

GRI & ESRS Interoperability Index

STATEMENT OF USE	FPS has prepared its report covering the period between 1 January 2025 – 31 December 2025 with reference to the GRI Standards.
GRI 1 USED	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-1 Organizational details	ESRS 2	BP-1	5(a)	-	About FPS	8
		ESRS 2	BP-1	5(b)(i)	-	About FPS	8
	2-2 Entities included in the organization’s sustainability reporting	-	-	-	-	About The Report	4
	2-3 Reporting period, frequency, and contact point	-	-	-	-	About The Report	4
	2-4 Restatements of information	ESRS 2	BP-2	13(a-c)	-		4
		ESRS 2	BP-2	14(a-b)	-		4
	2-5 External assurance	-	-	-	-	Sustainability Report Assurance Letter	132
	2-6 Activities, value chain and other business relationships	ESRS 2	SBM-1	40(a)(i-ii)	AR 12-13	About FPS, Stakeholder Engagement, Sustainable Supply Chain	8, 28, 112
		ESRS 2	SBM-1	40(b-c)	AR 12-13	About FPS, Stakeholder Engagement, Sustainable Supply Chain	8, 28, 112
		ESRS 2	SBM-1	42	AR 14	About FPS, Stakeholder Engagement, Sustainable Supply Chain	8, 28, 112
		ESRS 2	SBM-1	42(c)	AR 15	About FPS, Stakeholder Engagement, Sustainable Supply Chain	8, 28, 112
	2-7 Employees	ESRS 2	SBM-1	40(a)(iii-iv)	AR 12-13	About FPS, People	8, 56
		ESRS 2	SBM-1	40(d)(i-iv)	AR 12-13	About FPS, People	8, 56
		SI	SI-6	50(a-b)	AR 57	About FPS, People	8, 56
		SI	SI-6	50(d-e)	AR 60	About FPS, People	8, 56
		SI	SI-6	50(d)(i-ii)	-	About FPS, People	8, 56
		SI	SI-6	51	-	About FPS, People	8, 56
		SI	SI-6	52	-	About FPS, People	8, 56
		SI	SI-6	52(a-b)	-	About FPS, People	8, 56

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	SI	SI-7	55(a-c)	AR 61	There are 109 of non-employees whose work is controlled by FPS. They are mostly cleaners and security guards. The data was compiled using month-end and quarter-end data. No significant fluctuation has happened during the reporting period.	
		SI	SI-7	55(b)(i-ii)	-		
		SI	SI-7	56	AR 62		
		SI	SI-7	57	AR 63		
	2-9 Governance structure and composition	ESRS 2	GOV-1	21	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-1	21(a-e)	AR 5	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-1	22(a)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-1	23(a-b)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		GI	GOV-1	5(b)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		GI	GI-5	29(a)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		GI	GI-5	30	AR 11	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-10 Nomination and selection of the highest governance body	-	-	-	-	Commitment to Corporate Governance	30
	2-11 Chair of the highest governance body	-	-	-	-	Commitment to Corporate Governance	30
	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2	GOV-1	22(c)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-2	26(a-b)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	SBM-2	45(d)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		SI	SI-2	27(c)	AR 18-19	Commitment to Corporate Governance, Sustainability Governance	30-38
		S2	S2-2	22(c)	AR 17-18	Commitment to Corporate Governance, Sustainability Governance	30-38
		S3	S3-2	21(c)	AR 14-15	Commitment to Corporate Governance, Sustainability Governance	30-38
		S4	S4-2	20(c)	AR 15-16	Commitment to Corporate Governance, Sustainability Governance	30-38
		GI	GOV-1	5(a)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-13 Delegation of responsibility for managing impacts	ESRS 2	GOV-1	22(c)(i-ii)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-2	26(a)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		GI	GI-3	18(c)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2	GOV-1	22	AR 3	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-5	36(a-e)	AR 11	Commitment to Corporate Governance, Sustainability Governance	30-38

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	ESRS 2	IRO-1	53(d)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-15 Conflicts of interest	-	-	-	-	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
	2-16 Communication of critical concerns	ESRS 2	GOV-2	26(a)	-	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
		ESRS 2	GOV-2	26(c)	-	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
		GI	GI-1	9	AR 1	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
		GI	GI-3	18(c)	-	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
	2-17 Collective knowledge of the highest governance body	ESRS 2	GOV-1	23	AR 5	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
		GI	GI-4	24(a)	-	Stakeholder Engagement, Commitment to Corporate Governance, Sustainability Governance	28, 30-38
	2-18 Evaluation of the performance of the highest governance body	-	-	-	-	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-19 Remuneration policies	ESRS 2	GOV-3	29	AR 7	Commitment to Corporate Governance, Sustainability Governance	30-38
		ESRS 2	GOV-3	29(a-c)	-	Commitment to Corporate Governance, Sustainability Governance	30-38
		EI	EI.GOV-3	13	-	Commitment to Corporate Governance, Sustainability Governance	30-38
	2-20 Process to determine remuneration	ESRS 2	GOV-3	29(e)	-	The remuneration data is classified as confidential.	
	2-21 Annual total compensation ratio	SI	SI-16	97(b-c)	AR 101	The remuneration data is classified as confidential.	
	2-22 Statement on sustainable development strategy	ESRS 2	BP-2	17(a)	-	Message from the CEO, Sustainability at FPS, Sustainability Approach, Sustainability Targets	5-6, 17, 21, 25
		ESRS 2	SBM-1	40(g)	AR 12-13	Message from the CEO, Sustainability at FPS, Sustainability Approach, Sustainability Targets	5-6, 17, 21, 25
	2-23 Policy commitments	ESRS 2	MDR-P	65(b-f)	-	Policies: https://www.fps.com/downloads/	
		SI	SI-1	19	-		
		SI	SI-1	20	-		
		SI	SI-1	21	AR 12		
		SI	SI-1	24(c)	-		
		SI	SI-1	-	AR 14		
		S2	S2-1	16	-		
		S2	S2-1	17	-		
		S2	S2-1	19	AR 14		
		S2	S2-1	-	AR 16		



GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-23 Policy commitments	S3	S3-1	14	-	Policies: https://www.fps.com/downloads/	
		S3	S3-1	16	-		
		S3	S3-1	17	AR 10		
		S3	S3-1	-	AR 11		
		S4	S4-1	15	-		
		S4	S4-1	16	-		
		S4	S4-1	17	AR 11		
		S4	S4-1	-	AR 13		
		GI	GI-1	7	-		
		GI	GI-1	9	AR 1		
	2-24 Embedding policy commitments	ESRS 2	GOV-2	26(b)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		ESRS 2	MDR-P	65(c)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		SI	SI-4	-	AR 35	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		S2	S2-1	18	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		S2	S2-4	-	AR 30	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		S3	S3-4	-	AR 27	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		S4	S4-4	-	AR 27	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		GI	GI-1	9	AR 1	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		GI	GI-1	10(g)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		SI	SI-1	20(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
	2-25 Processes to remediate negative impacts	SI	SI-1	-	AR 17(g)	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		SI	SI-3	32(a-b)	AR 27, AR 28	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S2	S2-1	17(C)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S2	S2-3	27(a-d)	AR 21, AR 22, AR 27	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S2	S2-3	28	AR 25, AR 26	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S2	S2-4	33(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S3	S3-1	16(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52



GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
GENERAL DISCLOSURES							
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	S3	S3-3	27(a-d)	AR 17, AR 18, AR 22, AR 24	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S3	S3-3	28	AR 23	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S3	S3-3	-	AR 19	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S3	S3-3	-	AR 21	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S3	S3-4	33(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-1	16(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-3	25(a-d)	AR 18-AR 19, AR 24	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-3	26	AR 23	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-3	-	AR 20	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-3	-	AR 22	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
		S4	S4-4	32(c)	-	Business Ethics, Transparency and Compliance, Integrated Risk Management, Business Continuity	39, 42, 52
	2-26 Mechanisms for seeking advice and raising concerns	SI	SI-3	32(e)	AR 32	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		S2	S2-3	27(d)	AR 27	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		S3	S3-3	27(d)	AR 24	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		S4	S4-3	25(d)	AR 24	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		GI	GI-1	10(a)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		GI	GI-1	10(c)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
		GI	GI-3	18(a)	AR 5-AR 6	Business Ethics, Transparency and Compliance, Human and Labor Rights	39, 57
	2-27 Compliance with laws and regulations	ESRS 2	SBM-3	48(d)	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		E2	E2-4	-	AR 25(b)	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		SI	SI-17	103(c-d)	AR 103-AR 106	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
		SI	SI-17	104(b)	AR 103- AR 106	Business Ethics, Transparency and Compliance, Human and Labor Rights, Data Privacy and Cybersecurity, People	39, 53, 57
	2-28 Membership associations	-	-	-	-	2025 Highlights, Stakeholder Engagement	15, 28
	2-29 Approach to stakeholder engagement	ESRS 2	SBM-2	45(a)	AR 16	Double Materiality Assessment, Stakeholder Engagement	18, 28
		ESRS 2	SBM-2	45(a)(i-v)	AR 16	Double Materiality Assessment, Stakeholder Engagement	18, 28
		SI	SI-1	20(b)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28
		SI	SI-2	27(a-b)	AR 19	Double Materiality Assessment, Stakeholder Engagement	18, 28

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE	
GENERAL DISCLOSURES								
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	SI	SI-2	27(e)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-2	28	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-2	-	AR 25(a-e)	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-3	-	AR 30	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-3	32(c-e)	AR 32	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-3	33	AR 31	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		SI	SI-17	103(b)	AR 103- AR 106	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S2	S2-1	17b	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S2	S2-2	22(a-b)	AR 18	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S2	S2-2	22(e)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S2	S2-2	23	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S2	S2-3	-	AR 23	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S3	S3-1	16(b)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S3	S3-2	21(a-b)	AR 15	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S3	S3-2	21(d)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S3	S3-2	22	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S4	S4-1	16(b)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S4	S4-2	20(a-b)	AR 14, AR 16	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S4	S4-2	20(d)	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		S4	S4-2	21	-	Double Materiality Assessment, Stakeholder Engagement	18, 28	
		2-30 Collective bargaining agreements	SI	SI-8	60(a-c)	AR 66	Human and Labor Rights, Social Metrics	57, 116-126
			SI	SI-8	61	-	Human and Labor Rights, Social Metrics	57, 116-126
	SI		SI-8	-	AR 70	Human and Labor Rights, Social Metrics	57, 116-126	
	MATERIAL TOPICS							
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2	BP-1	5(c)	AR 1	Double Materiality Assessment	18
			ESRS 2	IRO-1	53(a-b)	-	Double Materiality Assessment	18
ESRS 2			IRO-1	53(b)(i-iv)	-	Double Materiality Assessment	18	

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
MATERIAL TOPICS							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2	IRO-1	53 g	-	Double Materiality Assessment	18
	3-2 List of material topics	ESRS 2	BP-2	17	-	Very High Priority Topics, Materiality Matrix	20
		ESRS 2	BP-2	17(a)	-	Very High Priority Topics, Materiality Matrix	20
		ESRS 2	SBM-3	48(a)	-	Very High Priority Topics, Materiality Matrix	20
		ESRS 2	SBM-3	48(g)	-	Very High Priority Topics, Materiality Matrix	20
PRODUCT DESIGN AND LIFECYCLE MANAGEMENT							
GRI 3: Material Topics 2021	3-3 Management of material topics	E5	IRO-1	-	AR 7 a	Product Design and Lifecycle Management, Sustainable Products and Circularity, Environmental Metrics	99, 106, 127-128
		E5	E5-2	19	-	Product Design and Lifecycle Management, Sustainable Products and Circularity, Environmental Metrics	99, 106, 127-128
		E5	E5-3	23	-	Product Design and Lifecycle Management, Sustainable Products and Circularity, Environmental Metrics	99, 106, 127-128
		ESRS 2	-	62	-	Product Design and Lifecycle Management, Sustainable Products and Circularity, Environmental Metrics	99, 106, 127-128
		ESRS 2	-	81	-	Product Design and Lifecycle Management, Sustainable Products and Circularity, Environmental Metrics	99, 106, 127-128
GRI 301: Materials 2016	301-1 Materials used by weight or volume	E5	E5-4	31a	-	Environmental Metrics	127
		E5	E5-4	32	AR 24	Environmental Metrics	127
	301-2 Recycled input materials used	E5	E5-4	31 c	AR 23	Environmental Metrics	127
BUSINESS ETHICS, TRANSPARENCY AND COMPLIANCE							
GRI 3: Material Topics 2021	3-3 Management of material topics	G1	G1-2	15a	AR2- AR 3	Business Ethics, Transparency and Compliance	39
		G1	G1-3	19	-	Business Ethics, Transparency and Compliance	39
		G1	G1-4	-	-	Business Ethics, Transparency and Compliance	39
		ESRS 2	-	62	-	Business Ethics, Transparency and Compliance	39
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	G1	G1-3	20	-	Business Ethics, Transparency and Compliance, Social Metrics, Training Metrics	39, 116
		G1	G1-3	21 b	-	Business Ethics, Transparency and Compliance, Social Metrics, Training Metrics	39, 116
		G1	G1-3	21 c	-	Business Ethics, Transparency and Compliance, Social Metrics, Training Metrics	39, 116
		G1	G1-3	AR 7	-	Business Ethics, Transparency and Compliance, Social Metrics, Training Metrics	39, 116
		G1	G1-3	AR 8	-	Business Ethics, Transparency and Compliance, Social Metrics, Training Metrics	39, 116
	205-3 Confirmed incidents of corruption and actions taken	G1	G1-4	25 a	-	Business Ethics, Transparency and Compliance	39
		G1	G1-4	25 a	-	Business Ethics, Transparency and Compliance	39
		G1	G1-4	25 b	-	Business Ethics, Transparency and Compliance	39

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
BUSINESS ETHICS, TRANSPARENCY, AND COMPLIANCE							
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	GI	GI-4	25 c	-	Business Ethics, Transparency and Compliance	39
		GI	GI-4	25 d	-	Business Ethics, Transparency and Compliance	39
HUMAN AND LABOR RIGHTS							
GRI 3: Material Topics 2021	3-3 Management of material topics	GI	GI-2	15a	AR2- AR 3	Human and Labor Rights	57
		GI	GI-3	19	-	Human and Labor Rights	57
		GI	GI-4	-	-	Human and Labor Rights	57
		ESRS 2	-	62	-	Human and Labor Rights	57
WATER AND WASTEWATER							
GRI 3: Material Topics 2021	3-3 Management of material topics	E3	E3-2	17		Water and Wastewater	94-95
		E3	E3-2	18	AR 19 - AR 21	Water and Wastewater	94-95
		E3	E3-3	22	-	Water and Wastewater	94-95
		ESRS 2	-	62	-	Water and Wastewater	94-95
		ESRS 2	-	81	-	Water and Wastewater	94-95
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESRS 2	SBM-3	48 a	-	Water and Wastewater	94-95
		ESRS 2	SBM-3	48 c iv	-	Water and Wastewater	94-95
		E3	IRO-1	8a	AR 1- AR 15	Water and Wastewater	94-95
		E3	E3-2	AR20	AR 19- AR 21	Water and Wastewater	94-95
		E3	E3-3	24	AR 22	Water and Wastewater	94-95
		E3	E3-3	25	-	Water and Wastewater	94-95
	303-5 Water consumption	E3	E3-4	28 a	-	Water and Wastewater	94-95
		E3	E3-4	28 b	AR 28	Water and Wastewater	94-95
		E3	E3-4	28 d	-	Water and Wastewater	94-95
		E3	E3-4	28 e	AR 29	Water and Wastewater	94-95
CLIMATE ACTION AND RESILIENCE							
GRI 3: Material Topics 2021	3-3 Management of material topics	EI	EI-2	25	AR 16-AR18	Climate Action and Resilience	85
		EI	EI-3	28	-	Climate Action and Resilience	85
		EI	EI-4	32	-	Climate Action and Resilience	85

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
CLIMATE ACTION AND RESILIENCE							
GRI 3: Material Topics 2021	3-3 Management of material topics	E1	E1-4	33	-	Climate Action and Resilience	85-88
		E1	E1-4	34e,16a	AR 26	Climate Action and Resilience	85-88
		ESRS 2	MDR-T	81	-	Climate Action and Resilience	85-88
		ESRS 2	MDR-A	62	-	Climate Action and Resilience	85-88
GRI 302: Energy 2016	302-1 Energy consumption within the organization	E1	E1-5	37	AR 35	Energy Management	89-91
		E1	E1-5	37a	AR 33	Energy Management	89-91
		E1	E1-5	37b	-	Energy Management	89-91
		E1	E1-5	37c	-	Energy Management	89-91
		E1	E1-5	37ci	-	Energy Management	89-91
		E1	E1-5	37cii	-	Energy Management	89-91
		E1	E1-5	37ciii	-	Energy Management	89-91
		E1	E1-5	38a	AR 33	Energy Management	89-91
		E1	E1-5	38b	AR 33	Energy Management	89-91
		E1	E1-5	38c	AR 33	Energy Management	89-91
		E1	E1-5	38d	AR 33	Energy Management	89-91
		E1	E1-5	38e	AR 33	Energy Management	89-91
	302-3 Energy intensity	E1	E1-5	40	AR 36	Energy Management	89-91
	302-4 Reduction of energy consumption	-	-	-	-	Environmental Metrics	126-127
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	E1	E1-4	34c	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	44	AR 39	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	AR 41	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	48 a	AR 43	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	44+52	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	44+52a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	44+52b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	52 a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		E1	E1-6	52 b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
CLIMATE ACTION AND RESILIENCE							
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	EI	EI-6	AR 39b	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 43c	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
	305-2 Energy indirect (Scope 2) GHG emissions	EI	EI-4	34c	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44	AR 39	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 41	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	49 a	AR 45	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	49 b	AR 45	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	52 a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	52 b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 39b	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
	305-3 Other indirect (Scope 3) GHG emissions	EI	EI-4	34c	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44	AR 39	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 41	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 46 d	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	51	AR 46	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	44+52b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	52 a	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	52 b	AR 47	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 39b	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 46i	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
		EI	EI-6	AR 46j	-	Climate Action and Resilience , Environmental Metrics	85-88, 126-127
	305-4 GHG emissions intensity	EI	EI-6	53	AR 53	Climate Action and Resilience , Environmental Metrics	85-88, 126-127



GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
CLIMATE ACTION AND RESILIENCE							
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	E1	E1-3	29b	-	Environmental Metrics	126-127
		E1	E1-4	34a + 34 b	-	Environmental Metrics	126-127
WASTE MANAGEMENT							
GRI 3: Material Topics 2021	3-3 Management of material topics	E5	IRO-1	AR 7 a	-	Waste Management	92-93
		E5	E5-2	19	-	Waste Management	92-93
		E5	E5-3	23	-	Waste Management	92-93
		ESRS 2	MDR-T	81	-	Waste Management	92-93
		ESRS 2	MDR-A	62	-	Waste Management	92-93
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESRS 2	SBM-3	48 a	-	Waste Management	92-93
		ESRS 2	SBM-3	48 c ii	-	Waste Management	92-93
	306-1 Waste generation and significant waste-related impacts	ESRS 2	SBM-3	48 c iv	-	Waste Management	92-93
		E5	IRO-1	AR 7 f	-	Waste Management	92-93
		E5	E5-4	30	AR 21	Waste Management	92-93
		E5	E5-4	32	AR 24	Waste Management	92-93
	306-2 Management of significant waste-related impacts	E5	E5-2	19	-	Waste Management	92-93
		E5	E5-2	20b	-	Waste Management	92-93
		E5	E5-2	20c	-	Waste Management	92-93
		E5	E5-2	20e	AR 13	Waste Management	92-93
		E5	E5-2	20f	-	Waste Management	92-93
		E5	E5-2	AR 11	-	Waste Management	92-93
		E5	E5-2	AR 12 a	-	Waste Management	92-93
		E5	E5-5	36b	-	Waste Management	92-93
		E5	E5-5	40	AR 33	Waste Management	92-93
		E5	E5-5	AR 28	-	Waste Management	92-93
	306-3 Waste generated	E5	E5-5	37 a	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	38	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	38 a	-	Waste Management, Environmental Metrics	92-93, 126-127

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
WASTE MANAGEMENT							
GRI 306: Waste 2020	306-3 Waste generated	E5	E5-5	38 b	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	39	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	39	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	40	AR 33	Waste Management, Environmental Metrics	92-93, 126-127
	306-4 Waste diverted from disposal	E5	E5-5	37 b	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37b(i)	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37b(ii)	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37b(iii)	AR 31	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37 c	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37 c(i)	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37 c(ii)	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	37 c(iii)	AR 32	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	38	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	38 a	-	Waste Management, Environmental Metrics	92-93, 126-127
		E5	E5-5	38 b	-	Waste Management, Environmental Metrics	92-93, 126-127
SUSTAINABLE SUPPLY CHAIN							
GRI 3: Material Topics 2021	3-3 Management of material topics	GI	GI-2	15 a	-	Sustainable Supply Chain	112-113
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	S3 ESRS 1	-	-	AR 16	Supply Chain Metrics	128-129
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	GI	GI-2	15 b	AR2- AR 3	Social Metrics	116-126
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	GI	GI-2	15 b	AR2- AR 3	Social Metrics	116-126
TALENT ATTRACTION AND RETENTION							
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	-	-	Talent Attraction and Retention	69-71
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SI	SI-6	50c	AR 59	Diversity, Inclusion and Equal Opportunity, Social Metrics, Gender Distribution	74-76, 116-126
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SI	SI-II	74;75	AR75	Employee Benefits	70-71
	401-3 Parental leave	SI	SI-15	93 a	AR 96-AR 97	Parental leave	120
		SI	SI-15	93 b		Parental leave	120



GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
OCCUPATIONAL HEALTH AND SAFETY							
GRI 3: Material Topics 2021	3-3 Management of material topics		-	-	-	Occupational Health and Safety	65-68
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety management system	SI	SI-1	23	-	Occupational Health and Safety	65-68
	403-2 Hazard identification, risk assessment, and incident investigation	SI	SI-3	32b	AR 28	Occupational Health and Safety	65-68
		SI	SI-3	33	-	Occupational Health and Safety	65-68
	403-5 Worker training on Occupational Health and Safety	-	-	-	-	Occupational Health and Safety, Health and Safety Metrics	65-68
	403-6 Promotion of worker health	-	-	-	-	Occupational Health and Safety	65-68
	403-7 Prevention and mitigation of Occupational Health and Safety impacts directly linked by business relationships	S2	S2-4	32 a	AR 38	Occupational Health and Safety	65-68
	403-9 Work-related injuries	SI	SI-4	38a	AR 42	Occupational Health and Safety, Health and Safety Metrics	65-68, 118
		SI	SI-14	88b	AR 89-91	Occupational Health and Safety, Health and Safety Metrics	65-68, 118
		SI	SI-14	88c		Occupational Health and Safety, Health and Safety Metrics	65-68
		SI	SI-14	88e	AR 89-91, AR 95	Occupational Health and Safety, Health and Safety Metrics	65-68
		SI	SI-14	89	-	Occupational Health and Safety, Health and Safety Metrics	65-68
		SI	SI-14	AR 82	-	Occupational Health and Safety, Health and Safety Metrics	65-68
LEARNING AND DEVELOPMENT							
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	-	-	Learning and Development	72-73
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SI	SI-13	83 b	AR 78	Learning and Development, Training Metrics	72-73, 118
		SI	SI-13	84	AR 79	Learning and Development, Training Metrics	72-73, 118
	404-2 Programs for upgrading employee skills and transition assistance programs	SI	SI-1	AR 17 h	-	Learning and Development	72-73
	404-3 Percentage of employees receiving regular performance and career development reviews	SI	SI-13	83 a	AR 77	Learning and Development	72-73
		SI	SI-13	84	AR 79	Learning and Development	72-73
DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY							
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	-	-	Diversity, Inclusion and Equal Opportunity	74-76
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESRS 2	GOV-1	21 d	-	Commitment to Corporate Governance, Sustainability Governance, Gender Distribution	30-35, 36-38, 119-120
		SI	SI-6	50a	-	Commitment to Corporate Governance, Sustainability Governance, Gender Distribution	30-35, 36-38, 119-120
		SI	SI-9	66a	-	Commitment to Corporate Governance, Sustainability Governance, Gender Distribution	30-35, 36-38, 119-120
		SI	SI-9	66b	-	Commitment to Corporate Governance, Sustainability Governance, Gender Distribution	30-35, 36-38, 119-120
		SI	SI-12	79	-	Commitment to Corporate Governance, Sustainability Governance, Gender Distribution	30-35, 36-38, 119-120

GRI STANDARD	DISCLOSURE	ESRS	DR	PARAGRAPH	RELATED AR	REPORT SECTION	PAGE
DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY							
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SI	SI-16	98	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Diversity, Inclusion and Equal Opportunity, Ethics and Compliance Metrics	39-41, 57-58, 74-76, 115
		SI	SI-17	AR 103	-	Business Ethics, Transparency and Compliance, Human and Labor Rights, Diversity, Inclusion and Equal Opportunity, Ethics and Compliance Metrics	39-41, 57-58, 74-76, 115
CONTRIBUTION TO LOCAL COMMUNITIES							
GRI 3: Material Topics 2021	3-3 Management of material topics	S3	S3-4	AR 43	-	Contribution to Local Communities, WaterSafe Initiative	81-82
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	S3	S3-4	AR 34 (c)	-	Contribution to Local Communities, WaterSafe Initiative	81-82
CUSTOMER EXPERIENCE							
GRI 3: Material Topics 2021	3-3 Management of material topics	S4	S4-3	31 (a-d)	-	Customer Experience	77-80
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ESRS 2	SBM-3	48 a	-	Customer Experience	77-80
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	-	-	Customer Experience	77-80
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	S4	S4-3	26	AR 23	Data Privacy and Cybersecurity	53-54
		S4	S4-4	35	-	Data Privacy and Cyber Security	53-54
PRODUCT QUALITY AND SAFETY							
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	-	-	Product Quality and Safety	109-110

LEGAL DISCLAIMER

This Sustainability Report, reflecting FPS’ current sustainability initiatives and targets, has been developed based on information available at the time of preparation and is provided for informational purposes only as of the date of publication. This report contains statements regarding current expectations, objectives, plans, and future developments related to sustainability matters. Such statements are based on information, assumptions, and circumstances existing at the time of publication and may change over time due to evolving conditions and circumstances beyond the control of FPS. While FPS aims to present accurate and up-to-date information, no representation or warranty, express or implied, is made regarding the completeness, accuracy, or reliability of the information contained herein. Certain figures and data may be subject to rounding or future revision. Unless expressly stated otherwise, nothing in this report shall constitute a legally binding obligation, representation, warranty, or commitment by FPS. This report should be read together with FPS’ policies and applicable legal and regulatory requirements.