



# GRI INDEX



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| <b>Declaration of use</b>              | Metro LigerO Oeste, S.A has prepared the report in accordance with GRI standards for the period between January 2022 and December 2023. |
| <b>GRI 1 used</b>                      | GRI 1: Foundation 2021  |
| <b>Applicable GRI sector standards</b> | Non-existent as of the date of publication  |

| GRI STANDARD / OTHER SOURCE | CONTENT | LOCATION | OMISSION     |        |             | REF. NO. FROM THE GRI SECTOR STANDARD |
|-----------------------------|---------|----------|--------------|--------|-------------|---------------------------------------|
|                             |         |          | REQUIREMENTS | REASON | EXPLANATION |                                       |

**General contents**

|                                 |   |                                    |  |   |  |  |
|---------------------------------|---|------------------------------------|--|---|--|--|
| GRI 2: General Disclosures 2021 | 2-1 Organisational details  | MLO Profile                        |  |   |  |  |
|                                 | 2-2 Entities included in the preparation of the organisation's sustainability reports | MLO Profile                        |  |   |  |  |
|                                 | 2-3 Period covered in the report, frequency and contact point                         | Report Profile                     |  |   |  |  |
|                                 | 2-4 Restatements of information   | -                                  |  | No corrections have been made to previously published information |  |  |
|                                 | 2-5 External assurance  | Report Profile                     |  |   |  |  |
|                                 | 2-6 Activities, value chain and other business relationships                          | MLO Profile                        |  |   |  |  |
|                                 | 2-7 Employees   | MLO Profile                        |  |   |  |  |
|                                 | 2-8 Workers who are not employees   | MLO Profile                        |  |   |  |  |
|                                 | 2-9 Governance structure and composition  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-10 Designation and selection of the top management body                             | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-11 Chairman of the top management body  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-12 Role of the top management body in overseeing impact management                  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-13 Delegation of responsibility for impact management                               | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-14 Role of the top management body in presenting sustainability reports             | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-15 Conflicts of interest  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-16 Communication of critical concerns   | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-17 Collective knowledge of the top management body                                  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-18 Evaluation of the top management body's performance                              | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-19 Remuneration policies  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-20 Process for determining remuneration   | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-21 Total annual compensation ratio  | MLO profile / Governance structure |  |   |  |  |
|                                 | 2-22 Declaration on the Sustainable Development Strategy                              | Letter from the Chairman           |  |   |  |  |
|                                 | 2-23 Commitments and policies   | About us                           |  |   |  |  |
|                                 | 2-24 Incorporation of commitments and policies  | About us                           |  |   |  |  |
|                                 | 2-25 Processes to remedy negative impacts   | About us                           |  |   |  |  |
|                                 | 2-26 Mechanisms for seeking advice and raising concerns                               | About us                           |  |   |  |  |
|                                 | 2-27 Compliance with legislation and regulations                                      | About us                           |  |   |  |  |
|                                 | 2-28 Membership in associations   | About us                           |  |   |  |  |
|                                 | 2-29 Approach to stakeholder engagement   | Management approach                |  |   |  |  |
|                                 | 2-30 Collective bargaining agreements   | MLO Profile                        |  |   |  |  |

**Material topics**

|                             |   |                     |  |  |  |  |
|-----------------------------|---|---------------------|--|--|--|--|
| GRI 3: Material topics 2021 | 3-1 Process for identifying material topics | Management approach |  |  |  |  |
|                             | 3-2 List of material topics                 | Management approach |  |  |  |  |

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|   |   |  | REQUIREMENTS | REASON                                | EXPLANATION |                                       |
| <b>Economic performance</b>             |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 4.3. Project strength and soundness and making the most of opportunities             |              |                                       |             |                                       |
| GRI 201: Economic Performance 2016      | 201-1 Direct economic value generated and distributed                                       | 4.3. Project strength and soundness and making the most of opportunities             |              |                                       |             |                                       |
|   | 201-4 Financial assistance received from the government                                     | 4.3. Project strength and soundness and making the most of opportunities             |              |                                       |             |                                       |
| <b>Market presence</b>                  |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 2.4. Internal dialogue and labour practices/ Wage equity                             |              |                                       |             |                                       |
| GRI 202: Market presence 2016           | 202-1 Ratios between the standard initial grade salary by gender and the local minimum wage | 2.4. Internal dialogue and labour practices/ Wage equity                             |              |                                       |             |                                       |
| <b>Indirect Economic Impacts</b>        |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 3. Relationships with users, suppliers and the local community                       |              |                                       |             |                                       |
| GRI 203: Indirect economic impacts 2016 | 203-1 Infrastructure investments and services supported                                     | 4.3. Project strength and soundness and making the most of opportunities             |              |                                       |             |                                       |
|   | 203-2 Significant indirect economic impacts   | 3. Relationships with users, suppliers and the local community                       |              |                                       |             |                                       |
| <b>Sourcing practices</b>               |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 3.4. Responsible supplier relationship management                                    |              |                                       |             |                                       |
| GRI 204: Sourcing practices 2016        | 204-1 Proportion of spending on local suppliers   | 3.4. Responsible supplier relationship management                                    |              |                                       |             |                                       |
| <b>Anticorruption</b>                   |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 4.2. Ethics and integrity in business activities                                     |              |                                       |             |                                       |
| GRI 205: Anticorruption 2016            | 205-1 Operations assessed on the basis of corruption-related risks                          | 4.2. Ethics and integrity in business activities                                     |              |                                       |             |                                       |
|   | 205-2 Communications and training on anticorruption policies and procedures                 | 4.2. Ethics and integrity in business activities                                     |              |                                       |             |                                       |
|   | 205-3 Confirmed incidents of corruption and actions taken                                   | 4.2. Ethics and integrity in business activities                                     |              |                                       |             |                                       |
| <b>Taxation</b>                         |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 4.3. Project strength and soundness and making the most of opportunities/ Tax system |              |                                       |             |                                       |
| GRI 207: Taxation 2019                  | 207-1 Tax system  | 4.3. Project strength and soundness and making the most of opportunities/ Tax system |              |                                       |             |                                       |
|   | 207-2 Fiscal governance control and risk management   | 4.3. Project strength and soundness and making the most of opportunities/ Tax system |              |                                       |             |                                       |
| <b>Materials</b>                        |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | -  |              | This issue is not considered relevant |             |                                       |
| <b>Energy</b>                           |   |  |              |                                       |             |                                       |
| GRI 3: Material topics 2021             | 3-3 Managing the material topics  | 1.1. Energy efficiency and consumption of natural resources                          |              |                                       |             |                                       |
| GRI 302: Energy 2016                    | 302-1 Energy consumption within the organisation  | 1.1. Energy efficiency and consumption of natural resources                          |              |                                       |             |                                       |
|   | 302-3 Energy intensity  | 1.1. Energy efficiency and consumption of natural resources                          |              |                                       |             |                                       |
|   | 302-4 Reduction of energy consumption   | 1.1. Energy efficiency and consumption of natural resources                          |              |                                       |             |                                       |
|   | 302-5 Reduction of energy requirements for products and services                            | 1.1. Energy efficiency and consumption of natural resources                          |              |                                       |             |                                       |

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|   |  |   | REQUIREMENTS   | REASON   | EXPLANATION |                                       |
| <b>Water and effluents</b>                      |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
| GRI 303: Water and effluents 2018               | 303-4 Water discharge  | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
|   | 303-5 Water consumption  | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
| <b>Emissions</b>                                |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
| GRI 305: Emissions 2016                         | 305-1 Direct GHG emissions (scope 1)   | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
|   | 305-2 Indirect energy-associated GHG emissions (scope 2)                                       | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
|   | 305-3 Other indirect GHG emissions (Scope 3)   | -   | We do not currently have the calculation             | We will soon report on the calculations corresponding to these emissions |             |                                       |
|   | 305-4 GHG emission intensity   | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
|   | 305-5 Reduction of GHG emissions   | 1.1. Energy efficiency and consumption of natural resources |  |  |             |                                       |
|   | 305-6 Emissions of ozone-depleting substances(ODS)   | -   | They are not monitored because they are not material |  |             |                                       |
|   | 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant emissions into the air | 1.2. Impacts on the environment                             |  |  |             |                                       |
| <b>Waste</b>                                    |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 1.2. Impacts on the environment                             |  |  |             |                                       |
| GRI 306: Waste 2020                             | 306-3 Waste generated  | 1.2. Impacts on the environment                             |  |  |             |                                       |
|   | 306-4 Waste not intended for disposal  | 1.2. Impacts on the environment                             |  |  |             |                                       |
|   | 306-5 Waste intended for disposal  | 1.2. Impacts on the environment                             |  |  |             |                                       |
| <b>Environmental assessment of suppliers</b>    |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 3.4. Responsible supplier relationship management           |  |  |             |                                       |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria                            | 3.4. Responsible supplier relationship management           |  |  |             |                                       |
| <b>Employment</b>                               |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 2. Social: People and their development                     |  |  |             |                                       |
| GRI 401: Employment 2016                        | 401-1 New employee hires and employee turnover   | 2.2. Family - work balance                                  |  |  |             |                                       |
|   | 401-2 Benefits for full-time employees that are not given to part-time or temporary employees  | 2.2. Family - work balance                                  |  |  |             |                                       |
|   | 401-3 Parental leave   | 2.2. Family - work balance                                  |  |  |             |                                       |
| <b>Health and safety at work</b>                |  |   |  |  |             |                                       |
| GRI 3: Material topics 2021                     | 3-3 Managing the material topics   | 2.3. Occupational health and safety                         |  |  |             |                                       |
| GRI 403: Health and safety at work 2018         | 403-1 Occupational health and safety management system   | 2.3. Occupational health and safety                         |  |  |             |                                       |
|   | 403-2 Hazard identification, risk assessment and incident investigation                        | 2.3. Occupational health and safety                         |  |  |             |                                       |
|   | 403-3 Workplace health services  | 2.3. Occupational health and safety                         |  |  |             |                                       |
|   | 403-4 Workers' participation, consultation and communication on health and safety at work      | 2.3. Occupational health and safety                         |  |  |             |                                       |
|   | 403-5 Occupational health and safety management system   | 2.3. Occupational health and safety                         |  |  |             |                                       |
|   | 403-6 Promotion of employee health   | 2.3. Occupational health and safety                         |  |  |             |                                       |

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|   |   |   | REQUIREMENTS | REASON | EXPLANATION |                                       |
|   | 403-7 Prevention and mitigation of impacts on health and safety at work with a direct link through business relationships | 3.4. Responsible supplier relationship management           |              |        |             |                                       |
|   | 403-8 Occupational health and safety management system coverage   | 2.3. Occupational health and safety                         |              |        |             |                                       |
|   | 403-9 Injuries due to work accidents  | 2.3. Occupational health and safety                         |              |        |             |                                       |
|   | 403-10 Occupational ailments and diseases   | 2.3. Occupational health and safety                         |              |        |             |                                       |
| <b>Training and education</b>                 |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 2.1. Management of our talent                               |              |        |             |                                       |
| GRI 404: Training and education 2016          | 404-1 Average hours of training per year per employee   | 2.1. Management of our talent                               |              |        |             |                                       |
|   | 404-2 Employee skills development programs and transition assistance programs   | 2.1. Management of our talent                               |              |        |             |                                       |
|   | 404-3 Percentage of employees who receive periodic evaluations of their performance and career development                | 2.1. Management of our talent                               |              |        |             |                                       |
| <b>Diversity and equal opportunity</b>        |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 2.4. Internal dialogue and labour practices                 |              |        |             |                                       |
| GRI 405: Diversity and equal opportunity 2016 | 405-1 Diversity of governance bodies and employees  | 2.4. Internal dialogue and labour practices                 |              |        |             |                                       |
|   | 405-2 Ratio between the basic salary and the remuneration of women and men  | 2.4. Internal dialogue and labour practices/ Wage equity    |              |        |             |                                       |
| <b>Non-discrimination</b>                     |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 2.4. Internal dialogue and labour practices                 |              |        |             |                                       |
| GRI 406: Non-discrimination 2016              | 406-1 Cases of discrimination and corrective actions taken  | 2.4. Internal dialogue and labour practices                 |              |        |             |                                       |
| <b>Local communities</b>                      |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 3.3. Social actions with the local community                |              |        |             |                                       |
| GRI 413: Local communities 2016               | 413-1 Operations with local community participation programs, impact assessments and development                          | 3.3. Social actions with the local community                |              |        |             |                                       |
| <b>Social assessment of suppliers</b>         |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 3.4. Responsible supplier relationship management           |              |        |             |                                       |
| GRI 414: Social assessment of suppliers 2016  | 414-1 New suppliers that were screened using social criteria  | 3.4. Responsible supplier relationship management           |              |        |             |                                       |
| <b>Customer health and safety</b>             |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 3.1. Quality and transparency in service delivery           |              |        |             |                                       |
|   | 416-2 Non-compliance cases relating to the impacts of product and service categories on health and safety                 | 3.1. Quality and transparency in service delivery           |              |        |             |                                       |
| <b>Marketing and labelling</b>                |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 3.1. Quality and transparency in service delivery           |              |        |             |                                       |
| GRI 417: Marketing and labelling 2016         | 417-1 Requirements for information and labelling of products and services   | 3.1. Quality and transparency in service delivery           |              |        |             |                                       |
| <b>Privacidad del cliente</b>                 |   |   |              |        |             |                                       |
| GRI 3: Material topics 2021                   | 3-3 Managing the material topics  | 4.5. Promoting dialogue and communication with stakeholders |              |        |             |                                       |
| GRI 418: Customer privacy 2016                | 418-1 Substantiated complaints concerning breaches of customer privacy and loss of customer data                          | 4.5. Promoting dialogue and communication with stakeholders |              |        |             |                                       |