ESRS S2-4 |
| | 403-8 | Workers covered by an occupational health and safety management system  | ESRS S1-14 |
| | 403-9 | Work-related injuries | ESRS S1-4, S1-14 |
| | 403-10 | Work-related ill health | ESRS S1-4, S1-14 |
| **GRI 404:** Training and Education 2016 | 404-1 | Average hours of training per year per employee | ESRS S1-13 |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | ESRS S1-1 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | ESRS S1-13 |
| **GRI 405:** Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | ESRS 2 GOV-1, ESRS S1-6, S1-9, S1-12 |
| | 405-2 | Ratio of basic salary and remuneration of women to men | ESRS S1-16 |

| GRI Standard | Disclosure | | Location in ESRS |
|---|---|---|---|
| **GRI 406:** Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | ESRS S1-17 |
| **GRI 408:** Child Labor 2016 | 408-1 | Operations and suppliers at significant risk for incidents of child labor  | ESRS S1-1, S1-2, S1-4, S1-5, S1-17<br>ESRS S2-1, S2-2, S2-4, S2-5 |
| **GRI 409:** Forced or Compulsory Labor 2016 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | ESRS S1-1<br>ESRS S2-1 |
| **GRI 414:** Supplier Social Assessment 2016 | 414-1 | New suppliers that were screened using social criteria  | ESRS G1-2 |
| | 414-2 | Negative social impacts in the supply chain and actions taken  | ESRS 2 SBM-3 |
| **GRI 418:** Customer Privacy 2016 | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | ESRS S4-3, S4-4 |