

GRI Content Index

Statement of use	GMR Airports Limited has reported in accordance with the GRI Standards for the period FY2023-24.
Applicable GRI Sector Standard(s)	Universal Standards

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
General disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	https://www.gmraero.com/
	2-2 Entities included in the organization's sustainability reporting	7
	2-3 Reporting period, frequency and contact point	7
	2-4 Restatements of information	NA
	2-5 External assurance	162-163
	2-6 Activities, value chain and other business relationships	14-16 BRSR Page 129
	2-7 Employees	57,65
	2-8 Workers who are not employees	57,65
	2-9 Governance structure and composition	120-126
	2-10 Nomination and selection of the highest governance body	118-126
	2-11 Chair of the highest governance body	120
	2-12 Role of the highest governance body in overseeing the management of impacts	https://investor.gmraero.com/board-of-directors https://investor.gmraero.com/committee
	2-13 Delegation of responsibility for managing impacts	9-24
	2-14 Role of the highest governance body in sustainability reporting	ESG Committee - https://investor.gmraero.com/committee
	2-15 Conflicts of interest	https://www.gmraero.com/pdf/GMR-Code-of-Business-Ethics-2022.pdf
	2-16 Communication of critical concerns	121-122
	2-17 Collective knowledge of the highest governance body	https://investor.gmraero.com/board-of-directors
	2-18 Evaluation of the performance of the highest governance body	123-124
	2-19 Remuneration policies	56, 118, https://investor.gmraero.com/pdf/1_Nomination_Remuneration_Policy.pdf
	2-20 Process to determine remuneration	56, 118, https://investor.gmraero.com/pdf/1_Nomination_Remuneration_Policy.pdf
	2-21 Annual total compensation ratio	Annual Report - BRSR section - Page 130
	2-22 Statement on sustainable development strategy	2-5
	2-23 Policy commitments	https://investor.gmraero.com/policies
	2-24 Embedding policy commitments	https://investor.gmraero.com/policies
	2-25 Processes to remediate negative impacts	9, 27-28, 34-35, 43-53, 68-70, 76-79, 82, 97, 106-112, 123-125,127,130, 137-138, 143-146, 151-154
	2-26 Mechanisms for seeking advice and raising concerns	128-130,151-152
	2-27 Compliance with laws and regulations	27-28, 80-81, 117, 125, 128-129, 133-135, 148-150
	2-28 Membership associations	BRSR - AR Page 136
	2-29 Approach to stakeholder engagement	9-24
	2-30 Collective bargaining agreements	151
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	15-18
	3-2 List of material topics	19-20
Biodiversity [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	49-52
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	49
	304-2 Significant impacts of activities, products and services on biodiversity	49-52
	304-3 Habitats protected or restored	49-52
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	51
Market presence [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	BRSR - AR Page 130
Procurement practices [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	156
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Driving Local Procurement and Ensuring Data Security Money spent on local supplier for procurement (in Crores) - Page 155 BRSR AR - Page 137
Anti-corruption [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	128-129
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	https://investor.gmraero.com/pdf/GMR%20Group%20-%20GIL-%20Ethics%20Review%20Report%202024.pdf
	205-2 Communication and training about anti-corruption policies and procedures	https://investor.gmraero.com/pdf/GMR%20Group%20-%20GIL-%20Ethics%20Review%20Report%202024.pdf Promoting an Ethical Culture: Education, Engagement, and Awareness BRSR - AR Page 120
	205-3 Confirmed incidents of corruption and actions taken	BRSR - AR Page 120,121,122

Anti-competitive behavior [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	128-129, 151-152
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	BRSR - AR Page 136
Tax [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	133-135
GRI 207: Tax 2019	207-1 Approach to tax	133-135
	207-2 Tax governance, control, and risk management	133-135
	207-3 Stakeholder engagement and management of concerns related to tax	133-135
	207-4 Country-by-country reporting	NA
Energy [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	32-41
GRI 302: Energy 2016	302-1 Energy consumption within the organization	33
	302-3 Energy intensity	33
	302-4 Reduction of energy consumption	32-41
	302-5 Reductions in energy requirements of products and services	32-41
Water and effluents [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	43-45
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	43-45
	303-2 Management of water discharge-related impacts	43-45
	303-3 Water withdrawal	44
	303-4 Water discharge	43
	303-5 Water consumption	43-44
Emissions [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	36-42
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	36-37
	305-2 Energy indirect (Scope 2) GHG emissions	36-37
	305-3 Other indirect (Scope 3) GHG emissions	37-38
	305-4 GHG emissions intensity	37
	305-5 Reduction of GHG emissions	34-41
	305-6 Emissions of ozone-depleting substances (ODS)	NA
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	42
Waste [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	46-48
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	46-48
	306-2 Management of significant waste-related impacts	46-48
	306-3 Waste generated	48
	306-4 Waste diverted from disposal	48
	306-5 Waste directed to disposal	48
Supplier environmental assessment [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	148-156
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	155
	308-2 Negative environmental impacts in the supply chain and actions taken	155
Employment [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	56-70
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	61
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	56,61
	401-3 Parental leave	60
Occupational health and safety [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	72-84
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	72-73
	403-2 Hazard identification, risk assessment, and incident investigation	76-79
	403-3 Occupational health services	76-79
	403-4 Worker participation, consultation, and communication on occupational health and safety	76-79
	403-5 Worker training on occupational health and safety	83
	403-6 Promotion of worker health	72-73
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	74-82
	403-8 Workers covered by an occupational health and safety management system	72-73
	403-9 Work-related injuries	83
	403-10 Work-related ill health	83

Training and education [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	62-64
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	62
	404-2 Programs for upgrading employee skills and transition assistance programs	62-64
	404-3 Percentage of employees receiving regular performance and career development reviews	57
Diversity and equal opportunity [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	65-67
GRI 405: Diversity and Equal	405-1 Diversity of governance bodies and employees	65
	405-2 Ratio of basic salary and remuneration of women to men	66
Non-discrimination [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	66, 151, 128
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	66, 151, 128 BRSR - AR Page 131, 132
Child labor [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	69
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	151-152
Forced or compulsory labor [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	69, 151, 152
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	151-152
Security practices [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	80-82
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	70
Local communities [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	86-104
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	100%
	413-2 Operations with significant actual and potential negative impacts on local communities	100%
Supplier social assessment [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	148-156
GRI 414: Supplier Social	414-1 New suppliers that were screened using social criteria	155
	414-2 Negative social impacts in the supply chain and actions taken	155
Customer health and safety [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	80
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	100%
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	83
Customer privacy [The material topics and the disclosures included under the material topics are examples. See guidance under row 39]		
GRI 3: Material Topics 2021	3-3 Management of material topics	143-146
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Incident Management and Response Readiness - Page 145 BRSR - AR - Page 139