

GRI

COMPREHENSIVE

CONTENT INDEX

GRI standard	Disclosure number	Disclosure title	Answers	Page number	Reason for omission
General disclosures					
Organizational profile					
GRI 102: GENERAL DISCLOSURES 2016	102-1	Name of the organization	Mantu	/	Disclosed
	102-2	Activities, brands, products, and services	See Core activities, brands, locations, and operations.	Sustainability report - p9	Disclosed
	102-3	Location of headquarters	See Core activities, brands, locations, and operations.	Sustainability report - p9	Disclosed
	102-4	Location of operations	See Appendix 2 - Financial data.	Appendix - p5	Disclosed
	102-5	Ownership and legal form	See Core activities, brands, locations, and operations.	Sustainability report - p9	Disclosed
	102-6	Markets served	See Core activities, brands, locations, and operations.	Sustainability report - p9	Disclosed
	102-7	Scale of the organization	See Appendix 2 – Financial data; Appendix 5 - Employment.	Appendix - p5; p8	Data of that disclosures that are not disclosed are omitted due to confidentiality constraints, either because the information is a part of our global incentive management program, or because of the risk of disclosing potential competitive advantage that our main competitors could benefit from.
	102-8	Information on employees and other workers	See Appendix 5 - Employment	Appendix - p8	Disclosed
	102-9	Supply chain	See Procurement; Core activities, brands, locations, and operations.	Sustainability report - p49; p9	Disclosed
	102-10	Significant changes to the organization and its supply chain	We do not have any significant changes to the organization or its supply chain to report.	/	Disclosed
	102-11	Precautionary Principle or approach	The Precautionary Principle is not yet applied at Mantu.	/	Disclosed

GRI 102: GENERAL DISCLOSURES 2016	102-12	External initiatives	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
	102-13	Membership of associations	Mantu is not member of any association.	/	Disclosed
Strategy					
GRI 102: GENERAL DISCLOSURES 2016	102-14	Statement from senior decisionmaker	See Executive introduction.	Sustainability report - p7; p8	Disclosed
	102-15	Key impacts, risks, and opportunities	See Stakeholders Management; Key impact risks and opportunities related to ESG topics.	Sustainability report - p28; p33	Disclosed
Ethics and integrity					
GRI 102: GENERAL DISCLOSURES 2016	102-16	Values, principles, standards, and norms of behavior	See Organization's values, principles, standards, and norms of behavior.	Sustainability report - p13	Disclosed
	102-17	Mechanisms for advice and concerns about ethics	See Mechanism for advice and concerns about ethics.	Sustainability report - p36	Disclosed
Governance					
GRI 102: GENERAL DISCLOSURES 2016	102-18	Governance structure	See governance. Currently all the members of our highest governance body are located in Europe.	Sustainability report - p14	Disclosed
	102-19	Delegating authority	See From a sustainability strategy to Positive Impact.	Sustainability report - p18	Disclosed
	102-20	Executive level responsibility for economic, environmental, and social topics	See From a sustainability strategy to Positive Impact; Executive commitment to environmental and social issues.	Sustainability report - p18; p29	Disclosed
	102-21	Consulting stakeholders on economic, environmental, and social topics	See From a sustainability strategy to Positive Impact; Reporting practices & Materiality analysis; Stakeholders management.	Sustainability report - p18; p21; p28	Disclosed
	102-22	Composition of the highest governance body and its committees	See Executive commitment to environmental & social issues. Composition of the highest governance body and its committees: <ul style="list-style-type: none"> • all members are executive; • all members are financially implicated in the company; • there is no term to their role and function; • 4 members on the Board; 4 are male members; • 10 members on the Mantu Management Committee; 2 female members and 8 male members. 	Sustainability report - p29	Disclosed
	102-23	Chair of the highest governance body	The chair of the highest governance body is also an executive officer in the organization.	/	Disclosed
	102-24	Nominating and selecting the highest governance body	Omission - Confidentiality constraints.	/	Nominating and selecting the highest governance body follows an internal process with specific criteria which cannot be disclosed for confidentiality purposes.

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102-25	Conflicts of interest	See Conflict of interest management. The Company commits to respect the privacy of each employee in the conduct of his personal affairs. However, all the employees have a duty to ensure that their personal and financial interests do not conflict with their functions on behalf of the Mantu Company.	Sustainability report - p40	Disclosed
102-26	Role of highest governance body in setting purpose, values, and strategy	See Organization's values, principles, standards, and norms of behavior	Sustainability report - p13	Disclosed
102-27	Collective knowledge of highest governance body	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
102-28	Evaluating the highest governance body's performance	Omission - Not Applicable.	/	Currently we do not have a process in place to evaluate the highest governance body and committee. We have processes to evaluate the "individual" performance, and a global review is performed but not formalized. For now, these assessment are not linked with economic, environmental and social topics.
102-29	Identifying and managing economic, environmental, and social impacts	See Executive commitment to environmental & social issues; Reporting practices & Materiality analysis; From a sustainability strategy to Positive Impact.	Sustainability report - p29; p21; p18	Disclosed
102-30	Effectiveness of risk management processes	See Key impacts, risks and opportunities related to ESG topics.	Sustainability report - p33	Disclosed
102-31	Review of economic, environmental, and social topics	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
102-32	Highest governance body's role in sustainability reporting	This report has been reviewed by our CEO, CFO, and CSO.	/	Disclosed
102-33	Communicating critical concerns	See Mechanism for advice and concerns about ethics.	Sustainability report - p36	Disclosed
102-34	Nature and total number of critical concerns	No critical concerns have been voiced during the reporting period.	/	Disclosed
102-35	Remuneration policies	For ISP members: the goal is to incentivise our top management based on the results of the company, and not their individual results. It's important from a long term perspective as it helps to develop team spirit, synergies and new opportunities. People are concerned not only by their own activities but by the group activities. For Directors: in their objective letters, they have performance criteria linked to turnover and recruitment of top candidates. They also have performance criteria linked to Client satisfaction.	/	Disclosed

GRI 102: GENERAL DISCLOSURES 2016	102-36	Process for determining remuneration	See Local communities & Market presence.	Sustainability report - p64	Disclosed
	102-37	Stakeholders' involvement in remuneration	Omission - Information unavailable.	/	Currently, we do not have any written process for stakeholder involvement in remuneration. Then, we are taking actions to improve the data quality and we will start to disclose that data in 2022.
	102-38	Annual total compensation ratio	Omission - Information unavailable.	/	We don't currently track that information in our database. We are investigating how we could integer that data, but we don't have yet a time-horizon to disclose that information.
	102-39	Percentage increase in annual total compensation ratio	Omission - Information unavailable.	/	We don't currently track that information in our database. We are investigating how we could integer that data, but we don't have yet a time-horizon to disclose that information.

Stakeholder engagement

GRI 102: GENERAL DISCLOSURES 2016	102-40	List of stakeholder groups	See Stakeholders Management.	Sustainability report - p28	Disclosed
	102-41	Collective bargaining agreements	See Human Rights.	Sustainability report - p58	Disclosed
	102-42	Identifying and selecting stakeholders	See Stakeholders Management.	Sustainability report - p28	Disclosed
	102-43	Approach to stakeholder engagement	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
	102-44	Key topics and concerns raised	See Executive commitment to environmental & social issues; Appendix 4 - stakeholders concerns.	Sustainability report - p29 Appendix - p7	Disclosed

Reporting practice

GRI 102: GENERAL DISCLOSURES 2016	102-45	Entities included in the consolidated financial statements	See Appendix 1 - Scope entities, Appendix 2 – Financial data The scope of entities on which we report on has been defined by our operational control. It means that all our financially consolidated entities are considered in this report, unless otherwise stated. For example, we sometimes mention initiatives taken by brands that are in the scope of our ecosystem, but not consolidated, such as WeMean or EkWateur.	Appendix - p1; p5	Disclosed
	102-46	Defining report content and topic boundaries	See Reporting practices & Materiality analysis.	Sustainability report - p21	Disclosed
	102-47	List of material topics	See Reporting practices & Materiality analysis.	Sustainability report - p21	Disclosed
	102-48	Restatements of information	As this report is our first report that follows the GRI standard, we do not have any restatement to declare for the moment.	/	Disclosed

GRI 102: GENERAL DISCLOSURES 2016	102-49	Changes in reporting	As this report is our first report that follows the GRI standard, we do not have any significant changes to declare for the moment.	/	Disclosed
	102-50	Reporting period	The information provided covers our data from 2021. In some cases, such as our financial disclosures, the last consolidated data refers to the 2020 fiscal year. In those cases, this fact is clearly mentioned next to the disclosure.	/	Disclosed
	102-51	Date of most recent report	Our previous report was published in December 2020. However, this report was not been produced in accordance with the GRI standard.	/	Disclosed
	102-52	Reporting cycle	Our reporting cycle is annual. Our next report will also be published by December 2022 to comply with our UNGC CoP requirements.	/	Disclosed
	102-53	Contact point for questions regarding the report	For any inquiries or questions about the report, feel free to contact us at positiveimpact@mantu.com .	/	Disclosed
	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Comprehensive option.	/	Disclosed
	102-55	GRI content index	This document is our GRI index.	/	Disclosed
	102-56	External assurance	As we are signatories of the United Nations Global Compact Initiative, our sustainability report, which is also our yearly Communication on Progress will be reviewed by the UNGC comitee. Also, the information that we provide will be controlled during our Ecovadis yearly assesment. The integrality of our report will be approved by the UNGC. The result of their review has not yet been communicated. All the internal sources of the data that we disclose that falls under the scope of the Ecovadis assesment have been checked during our yearly evaluation. However, our sustainability report has not been reviewed in itself by them.	/	Disclosed

Economic topics

Economic performance

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Economic Performance.	Sustainability report - p42	Disclosed
	103-2	The management approach and its components	See Economic Performance.	Sustainability report - p39	Disclosed
	103-3	Evaluation of the management approach	See Economic Performance.	Sustainability report - p39	Disclosed

GRI 201: ECONOMIC PERFORMANCE 2016	201-1	Direct economic value generated and distributed	See Appendix 2 – Financial data.	Appendix - p5	Disclosed
	201-2	Financial implications and other risks and opportunities due to climate	Omission - Not Applicable.	/	No financial implications due to climate have been identified.
	201-3	Defined benefit plan obligations and other retirement plans	The plan's liabilities are met by the organization's general resources, the estimated value of those liabilities is €3 070 000 according to the IFRS standards.	/	Disclosed
	201-4	Financial assistance received from government	See Appendix 2 – Financial data. Mantu is an independent group neither listed nor held by governmental institution or government organizations.	Appendix - p5	Disclosed

Market presence

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Local communities & Market presence.	Sustainability report - p64	Disclosed
	103-2	The management approach and its components	See Local communities & Market presence.	Sustainability report - p64	Disclosed
	103-3	Evaluation of the management approach	See Local communities & Market presence.	Sustainability report - p64	Disclosed
GRI 202: MARKET PRESENCE 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We do not have countries where we are paying the minimum salary. As our population is mainly composed of people with Master degrees, our salaries are above the legal minimum salary.	/	Disclosed
	202-2	Proportion of senior management hired from the local community	Omission - Information unavailable.	/	We don't currently track that information in our database. We are investigating how we could integer that data, but we don't have yet a time-horizon to disclose that information.

Indirect economic impact

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its Boundary	See Indirect economic impact on communities.	Sustainability report - p46	Disclosed
	103-2	The management approach and its components	See Indirect economic impact on communities.	Sustainability report - p46	Disclosed
	103-3	Evaluation of the management approach	See Indirect economic impact on communities.	Sustainability report - p46	Disclosed
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1	Infrastructure investments and services supported	See Indirect economic impact on communities.	Sustainability report - p46	Disclosed
	203-2	Significant indirect economic impacts	Omission - Information unavailable.	/	We are measuring our indirect economic impact only qualitatively for the moment. However, data quality is still low. We plan on improving this by analyzing source documents on the topic to assess our method of evaluation of our impact.

Procurement practices

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Our approach to procurement.	Sustainability report - p46	Disclosed
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GRI 103: MANAGEMENT APPROACH 2016	103-2	The management approach and its components	See Our approach to procurement.	Sustainability report - p46	Disclosed
	103-3	Evaluation of the management approach	See Our approach to procurement.	Sustainability report - p46	Disclosed
GRI 204: PROCUREMENT PRACTICES 2016	204-1	Proportion of spending on local suppliers	Omission - Information unavailable.	/	It is not possible to obtain the data on our actual accounting system. It might be possible thanks to our new procurement ARP Ivalua. We are investigating this possibility and we plan on being able to provide that data by our 2023 reporting.

Anti-corruption

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Anti-corruption.	Sustainability report - p39	Disclosed
	103-2	The management approach and its components	See Anti-corruption.	Sustainability report - p40	Disclosed
	103-3	Evaluation of the management approach	See Anti-corruption.	Sustainability report - p41	Disclosed
GRI 205: ANTI- CORRUPTION 2016	205-1	Operations assessed for risks related to corruption	60% of Mantu and Amaris processes have been assessed for risks related to corruption. This choice is justified by the degree of interaction of these processes with 3rd parties and likelihood of a corruption case. 4 processes were found to be exposed to this risk, i.e. 20% of our operations.	/	Disclosed
	205-2	Communication and training about anticorruption policies and procedures	0% of our people have been trained on anti-corruption policies or procedures as we do not have an adequate training provision on this topic. However, this training is planned to be deployed in 2022 to be fully effective in 2023.	/	Disclosed
	205-3	Confirmed incidents of corruption and actions taken	0 incidents of corruption occurred in the reporting period.	/	Disclosed

Anti-competitive behavior

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Competition.	Sustainability report - p39	Disclosed
	103-2	The management approach and its components	See Competition.	Sustainability report - p39	Disclosed
	103-3	Evaluation of the management approach	See Competition.	Sustainability report - p39	Disclosed
GRI 206: ANTI- COMPETITIVE BEHAVIOR 2016	206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices	0 legal actions for anticompetitive behavior, antitrust and monopoly practices occurred in the reporting period.	/	Disclosed

Tax

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Tax.	Sustainability report - p40	Disclosed
	103-2	The management approach and its components	See Tax.	Sustainability report - p40	Disclosed

GRI 103: MANAGEMENT APPROACH 2016	103-3	Evaluation of the management approach	See Tax.	Sustainability report - p40	Disclosed
GRI 207: TAX 2019	207-1	Approach to tax	See Tax.	Sustainability report - p40	Disclosed
	207-2	Tax governance, control, and risk management	See Tax.	Sustainability report - p40	Disclosed
	207-3	Stakeholder engagement and management of concerns related to tax	See Tax. For the moment, we only engage with public authorities on the topic.	Sustainability report - p40	Disclosed
	207-4	Country by country reporting	Omission - Confidentiality constraints.	/	We consider that information confidential as it could disclose to our competitors strategic information or a competitive advantage.

Environmental topics

Energy

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Energy.	Sustainability report - p74	Disclosed
	103-2	The management approach and its components	See Purpose of the Environmental and Energy Management System; Responsibilities and resources of the Management System; Continuous improvement of the Management System; Energy.	Sustainability report - p66; p67; p68; p74	Disclosed
	103-3	Evaluation of the management approach	See Continuous improvement of the Management System.	Sustainability report - p68	Disclosed
GRI 302: ENERGY 2016	302-1	Energy consumption within the organization	See Energy.	Sustainability report - p74	Disclosed
	302-2	Energy consumption outside of the organization	See Energy.	Sustainability report - p74	Disclosed
	302-3	Energy intensity	See Energy.	Sustainability report - p74	Disclosed
	302-4	Reduction of energy consumption	See Energy.	Sustainability report - p74	Disclosed
	302-5	Reduction in energy requirements of products and services	See Positive business impact projects.	Sustainability report - p44	Disclosed

Emissions

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Greenhouse gas emissions.	Sustainability report - p70	Disclosed
	103-2	The management approach and its components	See Purpose of the Environmental and Energy Management System; Responsibilities and resources of the Management System; Continuous improvement of the Management System; Greenhouse gas emissions.	Sustainability report - p66; p67; p68; p70	Disclosed
	103-3	Evaluation of the management approach	See Continuous improvement of the Management System.	Sustainability report - p68	Disclosed
GRI 305: EMISSIONS 2016	305-1	Direct (Scope 1) GHG emissions	See Yearly Carbon footprint assessment.	Sustainability report - p70	Disclosed
	305-2	Energy indirect (Scope 2) GHG emissions	See Yearly Carbon footprint assessment.	Sustainability report - p70	Disclosed
	305-3	Other indirect (Scope 3) GHG emissions	See Yearly Carbon footprint assessment.	Sustainability report - p70	Disclosed
	305-4	GHG emissions intensity	See Yearly Carbon footprint assessment.	Sustainability report - p70	Disclosed

GRI 305: EMISSIONS 2016	305-5	Reduction of GHG emissions	See Yearly Carbon footprint assessment.	Sustainability report - p70	Disclosed
	305-6	Emissions of ozone depleting substances (ODS)	Omission - Not Applicable.	/	To our knowledge, we are not in contact with this substance.
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Omission - Information unavailable.	/	Our only direct emission source is the use of cars working with fuel and petrol. On this scope 1, we receive information from our supplier regarding the emissions generated by the cars directly in gCO2 equivalent. Carbon dioxide is the main substance emitted in the atmosphere from these cars. Other substances might be present in minority but we do not have the means to identify them. Our scopes 2 and 3 being indirect, this type of substance might be involved at some point of the supply but again we do not have the means to provide data on it.

Waste

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Waste.	Sustainability report - p76	Disclosed
	103-2	The management approach and its components	See Purpose of the Environmental and Energy Management System; Responsibilities and resources of the Management System; Continuous improvement of the Management System.	Sustainability report - p66; p67; p68	Disclosed
	103-3	Evaluation of the management approach	See Continuous improvement of the Management System.	Sustainability report - p68	Disclosed
GRI 306: WASTE 2020	306-1	Waste generation and significant waste-related impacts	See Waste.	Sustainability report - p76	Disclosed
	306-2	Management of significant waste-related impacts	See Waste.	Sustainability report - p76	Disclosed
	306-3	Waste generated	See Waste.	Sustainability report - p76	Disclosed
	306-4	Waste diverted from disposal	Omission - Information unavailable.	/	The data is not currently tracked, we are working to include that measurement in the procurement action plan.
	306-5	Waste directed to disposal	Omission - Information unavailable.	/	The data is not currently tracked, we are working to include that measurement in the procurement action plan.

Environmental compliance TBD (during design)

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Environmental and Energy Management System Overview.	Sustainability report - p66	Disclosed
	103-2	The management approach and its components	See Purpose of the Environmental and Energy Management System; Responsibilities and resources of the Management System; Continuous improvement of the Management System.	Sustainability report - p66; p67; p68	Disclosed

GRI 103: MANAGEMENT APPROACH 2016	103-3	Evaluation of the management approach	See Continuous improvement of the Management System.	Sustainability report - p68	Disclosed
GRI 307: ENVIRONMENTAL COMPLIANCE 2016	307-1	Noncompliance with environmental laws and regulations	See Continuous improvement of the Management System.	Sustainability report - p68	Disclosed
Supplier environmental assesment				TBD (during design)	
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Our approach to procurement.	Sustainability report - p48	Disclosed
	103-2	The management approach and its components	See Our approach to procurement.	Sustainability report - p48	Disclosed
	103-3	Evaluation of the management approach	See Our approach to procurement.	Sustainability report - p48	Disclosed
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1	New suppliers that were screened using environmental criteria	Omission - Information unavailable.	/	Our RFP process including environmental criteria was launched beginning 2021. As we are using a new ARP, all our legacy suppliers are considered as new. We plan on having the necessary data to answer that disclosure by mid-2022.
	308-2	Negative environmental impacts in the supply chain and actions taken	Omission - Information unavailable.	/	Our suppliers' negative environmental impacts are monitored by our risk and audit department together with our Positive Impact department. We have not identified significant negative environmental impact. However, as the data quality is still low, we will start to report it in 2022.
Social topics					
Employment					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Employment general info.	Sustainability report - p52	Disclosed
	103-2	The management approach and its components	See Employment general info.	Sustainability report - p52	Disclosed
	103-3	Evaluation of the management approach	See Employment general info.	Sustainability report - p52	Disclosed
GRI 401: EMPLOYMENT 2016	401-1	New employee hires and employee turnover	See Appendix 5-employment	Appendix - p8	Disclosed
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omission - Confidentiality constraints.	/	This data is considered as confidential as it can disclose a potential competitive advantage.
	401-3	Parental leave	Total number of employees that took parental leave= 170 Male= 60 Female= 110	/	Disclosed
Labor-management relations					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Labor/Management relations.	Sustainability report - p59	Disclosed
	103-2	The management approach and its components	See Labor/Management relations.	Sustainability report - p59	TBD (during design)

GRI 103: MANAGEMENT APPROACH 2016	103-3	Evaluation of the management approach	Omission - Not Applicable.	/	At Mantu, there is no need for the mechanisms for evaluating the effectiveness of the management approach of Labor/ Management relations since the laws are in place locally and we follow them. Just by organizing and attending the meetings, we are compliant. All the minutes of the meetings are kept internally, so we can examine them and see the progress.
GRI 402: LABOR/ MANAGEMENT RELATIONS 2016	402-1	Minimum notice periods regarding operational changes	Omission - Not Applicable.	/	There is no official minimum. According to the context, we give reasonable delays or according to the local legislation when applicable.

Occupational health and safety

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Employee health and safety.	Sustainability report - p55	Disclosed
	103-2	The management approach and its components	See Employee health and safety.	Sustainability report - p55	Disclosed
	103-3	Evaluation of the management approach	See Employee health and safety.	Sustainability report - p55	Disclosed
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1	Occupational health and safety management system	See Employee health and safety.	Sustainability report - p55	Disclosed
	403-2	Hazard identification, risk assessment, and incident investigation	See Employee health and safety.	Sustainability report - p55	Disclosed
	403-3	Occupational health services	See Employee health and safety.	Sustainability report - p55	Disclosed
	403-4	Worker participation, consultation, and communication on occupational health and safety	See Employee health and safety.	Sustainability report - p55	Disclosed
	403-5	Worker training on occupational health and safety	See Employee health and safety.	Sustainability report - p55	Disclosed
	403-6	Promotion of worker health	Omission - Information unavailable.	/	The data is not currently tracked at the group level but only on local level. We are working to consolidate that measurement in the health and safety action plan. Available for 2022.
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Omission - Information unavailable.	/	The data is not currently tracked at the group level but only on local level. We are working to consolidate that measurement in the health and safety action plan. Available for 2022.
	403-8	Workers covered by an occupational health and safety management system	Omission - Information unavailable.	/	The data is not currently tracked at the group level but only on local level. We are working to consolidate that measurement in the health and safety action plan. Available for 2022.
	403-9	Work-related injuries	Omission - Information unavailable.	/	The data is not currently tracked at the group level but only on local level. We are working to consolidate that measurement in the health and safety action plan. Available for 2022.

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-10	Work-related ill health	Omission - Information unavailable.	/	The data is not currently tracked at the group level but only on local level. We are working to consolidate that measurement in the health and safety action plan. Available for 2022.
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Training and education

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Training & education.	Sustainability report - p59	Disclosed
	103-2	The management approach and its components	See Training & education.	Sustainability report - p59	Disclosed
	103-3	Evaluation of the management approach	Omission - Information unavailable.	/	With the transition to a new learning platform and its improved features, we have structured a process for evaluating training effectiveness, but it is not fully implemented yet.
GRI 404: TRAINING AND EDUCATION 2016	404-1	Average hours of training per year per employee	Average per employee: 1.68 hours Average per male employee: 1.08 hours Average per female employee: 1.98 hours Average per corporate staff employee: 3.56 hours Average per consultant employee: 0.52 hours	/	Disclosed
	404-2	Programs for upgrading employee skills and transition assistance programs	See Training & education.	Sustainability report - p59	Disclosed
	404-3	Percentage of employees receiving regular performance and career development reviews	100% of employees receive regular performance and career development reviews.	/	Disclosed

Diversity and equal opportunity

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Diversity and equal opportunity.	Sustainability report - p61	Disclosed
	103-2	The management approach and its components	See Diversity and equal opportunity.	Sustainability report - p61	Disclosed
	103-3	Evaluation of the management approach	See Diversity and equal opportunity.	Sustainability report - p61	Disclosed
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1	Diversity of governance bodies and employees	Appendix 7 - Diversity of governance bodies and employees	Appendix - p11	Disclosed
	405-2	Ratio of basic salary and remuneration of women to men	Omission - Confidentiality constraints.	/	We consider that information confidential as it could disclose to our competitors strategic information or a competitive advantage.

Non discrimination

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Non discrimination.	Sustainability report - p63	Disclosed
	103-2	The management approach and its components	See Non discrimination.	Sustainability report - p63	Disclosed
	103-3	Evaluation of the management approach	See Diversity and equal opportunity.	Sustainability report - p61	Disclosed
GRI 406: NON-DISCRIMINATION 2016	406-1	Incidents of discrimination and corrective actions taken	See Non discrimination.	Sustainability report - p63	Disclosed

Freedom of association and collective bargaining

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Human Rights.	Sustainability report - p58	Disclosed
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GRI 103: MANAGEMENT APPROACH 2016	103-2	The management approach and its components	See Human Rights.	Sustainability report - p58	Disclosed
	103-3	Evaluation of the management approach	See Human Rights.	Sustainability report - p58	Disclosed
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Omission - Information unavailable.	/	Mantu does not collect this information at the moment. This year's reporting has started a discussion and we will work to integrate this aspect into our risk assessment, and we hope to be able to disclose this information in 2022 or at the latest 2023.

Child labor

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Human Rights.	Sustainability report - p58	Disclosed
	103-2	The management approach and its components	See Human Rights.	Sustainability report - p58	Disclosed
	103-3	Evaluation of the management approach	See Human Rights.	Sustainability report - p58	Disclosed
GRI 408: CHILD LABOR 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	See Our Approach to procurement. Risk assessments are performed on our suppliers. Also, a supplier selection and yearly review processes are applied to ensure suppliers are corresponding to Mantu's diverse requirements, including ethics and environment. This has led us to have zero suppliers at significant risk for incidents of child labor.	Sustainability report - p48	Disclosed

Forced or compulsory labor

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Human Rights.	Sustainability report - p58	Disclosed
	103-2	The management approach and its components	See Human Rights.	Sustainability report - p58	Disclosed
	103-3	Evaluation of the management approach	See Human Rights.	Sustainability report - p58	Disclosed
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	See Our approach to procurement. Risk assessments are performed on our suppliers. Also, a supplier selection and yearly review processes are applied to ensure suppliers are corresponding to Mantu's diverse requirements, including ethics and environment. This has led us to have zero suppliers at significant risk for incidents of forced or compulsory labor.	Sustainability report - p48	Disclosed

Human rights assesment

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Human Rights.	Sustainability report - p58	Disclosed
	103-2	The management approach and its components	See Human Rights.	Sustainability report - p58	TBD (during design)
	103-3	Evaluation of the management approach	See Human Rights.	Sustainability report - p58	TBD (during design)

GRI 412: HUMAN RIGHTS ASSESSMENT 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	Omission - Not Applicable.	/	This disclosure is not applicable as our human rights reviews or impact assessments is not done per operation but globally at group process level.
	412-2	Employee training on human rights policies or procedures	0% of our people have been trained on human rights policies or procedures as we do not have suitable training provisions on this topic. However, this training topic is planned to be deployed in 2022 to be fully effective in 2023.	/	Disclosed
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Omission - Information unavailable.	/	For the moment we rely on the contract template presented by the provider, on which our legal department includes extra clauses. A human rights clause was not systematically added, but we plan making that clause mandatory in 2022, enabling us to disclose data for this disclosure in 2023.

Local communities

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Local communities & Market presence.	Sustainability report - p64	Disclosed
	103-2	The management approach and its components	See Local communities & Market presence.	Sustainability report - p64	Disclosed
	103-3	Evaluation of the management approach	See Local communities & Market presence.	Sustainability report - p64	Disclosed
GRI 413: LOCAL COMMUNITIES 2016	413-1	Operations with local community engagement, impact assessments, and development programs	See Our volunteering platform: One Small Step.	Sustainability report - p65	Disclosed
	413-2	Operations with significant actual and potential negative impacts on local communities	No known negative impacts related to our operations for this topic.	/	Disclosed

Supplier social assesment

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Our approach to procurement.	Sustainability report - p48	Disclosed
	103-2	The management approach and its components	See Our approach to procurement.	Sustainability report - p48	Disclosed
	103-3	Evaluation of the management approach	See Our approach to procurement.	Sustainability report - p48	Disclosed
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1	New suppliers that were screened using social criteria	Omission - Information unavailable.	/	Our RFP process including environmental criteria was launched beginning 2021. As we are using a new ARP, all our legacy suppliers are considered as new. We plan on having the necessary data to answer that disclosure by mid-2022.
	414-2	Negative social impacts in the supply chain and actions taken	Omission - Information unavailable.	/	Our suppliers negative social impacts are monitored by our risk and audit department together with our Positive Impact department. We have not identified significant negative social impact. However, has the data quality is still low, we will start to disclose that data in 2022.

Marketing and labeling					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Marketing and labeling	Sustainability report - p35	Disclosed
	103-2	The management approach and its components	See Marketing and labeling	Sustainability report - p35	Disclosed
	103-3	Evaluation of the management approach	See Marketing and labeling	Sustainability report - p35	Disclosed
GRI 417: MARKETING AND LABELING 2016	417-1	Requirements for product and service information and labeling	Omission - Not Applicable.	/	The disclosure is not applicable because Mantu's offers do not include products or services with a direct environmental or social impact and/or subject to specific labeling requirements.
	417-2	Incidents of noncompliance concerning product and service information and labeling	The organization has not identified any non-compliance with regulations regarding product and service information and labeling.	/	Disclosed
	417-3	Incidents of non-compliance concerning marketing communications	The organization has not identified any non-compliance with regulations regarding marketing communications.	/	Disclosed
Customer Privacy					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Customer Privacy.	Sustainability report - p41	Disclosed
	103-2	The management approach and its components	See Customer Privacy.	Sustainability report - p41	Disclosed
	103-3	Evaluation of the management approach	See Customer Privacy.	Sustainability report - p41	Disclosed
GRI 418: CUSTOMER PRIVACY 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	7 confirmed information security incidents happened this year.	/	Disclosed
Socioeconomic compliance					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Socioeconomic compliance.	Sustainability report - p35	Disclosed
	103-2	The management approach and its components	See Socioeconomic compliance.	Sustainability report - p35	Disclosed
	103-3	Evaluation of the management approach	See Socioeconomic compliance.	Sustainability report - p35	Disclosed
GRI 419: SOCIOECONOMIC COMPLIANCE 2016	419-1	Non-compliance with laws and regulations in the social and economic area	No significant fine was received in relation to the declarations of UBOs and the filing of annual accounts in 2021. The organization has not identified any non-compliance with laws and/or regulations in relation to Ultimate Beneficial Owners declarations and filing of annual accounts.	/	Disclosed
Extra-disclosures					
Community volunteering					
GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Our volunteering platform: One Small Step.	Sustainability report - p65	Disclosed
	103-2	The management approach and its components	See Our volunteering platform: One Small Step.	Sustainability report - p65	Disclosed
	103-3	Evaluation of the management approach	See Our volunteering platform: One Small Step.	Sustainability report - p65	Disclosed

Executive commitment to environmental & social issues

GRI 103: MANAGEMENT APPROACH 2016	103-1	Explanation of the material topic and its boundary	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
	103-2	The management approach and its components	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed
	103-3	Evaluation of the management approach	See Executive commitment to environmental & social issues.	Sustainability report - p29	Disclosed