



GRI INDEX

Declaration of use	Metro Ligerio Oeste, S.A has prepared the report in accordance with GRI standards for the period between January 2024 and December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standards	Non-existent as of the date of publication

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			REF. NO. FROM THE GRI SECTOR STANDARD
			REQUIREMENTS	REASON	EXPLANATION	

General contents

GRI 2: General Contents 2021	2-1 Organisational details	MLO Profile				
	2-2 entities included in the preparation of the organisation's sustainability reports	MLO Profile				
	2-3 Period covered in the report, frequency and contact point	Report Profile				
	2-4 Restatements of information	-		No corrections have been made to previously published information		
	2-5 External assurance	Report Profile				
	2-6 Activities, value chain and other business relationships	MLO Profile				
	2-7 Employees	MLO Profile				
	2-8 workers who are not employees	MLO Profile				
	2-9 Governance structure and composition	MLO profile / Governance model				
	2-10 Designation and selection of the top management body	MLO profile / Governance model				
	2-11 Chairperson of the top management body	MLO profile / Governance model				
	2-12 Role of the top management body in overseeing impact management	MLO profile / Governance model				
	2-13 Delegation of responsibility for impact management	MLO profile / Governance model				
	2-14 Role of the top management body in presenting sustainability reports	MLO profile / Governance model				
	2-15 Conflicts of interest	MLO profile / Governance model				
	2-16 Communication of critical concerns	MLO profile / Governance model				
	2-17 Collective knowledge of the top management body	MLO profile / Governance model				
	2-18 Evaluation of the top management body's performance	MLO profile / Governance model				
	2-19 Remuneration policies	MLO profile / Governance model				
	2-20 Process for determining remuneration	MLO profile / Governance model				
	2-21 Total annual compensation ratio	MLO profile / Governance model				
	2-22 Declaration on the Sustainable Development Strategy	Letter from the President				
	2-23 Commitments and policies	About us				
	2-24 Incorporation of commitments and policies	About us				
	2-25 Processes to remedy negative impacts	About us				
	2-26 Mechanisms for seeking advice and raising concerns	About us				
	2-27 Compliance with legislation and regulations	About us				
	2-28 Membership in associations	About us				
	2-29 Approach to stakeholder engagement	Management approach				
	2-30 Collective bargaining agreements	MLO Profile				

Material topics

GRI 3: Material issues 2021	3-1 Process for identifying material topics	Management approach				
	3-2 List of material issues Management approach	Management Approach / Contents				

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			REF. NO. FROM THE GRI SECTOR STANDARD
			REQUIREMENTS	REASON	EXPLANATION	
Economic performance						
GRI 3: Material issues 2021	3-3 Managing the material topics	4.3. Project strength and soundness and making the most of opportunities				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	4.3. Project strength and soundness and making the most of opportunities				
	201-4 Financial assistance received from the government	4.3. Project strength and soundness and making the most of opportunities				
Market presence						
GRI 3: Material issues 2021	3-3 Managing the material topics	2.4. Internal dialogue and labour practices/ Wage equity				
GRI 202: Market presence 2016	202-1 Ratios between the standard initial grade salary by gender and the local minimum wage	2.4. Internal dialogue and labour practices/ Wage equity				
Indirect Economic Impacts						
GRI 3: Material issues 2021	3-3 Managing the material topics	3. Relationships with users, suppliers and the local community				
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	4.3. Project strength and soundness and making the most of opportunities				
	203-2 Significant indirect economic impacts	3. Relationships with users, suppliers and the local community				
Sourcing practices						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.4. Responsible supplier relationship management				
GRI 204: Sourcing practices 2016	204-1 Proportion of spending on local suppliers	3.4. Responsible supplier relationship management				
Anticorruption						
GRI 3: Material issues 2021	3-3 Managing the material topics	4.2. Ethics and integrity in business activities				
GRI 205: Anticorruption 2016	205-1 Operations assessed on the basis of corruption-related risks	4.2. Ethics and integrity in business activities				
	205-2 Communications and training about anticorruption policies and procedures	4.2. Ethics and integrity in business activities				
	205-3 Confirmed incidents of corruption and actions taken	4.2. Ethics and integrity in business activities				
Taxation						
GRI 3: Material issues 2021	3-3 Managing the material topics	4.3. Project strength and soundness and making the most of opportunities/ Tax system				
GRI 207: Taxation 2019	207-1 Tax system	4.3. Project strength and soundness and making the most of opportunities/ Tax system				
	207-2 Fiscal governance, control and risk management	4.3. Project strength and soundness and making the most of opportunities/ Tax system				
Materials						
GRI 3: Material issues 2021	3-3 Managing the material topics	-		This issue is not considered relevant		
Energy						
GRI 3: Material issues 2021	3-3 Managing the material topics	1.1. Energy efficiency and consumption of natural resources				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	1.1. Energy efficiency and consumption of natural resources				
	302-3 Energy intensity	1.1. Energy efficiency and consumption of natural resources				
	302-4 Reduction of energy consumption	1.1. Energy efficiency and consumption of natural resources				
	302-5 Reduction of energy requirements for products and services	1.1. Energy efficiency and consumption of natural resources				

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			REF. NO. FROM THE GRI SECTOR STANDARD
			REQUIREMENTS	REASON	EXPLANATION	
Water and effluents						
GRI 3: Material issues 2021	3-3 Managing the material topics	1.1. Energy efficiency and consumption of natural resources				
GRI 303: Water and effluents 2018	303-4 Water discharge	1.1. Energy efficiency and consumption of natural resources				
	303-5 Water consumption	1.1. Energy efficiency and consumption of natural resources				
Emissions						
GRI 3: Material issues 2021	3-3 Managing the material topics	1.1. Energy efficiency and consumption of natural resources				
GRI 305: Emissions 2016	305-1 Direct GHG emissions (scope 1)	1.1. Energy efficiency and consumption of natural resources				
	305-2 Indirect energy-associated GHG emissions (scope 2)	1.1. Energy efficiency and consumption of natural resources				
	305-3 Other indirect GHG emissions (Scope 3)	1.1 Energy efficiency and consumption of natural resources				
	305-4 GHG emission intensity	1.1. Energy efficiency and consumption of natural resources				
	305-5 Reduction of GHG emissions	1.1. Energy efficiency and consumption of natural resources				
	305-6 Emissions of ozone-depleting substances (ODS)	1.2 Impacts on the environment				
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant emissions into the air	1.2. Impacts on the environment				
Waste						
GRI 3: Material issues 2021	3-3 Managing the material topics	1.2. Impacts on the environment				
GRI 306: Waste 2020	306-3 Waste generated	1.2. Impacts on the environment				
	306-4 Waste not intended for disposal	1.2. Impacts on the environment				
	306-5 Waste intended for disposal	1.2. Impacts on the environment				
Environmental assessment of suppliers						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.4. Responsible supplier relationship management				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.4. Responsible supplier relationship management				
Employment						
GRI 3: Material issues 2021	3-3 Managing the material topics	2. Social: People and their development				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2.2. Family - work balance				
	401-2 Benefits for full-time employees that are not given to part-time or temporary employees	2.2. Family - work balance				
	401-3 Parental leave	2.2. Family - work balance				
Health and safety at work						
GRI 3: Material issues 2021	3-3 Managing the material topics	2.3. Occupational health and safety				
GRI 403: Health and safety at work 2018	403-1 Occupational health and safety management system	2.3. Occupational health and safety				
	403-2 Hazard identification, risk assessment and incident investigation	2.3. Occupational health and safety				
	403-3 Workplace health services	2.3. Occupational health and safety				
	403-4 Workers' participation, consultation and communication on health and safety at work	2.3. Occupational health and safety				
	403-5 Worker training on health and safety at work	2.3. Occupational health and safety				
	403-6 Promotion of employee health	2.3. Occupational health and safety				

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			REF. NO. FROM THE GRI SECTOR STANDARD
			REQUIREMENTS	REASON	EXPLANATION	
	403-7 Prevention and mitigation of impacts on health and safety at work with a direct link through business relationships	3.4. Responsible supplier relationship management				
	403-8 Occupational health and safety management system coverage	2.3. Occupational health and safety				
	403-9 Injuries due to work accidents	2.3. Occupational health and safety				
	403-10 Occupational ailments and diseases	2.3. Occupational health and safety				
Training and education						
GRI 3: Material issues 2021	3-3 Managing the material topics	2.1. Management of our talent				
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	2.1. Management of our talent				
	404-2 Employee skills development programs and transition assistance programs	2.1. Management of our talent				
	404-3 Percentage of employees who receive periodic evaluations of their performance and career development	2.1. Management of our talent				
Diversity and equal opportunity						
GRI 3: Material issues 2021	3-3 Managing the material topics	2.4. Internal dialogue and labour practices				
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	2.4. Internal dialogue and labour practices				
	405-2 Ratio between the basic salary and the remuneration of women and men	2.4. Internal dialogue and labour practices/ Wage equity				
Non-discrimination						
GRI 3: Material issues 2021	3-3 Managing the material topics	2.4. Internal dialogue and labour practices				
GRI 406: Non-discrimination 2016	406-1 Cases of discrimination and corrective actions taken	2.4. Internal dialogue and labour practices				
Local communities						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.3. Social actions with the local community				
GRI 413: Local communities 2016	413-1 Operations with local community participation programs, impact assessments and development	3.3. Social actions with the local community				
Social assessment of suppliers						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.4. Responsible supplier relationship management				
GRI 414: Social assessment of suppliers 2016	414-1 New suppliers that were screened and approved using social criteria	3.4. Responsible supplier relationship management				
Customer health and safety						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.1. Quality and transparency in service delivery				
	416-2 Non-compliance cases relating to the impacts of product and service categories on health and safety	3.1. Quality and transparency in service delivery				
Marketing and labelling						
GRI 3: Material issues 2021	3-3 Managing the material topics	3.1. Quality and transparency in service delivery				
GRI 417: Marketing and labelling 2016	417-1 Requirements for information and labelling of products and services	3.1. Quality and transparency in service delivery				
Customer privacy						
GRI 3: Material issues 2021	3-3 Managing the material topics	4.5. Promoting dialogue and communication with stakeholders				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and loss of customer data	4.5. Promoting dialogue and communication with stakeholders				