



# GRI CONTENT INDEX 2023

As required by the Global Reporting Initiative (GRI) Universal Standards, we provide an index that specifies each of the GRI Standards and disclosures included in the report.

## Statement of use

The EPO has reported with reference to the GRI Standards for the period 1 January 2023 to 31 December 2023

## GRI 1 uses

GRI 1: Foundation 2021

## Applicable GRI sector standard(s)

No applicable GRI sector standard available for the public sector

## Introduction

The EPO acknowledges the importance of transparency in sustainability reporting, as a key component of governance in its approach to ESG. It therefore encourages the application of GRI's globally recognised sustainability reporting standards within its own operations. This advocacy for the use of GRI standards is a significant contribution to more consistent and comprehensive sustainability reporting.

Here are some key details about our sustainability reporting:

- Reporting period: our sustainability reporting covers the period from 1 January to 31 December 2023.
- Frequency: we provide an annual report (Annual Review plus annexes), ensuring comprehensive disclosure of our performance.
- Alignment with financial reporting: the reporting period for our sustainability reporting matches our financial reporting period, ensuring consistency and integration.
- Publication date: the Annual Review 2023 and annexes are published on 27 June 2024.
- Contact point: for any inquiries or questions about our sustainability report, please [contact us](#).

The present report focuses specifically on the operations and activities of the European Patent Office, the executive organ of the European Patent Organisation. Any references to the EPO in our sustainability reports should be understood as pertaining solely to the European Patent Office.

The EPO holds ISO certifications for ISO 9001, 45001, 27001, and is also certified under the Eco-Management and Audit Scheme (EMAS). These cover a wide range of sustainability aspects, aligning with many of the indicators outlined in the GRI framework. Our ISO certifications demonstrate our commitment to quality management, occupational health and safety, and information security. The EMAS certification reflects our dedication to environmental management. By leveraging these certifications, we can integrate sustainability reporting into our existing systems and processes more efficiently.

These certifications not only validate our adherence to international standards, they also enhance the credibility and transparency of our sustainability disclosures. We remain committed to promoting sustainability across our operations and will continue to explore opportunities to further enhance our reporting practices.

## Material topics

As part of our commitment to strategic planning, we have translated the key goals and objectives outlined in [our strategic plan, SP2023](#), into material topics. This process has allowed us to align our sustainability reporting with the areas that are most relevant and impactful for our organisation and stakeholders. These material topics include:

- **Economic performance:** focuses on the organisation's financial performance, including revenue, profitability, and economic contributions.
- **Energy:** covers the organisation's energy consumption and management practices, including energy efficiency, and renewable energy use.
- **Emissions:** addresses the organisation's greenhouse gas emissions, including direct (Scope 1) and indirect (Scope 2 and 3) emissions.
- **Employment:** encompasses aspects related to the organisation's workforce, such as employee demographics, recruitment, and employee benefits.
- **Labour-management relations:** examines the relationship between the organisation and its workforce, including collective bargaining, trade unions, and mechanisms for employee engagement and participation.
- **Occupational health and safety:** focuses on the organisation's efforts to ensure a safe and healthy work environment, including occupational health and safety policies, programmes, and incident reporting.
- **Training and education:** covers the organisation's initiatives to develop employee skills and knowledge through training, education, and professional development programs.
- **Diversity, equal opportunity and non-discrimination:** encompasses the organisation's commitment to promoting diversity, inclusion, and equal opportunity, and preventing discrimination in its workforce. This includes the implementation of policies, practices, and initiatives aimed at fostering diversity, ensuring equal treatment, and creating an inclusive work environment that respects and values individuals from all backgrounds.
- **Local communities:** encompasses the organisation's interactions and impacts on local communities, including community engagement, philanthropy, and social initiatives.
- **Customer privacy:** addresses the organisation's practices and measures to protect customer privacy and handle personal data in compliance with applicable laws and regulations.

By focusing on these we aim to address the environmental, social, and governance aspects that are inherent to our operations and contribute to our long-term sustainability.

These material topics provide a clear focus on the issues that have the greatest impact on our organisation and guide our efforts towards sustainable development and stakeholder engagement.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
<b>General Disclosure</b>			
<b>The organisation and its reporting practices</b>			
GRI 2: General Disclosures 2021	2-1 Organisational details	<ul style="list-style-type: none"> <li>▪ <a href="#">The EPO at a glance</a></li> </ul>	
	2-2 Entities included in the organisation's sustainability reporting	<ul style="list-style-type: none"> <li>▪ <a href="#">Governance</a></li> </ul>	
	2-3 Reporting period, frequency, and contact point	<ul style="list-style-type: none"> <li>▪ GRI content index 2023, p.2</li> </ul>	
	2-4 Restatements of information	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.6</li> </ul>	
	2-5 External assurance	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.56-58</li> <li>▪ <a href="#">Article 49 EPC</a></li> </ul>	<p>Information incomplete – the EPO seeks assurance for the financial statements and environmental report only. Not all topics in sustainability reporting are in scope of assurance.</p> <p>Assurance is performed by independent third parties.</p>
<b>Activities and workers</b>			
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>▪ <a href="#">The EPO at a glance</a></li> <li>▪ <a href="#">Strategic plan 2023</a>, p.5, 15</li> </ul>	
	2-7 Employees	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.6, 7-8, 16-18, 47-48</li> </ul>	
	2-8 Workers who are not employees		<p>Information unavailable – the EPO's reporting scope is limited to its employees and therefore does not cover workers who are not employees, such as contractors or temporary staff. The information disclosed pertains specifically to the EPO's employee workforce.</p>
<b>Governance</b>			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	<ul style="list-style-type: none"> <li>▪ <a href="#">Administrative Council composition</a></li> <li>▪ <a href="#">Articles 26-36 EPC</a></li> <li>▪ <a href="#">Administrative Council representatives</a></li> <li>▪ <a href="#">Rules of Procedure of the Administrative Council</a></li> </ul>	<p>The Administrative Council serves as the EPO's governing body and is responsible for supervising the European Patent Office and overseeing its activities and policies. The President, who is responsible for managing the European Patent Office and for its activities to the Administrative Council, is required as per Article 10(2)(e) to submit at least one annual management report to the Administrative Council.</p> <p>The Administrative Council is composed of the Representatives and the alternate Representatives of the contracting states. The President of the Office takes part in the meetings of the Council.</p> <p>The tenure of the Representatives and the alternate Representatives of the contracting states is entirely determined by the contracting states.</p> <p>The presence of underrepresented social groups within the group of Representatives and alternate Representatives in the Administrative Council therefore depends on the appointments made by the contracting states and is not monitored or managed by the EPO.</p>
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> <li>▪ <a href="#">Articles 26-36 EPC</a></li> <li>▪ <a href="#">Rules of Procedure of the Administrative Council</a></li> </ul>	<p>According to Article 26 EPC the Administrative Council is composed of the Representatives and the alternate representatives of the contracting states. Each contracting state is entitled to appoint one Representative and one alternate Representative to the Administrative Council. Moreover, the members of the Administrative Council may, in accordance with the Rules of Procedure of the Administrative Council, be assisted by advisers or experts.</p> <p>In addition, according to Article 1 of the Rules of Procedure of the Administrative Council, the names of the Representative and the alternate representative appointed by each contracting state to the Administrative Council must be notified by that State to the President of the European Patent Office. The President of the European Patent Office shall notify the contracting states and Members thereof.</p>
	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> <li>▪ <a href="#">Articles 26-36 EPC</a></li> <li>▪ <a href="#">Rules of Procedure of the Administrative Council</a></li> </ul>	<p>According to Article 27 EPC the Administrative Council shall elect a Chairperson and a Deputy Chairperson from among the Representatives and alternate Representatives of the contracting states. The Deputy</p>

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			<p>Chairperson shall ex officio replace the Chairperson if they are prevented from carrying out their duties. The terms of office of the Chairperson and the Deputy Chairperson shall be three years. They may be re-elected.</p> <p>According to Article 4 of the Rules of Procedure of the Administrative Council, the Chairperson of the Administrative Council shall be responsible for the work of the Council and the exercise of its functions. In the exercise of this duty the Chairperson shall closely co-operate with the President of the European Patent Office. All the provisions of the present Rules of Procedure concerning the Chairperson shall apply mutatis mutandis to the Deputy Chairperson. The Chairperson shall preside over the meetings of the Council. At any time during the discussion, Members may raise objections to the Chairperson's conduct of business. If the Chairperson does not uphold the objection, any Member may call for an immediate decision by the Council.</p>
	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>▪ <a href="#">Articles 26-36 EPC</a></li> </ul>	The Administrative Council fulfils its role in overseeing the management of the organisation's impacts on the economy, environment, and people by regularly reviewing the effectiveness of the EPO's processes. This review is an integral part of the Council's meeting agenda, ensuring ongoing assessment and improvement of the organisation's impact management practices.
	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> <li>▪ <a href="#">Articles 10,32 EPC</a></li> </ul>	
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>▪ <a href="#">Annual Review 2023</a></li> <li>▪ <a href="#">Strategic Plan 2023</a>, cover page</li> </ul>	<p>The information reported is shared with the Administrative Council. While the Administrative Council receives reporting for information purposes only, the responsibility for reviewing and approving the material topics lies within their purview.</p> <p>The oversight by the Administrative Council, ensures transparency, integrity, and accountability in our sustainability reporting process.</p>
	2-15 Conflicts of interest	<ul style="list-style-type: none"> <li>▪ <a href="#">Rules of Procedure of the Administrative Council</a>, Art. 10a</li> </ul>	Information unavailable – In June 2024 the Administrative Council adopted a Code of Conduct on the prevention and management of conflicts of interest for the Administrative Council of the European Patent Organisation. The instrument applies to Members of the Administrative

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
		<ul style="list-style-type: none"> <li>Code of Conduct on the prevention and management of conflicts of interest for the Administrative Council of the European Patent Organisation (CA/D 3/24)</li> </ul>	Council as well as to advisers, and experts whose names have been communicated to the Council Secretariat in writing. As this framework has only been recently adopted and is, at this stage, being practically implemented, sufficient data for comprehensive reporting on conflicts of interest is not yet available.
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> <li><a href="#">Rules of Procedure of the Administrative Council</a>, Art. 12</li> </ul>	Information unavailable –the EPO does not disclose the total number and nature of critical concerns communicated to the Administrative Council during the reporting period. Various reports are provided to the Administrative Council on the detailed activities of the Ombuds Office, of the Data Protection Office etc., and a report by the Board of Auditors is also presented. These documents remain internal reports.
	2-17 Collective knowledge of the highest governance body		Information unavailable – measures taken to advance the collective knowledge of the highest governance body on sustainable development are not currently captured or reported.
	2-18 - Evaluation of the performance of the highest governance body		Information unavailable – Administrative Council members are independent and nominated by their respective contracting states. The EPO does not have control or oversight over the evaluation processes for Administrative Council members.
	2-19 - Remuneration policies	<ul style="list-style-type: none"> <li><a href="#">Rules of Procedure of the Administrative Council</a>, Art. 16</li> </ul>	<p>Not applicable – the EPO does not have direct influence or control over the remuneration policies for members of the Administrative Council, as these are determined by the respective member states. The EPO also does not have jurisdiction over setting fixed pay, variable pay, sign-on bonuses, termination payments, clawbacks, or retirement benefits for the Administrative Council.</p> <p>According to Article 16 of the Rules of Procedure of the Administrative Council, the travel expenses incurred by two delegation members per contracting state in travelling to and from Council functions or in undertaking specific tasks shall be reimbursed by the European Patent Organisation at the same level as that payable to permanent employees of the European Patent Office. Moreover, their subsistence expenses shall likewise be reimbursed, in the form of a daily allowance at the same level as that payable to permanent employees of the European Patent Office. The allowance shall be calculated at a flat daily rate. In addition, the Chairperson shall be</p>

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			reimbursed at the same level for such travel and accommodation expenses as he/she incurs in the performance of his/her duties.
	2-20 - Process to determine remuneration	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Service Regulations</a>, p. 70 (Art.64)</li> </ul>	Confidentiality constraints – the actual remuneration of the President is not publicly disclosed.
	2-21 - Annual total compensation ratio	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.37</li> </ul>	
<b>Strategy, policies and practices</b>			
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Strategic plan 2023</a>, p.2-4, 6</li> </ul>	
	2-23 Policy commitments	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO corporate policy</a></li> <li>▪ <a href="#">OMBUDS office</a></li> <li>▪ <a href="#">Data protection</a></li> <li>▪ <a href="#">EPO Service Regulations</a>, p.29 (Art.21a)</li> <li>▪ <a href="#">EPO environmental policy</a></li> </ul>	
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> <li>▪ <a href="#">Structure of the EPO</a></li> </ul>	The EPO's organisational structure facilitates the integration of the policy commitments into strategies, operational policies, and procedures at different departmental levels. Each department is responsible for implementing the commitments relevant to their respective areas.
	2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>▪ <a href="#">Our user service charter</a></li> <li>▪ <a href="#">Social report 2023</a>, p.54-60</li> </ul>	
	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.56, 59-60</li> <li>▪ <a href="#">Handbook for workplace ethics at the EPO</a>, p.28-30</li> </ul>	
	2-27 Compliance with laws and regulations	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.58-59</li> <li>▪ <a href="#">ILO Administrative Tribunal</a></li> </ul>	<p>Compliance with environmental legal requirements is verified by annual internal audits. Minor breaches detected during the audits are corrected.</p> <p>Information incomplete – the EPO is unable to provide direct references to the exact pages on the International Labour Organization Administrative Tribunal (ILOAT) website. However, it is possible to visit the ILOAT</p>



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			website and search for relevant information regarding the EPO's compliance.
	2-28 Membership associations	<ul style="list-style-type: none"> <li>▪ <a href="#">European and international co-operation</a></li> </ul>	

## Stakeholder engagement

GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>▪ <a href="#">Consulting our users</a></li> <li>▪ <a href="#">EPO Strategic plan 2023</a>, p.17-20</li> </ul>	
	2-30 Collective bargaining agreements	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Service Regulations</a>, p.32 (Art.30)</li> </ul>	All permanent employees at the EPO are covered by the freedom of association policy, ensuring their right to form and join trade unions. As a result, the EPO adheres to collective bargaining agreements that govern working conditions and terms of employment for its employees.

## Material Topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Strategic plan 2023</a>, p.14, 17-20</li> </ul>	Information incomplete – the EPO's approach to materiality assessment and impact prioritisation is an ongoing process that continues to evolve and improve over time. The organisation is working towards developing a more systematic and structured methodology for determining the significance of impacts and aligning them with its reporting strategy. By continuously reviewing and refining its approach, the EPO aims to enhance its reporting practices and provide more transparent information on how impacts are prioritised in the future.
	3-2 List of material topics	<ul style="list-style-type: none"> <li>▪ GRI content index 2023, p.3</li> </ul>	The EPO has identified its material topics and is now reporting on them for the first time in the GRI content index.

## Economic Topics

### Economic Performance

	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Financial Statements 2023</a>, p.18-19, 33, 52-55</li> </ul>	
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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>▪ <a href="#">Financial Statements 2023</a>, p.6</li> </ul>	Information incomplete – the EPO does not consider the reporting of Economic Value Generated and Distributed (EVG&D) separately per country to be significant due to the nature of its operations. The EPO operates as a centralised organisation with global scope, providing patent services across multiple countries in Europe. As such, the distribution of economic value is primarily managed at the organisational level, rather than on a site-specific basis. The EPO's reporting on EVG&D focuses on providing a comprehensive view of its global economic activities and the impact generated through its operations, rather than reporting on individual sites.
	201-2 Financial implications and other risks and opportunities due to climate change		<p>Not applicable – due to the nature of the EPO's operations, the impact of climate change is seen as having little to no potential to generate substantive changes in its operations. As an organisation primarily focused on intellectual property services and patent examination, the EPO's core activities are not directly affected by climate-related risks or opportunities.</p> <p>The EPO's operations are not heavily reliant on natural resources or highly exposed to climate risks. Therefore, the financial implications and actions related to climate change risks and opportunities are considered to have minimal impact on the organisation's operations and expenditure.</p>
	201-3 Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>▪ <a href="#">Financial Statements 2023</a>, p.46-55</li> <li>▪ <a href="#">Social report 2023</a>, p.44-46</li> </ul>	EPO member states jointly guarantee the payment of the pension liabilities. In the event of a merger, reconstitution, other transformation or dissolution of the organisation, the Administrative Council or an ad hoc body set up for the purpose will take the necessary measures to ensure uninterrupted payment of pension scheme benefits until the cessation of entitlement of the last beneficiary.
	201-4 Financial assistance received from government	<ul style="list-style-type: none"> <li>▪ <a href="#">Financial Statements 2023</a>, p.10, 18-19, 33</li> </ul>	<p>The EPO operates on a financially self-funded basis and does not receive financial assistance from any government. As part of its financial model, the EPO is responsible for generating its own revenue to cover its operational expenses.</p> <p>It is important to note that contracting states, which are member countries of the EPO, are obliged to provide financing in the event of a deficit.</p>

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
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# Environmental Topics

## Energy

GRI 302: Energy 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 7-8, 16, 44-55</li> </ul>	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.7-8, 16-19, 44-55</li> </ul>	<p>Not applicable – fuel consumption for vehicles is not considered material for the EPO. However, total fuel consumption for vehicles and emergency generators is included as part of our total energy consumption reporting.</p> <p>Information incomplete – the use of biogas at the Hague site is not disclosed in quantitative units. Cooling consumption is included in the electricity consumption figures. Steam consumption is included in the heating consumption figures.</p> <p>Not applicable – energy sales are not applicable to the EPO's business model and therefore not reported.</p> <p>Information unavailable – the EPO's disclosure does not provide a specific methodology for energy consumption calculations. While the methodology for calculating greenhouse gas (GHG) emissions is disclosed, the detailed methodology and conversion factors used for energy consumption are not provided. Conversion factors were used for energy calculations in specific locations such as Berlin and Munich, but the specific details of these conversion factors are not disclosed.</p>
	302-2 Energy consumption outside of the organisation	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.25-26,28-29</li> </ul>	
	302-3 Energy intensity	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.17-19</li> </ul>	
	302-4 Reduction of energy consumption	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.8, 16-17, 44-55</li> </ul>	

## Emissions

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 305: Emissions 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p.11-15</li> </ul>	
	305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 8,11-13, 44-55</li> </ul>	
	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 8,11-13, 44-55</li> </ul>	In calculating greenhouse gas (GHG) emissions from purchased electricity, a market-based approach is employed. This approach is aligned with the GHG Protocol and considers emissions associated with the electricity mix purchased by the EPO through its electricity contracts. The EPO's purchased electricity is 100% green.
	305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 8,11-15, 44-55</li> </ul>	
	305-4 GHG emissions intensity	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 44-55</li> </ul>	Incomplete information – the EPO's disclosure primarily focuses on intensity ratios at the site level, as specified by the EMAS (Eco-Management and Audit Scheme) framework. As a result, the intensity ratio for the entire organisation is not explicitly reported.
	305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 8,11-15, 33,36-37</li> </ul>	Our environmental policy, one of the deliverables of SP2023, set in 2021 for the first time the overarching objective of carbon neutrality by 2030. Every year we therefore set an internal emission target and identify supporting initiatives and measures. Those most relevant are included in the Action Plan published in our annual Environmental Report, which provides details on progress towards the objective.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> <li>▪ <a href="#">Environmental report 2023</a>, p. 14-15, 44-55</li> </ul>	Information unavailable – the EPO does not currently disclose specific information regarding persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), or particulate matter (PM). These are not directly applicable or material to the EPO's operations, and therefore data on these gases has not been collected or reported.

## Social Topics

### Employment

	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.2-60</li> </ul>	
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GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 401: Employment 2016		<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Service Regulations</a>, p.17-19, 44-45 (Art.5-10, 44a-44b)</li> </ul>	
	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.27-28</li> </ul>	Information incomplete – the EPO's current reporting practices primarily focus on capturing and disclosing key information related to new employee hires, such as job function, gender, nationality, and average age. While age group breakdown and the rate of new hires are important metrics, the EPO's current reporting framework does not include these specific data points.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.41,50-51,53</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.724-736 (Implementing rules to the new pension scheme regulations)</li> </ul>	<p>Information incomplete – while the specific disclosure regarding benefits is only provided with respect to full-time employees, the EPO ensures that its employees receive comprehensive and competitive benefits irrespective of their employment status.</p> <p>Information unavailable – the EPO does not disclose information about disability and invalidity coverage provided to its employees as the organisation does not currently collect specific data on this aspect of employee benefits.</p> <p>Information unavailable – the EPO does not disclose information about stock ownership as it is an international public organisation and does not operate on a traditional corporate structure with stock options for employees.</p> <p>Not applicable – the EPO does not disclose the definition used for “significant locations of operation” as the organisation does not apply a scale or hierarchy where some locations are considered more significant than others. The EPO operates in a uniform and consistent manner across its various locations, without categorising them by level of significance.</p>
	401-3 Parental leave	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.49</li> </ul>	Information incomplete – the EPO's focus is on providing an overall snapshot of the leave taken by employees, rather than a gender-specific analysis and entitlement. As the organisation continues to enhance its reporting practices, it may consider expanding the level of detail provided in future disclosures.

## Labour/Management Relations

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 402: Labor- Management Relations 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Service Regulations</a>, p.8, 33,35-41 (Art.33-38a)</li> </ul>	
	402-1 Minimum notice periods regarding operational changes		<p>While the EPO does not specifically disclose the minimum notice periods for operational changes as required by the GRI reporting standard, it has internal provisions in place to ensure consultation with employees. The EPO operates under a Rule of Procedure governing the General Consultative Committee (GCC), which serves as a forum for consultation and dialogue between management and employee representatives.</p> <p>While the specific details regarding minimum notice periods are not disclosed, the existence of the GCC highlights the EPO's commitment to involving employee representatives in decision-making processes and fostering dialogue on matters that may affect employees.</p>
<b>Occupational Health and Safety</b>			
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.50-52</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.31,39 (Art.26a-26b,38a)</li> <li>▪ <a href="#">Annual Review 2023</a>, p.9,19</li> </ul>	
	403-1 Occupational health and safety management system	<ul style="list-style-type: none"> <li>▪ <a href="#">Annual Review 2023</a>, p.9,19</li> </ul>	<p>The EPO ensures that all employees are covered by comprehensive health and safety procedures and policies. Although the organisation does not disclose a detailed description of the scope of workers, activities, and workplaces covered by its occupational health and safety management system (OHSMS), all employees, regardless of role or location, are subject to these procedures and policies.</p> <p>The EPO's commitment to providing a safe and healthy work environment extends to all employees, and the organisation continually works to maintain and improve its health and safety standards across its operations.</p> <p>The OHSMS is designed to comply with legal requirements and recognised standards/guidelines, providing a framework for managing occupational health and safety risks.</p>
	403-2 Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> <li>▪ <a href="#">EPO Service Regulations</a>, p.39-40 (Art.38a)</li> <li>▪ <a href="#">ISO 45001:2018</a></li> </ul>	<p>The EPO holds the ISO 45001 certification, which signifies its adherence to internationally recognised standards for occupational health and safety management. This provides assurance that the EPO has established</p>

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			comprehensive systems and procedures to address these aspects of occupational health and safety.
	403-3 Occupational health services	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.50-52</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.39-40, 151-154 (Art.26b, 38a, Implementing rule to articles 26b and 38a)</li> </ul>	
	403-4 Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.52-53</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.39-40, 151-154 (Art.26b, 38a, Implementing rule to articles 26b and 38a)</li> </ul>	
	403-5 Worker training on occupational health and safety	<ul style="list-style-type: none"> <li>▪ <a href="#">ISO 45001:2018</a></li> </ul>	Information unavailable – although the specific details of training programmes are not disclosed, the ISO 45001 certification demonstrates the EPO's commitment to providing appropriate training to workers to enhance their understanding and competency in occupational health and safety matters.
	403-6 Promotion of worker health	<ul style="list-style-type: none"> <li>▪ <a href="#">ISO 45001:2018</a></li> </ul>	<p>As an ISO 45001 certified organisation, the EPO is committed to promoting worker health and well-being. While specific details about access to non-occupational medical services and voluntary health promotion programmes are not disclosed, the ISO certification ensures that the EPO has established mechanisms to facilitate workers' access to healthcare services and address non-work-related health risks.</p> <p>The EPO offers various measures to support worker health, including on-site medical consultation, preventive medical examinations, arranging flu vaccinations, and organising access to a gym. These initiatives demonstrate the EPO's dedication to providing resources and opportunities for workers to maintain their health and well-being.</p>
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> <li>▪ <a href="#">ISO 45001:2018</a></li> </ul>	As an ISO 45001 certified organisation, the EPO is committed to promoting worker health and well-being. While specific details about access to non-occupational medical services and voluntary health promotion programs are not disclosed, the ISO certification ensures that the EPO has

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			established mechanisms to facilitate workers' access to healthcare services and address non-work-related health risks.
	403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> <li>▪ <a href="#">ISO 45001:2018</a></li> </ul>	<p>Information unavailable – while specific data regarding the number and percentage of employees covered by the Occupational Health and Safety Management System (OHSMS) are not disclosed, it is important to note that all employees at the EPO are covered by it.</p> <p>The EPO places a strong emphasis on the health and safety of its workforce and has implemented comprehensive measures to ensure a safe and healthy working environment for all employees.</p> <p>Furthermore, it is worth mentioning that the EPO's OHSMS was externally audited in 2023 as part of the ISO certification process, providing additional assurance of its effectiveness and compliance with recognised international standards.</p>
	403-9 Work-related injuries	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.51</li> </ul>	Information unavailable – the EPO prioritises the health and safety of its workforce and has implemented measures to address work-related hazards and mitigate risks. While the EPO has internal standards, methodologies, and assumptions for compiling data on work-related injuries, these specific details are not currently disclosed. It is important to note that there were no fatalities reported within the EPO in 2023.
	403-10 Work-related ill health	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.49-50</li> </ul>	Information incomplete – the EPO provides data on sick leave, providing valuable insights into employee health and well-being. However, the organisation currently lacks a mechanism to specifically identify whether these illnesses are work-related.

Training and Education			
GRI 404: Training and Education 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.32-33</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.32, 278-286 (Art. 29, Circular 267)</li> </ul>	
	404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.32</li> </ul>	Information incomplete – a breakdown by gender is not provided. While gender-specific data is not available, the EPO remains dedicated to fostering a supportive and inclusive learning environment for all



GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			employees, promoting their skill development and knowledge enhancement.
	404-2 Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.32-33</li> <li>▪ <a href="#">EPO Service Regulations</a>, p.32, 278-286 (Art. 29, Circular 267)</li> </ul>	Information incomplete – while the EPO may offer various programmes and initiatives to enhance employee skills, the specific details and scope of these are not provided. It is important to note that the EPO's focus is primarily on upgrading and developing skills during active employment rather than post-employment transition assistance. Information related to transition assistance programs is not disclosed.
	404-3 Percentage of employees receiving regular performance and career development reviews	▪ <a href="#">EPO Service Regulations</a> , p.351-358 (Circular 365)	The EPO ensures that all employees receive regular performance and career development reviews, regardless of gender or employee category. While the specific breakdown by gender and employee category is not disclosed, the EPO strives to provide equal opportunities for all employees to participate in these reviews and enhance their career development.
<b>Diversity, equal opportunity, and non-discrimination</b>			
	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.22-24, 56-60, 71</li> <li>▪ <a href="#">Sustainability at the EPO, Social</a></li> </ul>	Diversity and inclusion is a relatively new initiative within the organisation, and efforts are underway to collect meaningful data and conduct a thorough analysis to assess the impacts and develop appropriate policies and commitments. The EPO acknowledges that more time is needed to gather comprehensive information and establish a robust framework for addressing diversity and inclusion, and ensuring transparency and accountability.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	▪ <a href="#">Social report 2023</a> , p.22-24	<p>Incomplete information – due to the organisation's current practices in diversity reporting, the EPO focuses on disclosing the breakdown of managers per job group and gender as part of its diversity reporting. However, information related to age groups and other indicators of diversity, including minority or vulnerable groups, is not currently included in this.</p> <p>The EPO acknowledges the importance of diversity and will continue to evaluate opportunities to enhance its reporting.</p>
	405-2 Ratio of basic salary and remuneration of women to men	▪ <a href="#">Social report 2023</a> , p.22	Incomplete information – the EPO strives for gender equality and is committed to promoting a fair and inclusive work environment. While the EPO discloses the breakdown of staff by gender and grade, it does not explicitly disclose the ratio of basic salary and remuneration of women to

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			<p>men. However, this omission does not indicate a lack of commitment to gender equality.</p> <p>The EPO's focus on promoting diversity and inclusion is evident through various initiatives and policies that aim to ensure equal opportunities for all employees, regardless of gender.</p>
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> <li>▪ <a href="#">Social report 2023</a>, p.60</li> </ul>	<p>Confidentiality constraints – the EPO does not currently disclose incidents of discrimination and the corrective actions taken. This is for reasons of confidentiality, as sensitive information related to specific incidents and individuals is involved.</p> <p>However, it is important to note that the EPO has an Ombuds Office in place to address internal conflicts, including cases of discrimination. The Ombuds Office plays a crucial role in resolving such conflicts and ensuring appropriate corrective actions are taken when necessary.</p>
<b>Local Communities</b>			
	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Annual Review 2023</a>, p.12-15</li> <li>▪ <a href="#">European patent academy report 2023</a>, p.5-24</li> <li>▪ <a href="#">Sustainability at the EPO, Social</a></li> </ul>	<p>The EPO is committed to engaging with local communities and minimising any negative impacts that may arise from its activities or business relationships. However, due to the nature of its business operations, it is important to highlight that the EPO does not have significant actual or potential negative impacts on local communities. The primary focus is on granting patents and facilitating innovation, which inherently contributes positively to society and the economy.</p>
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> <li>▪ <a href="#">Annual Review 2023</a>, p.12-15</li> <li>▪ <a href="#">European patent academy report 2023</a>, p.5-9</li> </ul>	<p>The EPO remains committed to engaging with local communities and assessing the social impact of its operations. It organises various local events and initiatives to foster community engagement and understand the needs and concerns of stakeholders. These activities serve as a means to gather valuable feedback and enhance the organisation's understanding of the social implications of its activities.</p>
	413-2 Operations with significant actual and potential negative impacts on local communities		<p>Not applicable – due to the nature of its business operations, it is important to highlight that the EPO does not have significant actual or potential negative impacts on local communities. Activities primarily revolve around patent examination and intellectual property services, which do not involve</p>

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			operations with direct adverse effects on the local communities where it operates.
<b>Customer Privacy</b>			
	3-3 Management of material topics	<ul style="list-style-type: none"> <li>▪ <a href="#">Data protection report 2023</a>, p.2-23</li> </ul>	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> <li>▪ <a href="#">Data protection report 2023</a>, p.13-14</li> </ul>	Incomplete data – the EPO has recently implemented a new data protection framework that came into effect in January 2022. As a result, the organisation is in the process of collecting and analysing data related to customer privacy breaches and substantiated complaints. It is important to allow sufficient time for the new framework to be fully implemented and for accurate and comprehensive data to be collected before disclosing this information.