



GRI content index

Atea has reported in accordance with the ESRS Standards for the period from January 1 to December 31, 2024. 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 2024 Annual Report, 2024 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
	2-2	Entities included in the organization's sustainability reporting	ESRS 2 BP-1
	2-3	Reporting period, frequency and contact point	ESRS 2 BP-1 Reporting period: January 1 to December 31, 2024 Date of publishing: 20.03.2024 Reporting frequency: Annually 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	ESRS 2 SBM-1 ESRS S1-6
	2-8	Workers who are not employees	ESRS S1-7
	2-9	Governance structure and composition	ESRS 2 GOV-1 ESRS G1
	2-10	Nomination and selection of the highest governance body	Corporate Governance
	2-11	Chair of the highest governance body	Corporate Governance
	2-12	Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 ESRS G1
	2-13	Delegation of responsibility for managing impacts	ESRS 2 GOV-1 ESRS G1-3
	2-14	Role of the highest governance body in sustainability reporting	ESRS 2 GOV-1
	2-15	Conflicts of interest	Corporate Governance
	2-16	Communication of critical concerns	ESRS 2 GOV-2 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

GRI Standard	Disclosure	Location in ESRS	
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	ESRS 2 SBM-1
	2-23	Policy commitments	ESRS 2 GOV-4 ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S4-1 ESRS G1-1
	2-24	Embedding policy commitments	ESRS 2 GOV-2 ESRS S1-4 ESRS S2-4 ESRS S3-4 ESRS S4-4 ESRS G1-1
	2-25	Processes to remediate negative impacts	ESRS S1-1 ESRS S2-1, S2-3, S2-4 ESRS S3-1, S3-3, S3-4 ESRS S4-1, S4-3, S4-4
	2-26	Mechanisms for seeking advice and raising concerns	ESRS S1-3 ESRS S2-3 ESRS S3-3 ESRS S4-3 ESRS G1-1, G1-3
	2-27	Compliance with laws and regulations	ESRS 2 SBM-3 ESRS S1-17 ESRS S4-5 ESRS G1-4
	2-28	Membership associations	ESG Overview
	2-29	Approach to stakeholder engagement	ESRS 2 SMB-2 ESRS S1-1, S1-2 ESRS S2-1, S2-2 ESRS S3-1, S3-2 ESRS S4-1, S4-2
	2-30	Collective bargaining agreements	ESRS S1-8
	GRI 3: Material Topics 2021	3-1	Process to determine material topics
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 ESRS E5-1, E5-2, E5-3 ESRS S1-1, S1-2, S1-4, S1-5, S1-17 ESRS S2-1, S2-2, S2-4, S2-5 ESRS S3-1, S3-2, S3-4, S3-5 ESRS G1-1, G1-2, G1-3, G1-4
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	ESRS G1-3
	205-2	Communication and training about anti-corruption policies and procedures	ESRS G1-3
	205-3	Confirmed incidents of corruption and actions taken	ESRS G1-4
GRI 301: Materials 2016	301-1	Materials used by weight or volume	ESRS E5-4
	301-2	Recycled input materials used	ESRS E5-4
	301-3	Reclaimed products and their packaging materials	Atea-1 (entity specific) '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 Standard	Disclosure	Location in ESRS
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESRS E1-5
	302-2 Energy consumption outside of the organization	'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	ESRS E1-5
	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	Carbon Footprint 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
	306-3 Waste generated	ESRS E5-5
	306-4 Waste diverted from disposal	ESRS E5-5
	306-5 Waste directed to disposal	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	ESRS S1-6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESRS S1-11
	401-3 Parental leave	ESRS S1-15
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESRS S1-1
	403-2 Hazard identification, risk assessment, and incident investigation	ESRS S1-3
	403-3 Occupational health services	ESRS S1-1
	403-4 Worker participation, consultation, and communication 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

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 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 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 ESRS S2-1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3-1, S3-4
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3-2, S3-3
	413-2 Operations with significant actual and potential negative impacts on local communities	ESRS 2 SBM-3 ESRS S3
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