

# Non-financial reporting index

The Adecco Group non-financial reporting index provides references to the following recognized frameworks and standards that are relevant to our business:

- The European Corporate Sustainability Reporting Directive (EU CSRD) and the European Sustainability Reporting Standards (ESRS) – a legislative framework establishing sustainability reporting requirements covering environmental, social, and governance impacts, risks, and opportunities.
- The Sustainability Reporting Standards 2021 of the Global Reporting Initiative (GRI) – an independent organization that helps businesses worldwide communicate their impact on critical sustainability issues.
- The recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) – created by the Financial Stability Board with the intention to enable financial markets to have access to clear, comprehensive, high-quality information on the impacts of climate change.
- The Sustainability Accounting Standards Board framework for the professional & commercial services industry (SASB) – a guide that identifies the subset of ESG issues most material to financial performance in each industry.
- The UN Global Compact (UNGC) – a voluntary initiative based on CEO commitments to align strategies and operations with ten universal principles on human rights, labor, environment, and corruption, and take actions that advance societal goals.
- The United Nations Sustainable Development Goals (SDG) – adopted by all United Nations Member States to provide a shared blueprint for peace and prosperity for people and the planet, now and into the future.

Data and information referenced are sourced from the Adecco Group Annual Report 2025 (AR), our 2025 CDP submission (CDP), as well as on our website <https://www.adeccogroup.com/who-we-are/sustainability-and-social-value> (🌐).

Indicator	Disclosure title	UNGC principles	SDG linkage	Reference and page number
<b>General disclosures</b>				
<b>GRI 2: General disclosures 2021</b>				
2-1	Organizational details			AR 34, 69, 123
2-2	Entities included in the organization's sustainability reporting			AR 123, 175 🌐
2-3	Reporting period, frequency and contact point			AR 69 🌐
2-4	Restatements of information			AR 60, 63 🌐
2-5	External assurance			AR 64-66
2-6	Activities, value chain and other business relationships		1, 4, 8, 10	AR 4-5, 23-25, 27, 34-56, 62-63, 117, 129-130, 187
2-7 ESRS S1-6 §50(a)	Employees		8, 10	AR 39-47, 62-63
2-9 ESRS 2 GOV-1	Governance structure and composition		16	AR 38, 72-82 CDP
2-10	Nomination and selection of the highest governance body		5, 16	AR 78-79
2-11	Chair of the highest governance body		16	AR 74
2-12 TCFD G-a	Role of the highest governance body in overseeing the management of impacts		16	AR 38, 57, 77-82 CDP
2-13a.i TCFD G-b	Delegation of responsibility for managing impacts		16	AR 38, 57, 77-82 CDP
2-14	Role of the highest governance body in sustainability reporting			AR 38, 57, 77-82
2-15	Conflicts of interest		16	AR 77
2-16	Communication of critical concerns	1-6, 10	8, 16	AR 26, 53, 81-82 🌐
2-17	Collective knowledge of the highest governance body		16	AR 72-73, 78-79
2-18	Evaluation of the performance of the highest governance body		16	AR 78-81
2-19	Remuneration policies			AR 95-113
2-20	Process to determine remuneration		16	AR 95-113
2-22	Statement on sustainable development strategy		1, 3, 4, 5, 8, 10, 13	AR 4-5, 35-37
2-23	Policy commitments			AR 39-61
2-24	Embedding policy commitments			AR 39-61
2-25	Processes to remediate negative impacts		16	AR 53 CDP
2-26	Mechanisms for seeking advice and raising concerns		16	AR 26, 53

Indicator	Disclosure title	UNGC principles	SDG linkage	Reference and page number
<b>2-27</b> <b>ESRS S1-17 §103</b> <b>(a-b)</b>	Compliance with laws and regulations		16	AR 31, 52-55
<b>2-28</b>	Membership associations		3, 4, 5, 8, 10, 17	AR 39-47, 51-56 
<b>2-29</b>	Approach to stakeholder engagement			AR 34-63 
<b>2-30</b> <b>ESRS S1-8 §60(a-b)</b>	Collective bargaining agreements			AR 51-52, 63
<b>Material topics</b>				
<b>GRI 3: Material topics 2021</b>				
<b>3-1</b> <b>ESRS 2</b>	Process to determine material topics			AR 35-37 
<b>3-2</b> <b>ESRS 2</b>	List of material topics	1-10	1, 3, 4, 5, 8, 10, 13	AR 35-37, 62-63 
<b>3-3</b>	Management of material topics	1-10	1, 3, 4, 5, 8, 10, 13	AR 39-63 
<b>GRI 201: Economic performance 2016</b>				
<b>201-1</b>	Direct economic value generated and distributed		1, 4, 8, 10	AR 2-3, 20-25, 27, 117-118, 129-130
<b>201-2</b> <b>TCFD Sa-b-c</b> <b>TCFD Ra-b-c</b>	Financial implications and other risks and opportunities due to climate change	7-9	13	AR 35-37, 57-59 CDP 
<b>201-3</b>	Defined benefit plan obligations and other retirement plans			AR 142-146
<b>201-4</b>	Financial assistance received from government			AR 152
<b>GRI 203: Indirect economic impacts 2016</b>				
<b>203-2</b>	Significant indirect economic impacts	6, 8	1, 3, 4, 5, 8, 10	AR 39-60 CDP 
<b>GRI 205: Anti-corruption 2016</b>				
<b>205-1</b>	Operations assessed for risks related to corruption	10	16	AR 52-54 
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	10	16	AR 52-54 
<b>205-3</b>	Confirmed incidents of corruption and actions taken	10	16	AR 53
<b>GRI 207: Tax 2019</b>				
<b>207-1</b>	Approach to tax		1, 10, 17	AR 55, 91, 127, 153-158
<b>207-2</b>	Tax governance, control, and risk management		1, 10, 17	AR 80, 91, 127
<b>207-3</b>	Stakeholder engagement and management of concerns related to tax		1, 10, 17	AR 91
<b>207-4</b>	Country-by-country reporting		1, 10, 17	AR 91 
<b>GRI 302: Energy 2016</b>				
<b>302-1</b>	Energy consumption within the organization	7, 8	7, 8, 12, 13	AR 59-60, 63 CDP
<b>302-2</b>	Energy consumption outside of the organization	7, 8	7, 8, 12, 13	AR 59-60, 63 CDP
<b>302-3</b>	Energy intensity	7, 8	7, 8, 12, 13	CDP
<b>302-4</b>	Reduction of energy consumption	7, 8	7, 8, 12, 13	AR 59-60, 63 CDP
<b>302-5</b>	Reductions in energy requirements of products and services	7-9	7, 8, 12, 13	CDP

Indicator	Disclosure title	UNGC principles	SDG linkage	Reference and page number
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) GHG emissions	8	3, 12, 13	AR 59-60, 63 CDP 
305-2	Energy indirect (Scope 2) GHG emissions	8	3, 12, 13	AR 59-60, 63 CDP 
305-3	Other indirect (Scope 3) GHG emissions	8	3, 12, 13	AR 59-60, 63 CDP 
305-4	GHG emissions intensity	8	12, 13	CDP 
305-5	Reduction of GHG emissions	8	12, 13	AR 59-60, 63 CDP 
TCFD Ma-b-c	Targets used to manage climate-related risks, opportunities and performance	7, 8	13	AR 57-60 CDP 
<b>GRI 401: Employment 2016</b>				
401-1 ESRS S1-6 §50(c) SASB SV- PS-330a.2	New employee hires and employee turnover	6	5, 8, 10	AR 41, 63
401-3 ESRS S1-15 §93(a)	Parental leave			AR 52, 63
<b>GRI 403: Occupational health and safety 2018</b>				
403-1	Occupational health and safety management system	1	3, 8	AR 18-19, 46-47 
403-2	Hazard identification, risk assessment, and incident investigation	1	3, 8	AR 18-19, 46-47
403-3	Occupational health services	1	3, 8	AR 18-19, 46-47
403-5	Worker training on occupational health and safety	1	3, 8	AR 18-19, 46-47 
403-6	Promotion of worker health	1	3, 8	AR 18-19, 46-47 
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2	3, 8	AR 46-47 
<b>GRI 404: Training and education 2016</b>				
404-2	Programs for upgrading employee skills and transition assistance programs		4, 8, 10	AR 3-4, 18, 44-46, 48
<b>GRI 405: Diversity and equal opportunity 2016</b>				
405-1 ESRS S1-6 §50(a) ESRS S1-9 §66(a-b) SASB SV- PS-330a.1	Diversity of governance bodies and employees	6	5, 8	AR 62-63, 72-77, 83-87
<b>GRI 406: Non-discrimination 2016</b>				
406-1 ESRS S1-17 §103(a)	Incidents of discrimination and corrective actions taken	6	5, 8	AR 53
<b>GRI 413: Local communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs		4, 8, 10, 17	AR 42-56 
<b>GRI 415: Public policy 2016</b>				
415-1	Political contributions	10	16	CDP 
<b>Data security</b>				
SASB SV- PS-230a.1-3	Description of approach to identifying and addressing data security risks and related policies and practices		16	AR 31 