

# SOCIAL IMPACT 2023

## GRI content index

### Statement of use

Thomson Reuters has reported the information cited in this GRI content index for the period January 1st, 2023, to December 31st, 2023 with reference to the GRI Standards.

**GRI 1 used**  
GRI 1: Foundation 2021

| GRI standard                           | Disclosure   | Location   |
|--|--|--|
| <b>GRI 2: General Disclosures 2021</b> | 2-1 Organizational details   | <a href="#">Thomson Reuters Annual Report 2023 - Page 2, 18, 182</a>   |
|  | 2-2 Entities included in the organization’s sustainability reporting             | <a href="#">Thomson Reuters Annual Report 2023 - Page 13-18, 36, 100</a>   |
|  | 2-3 Reporting period, frequency and contact point                                | <a href="#">Thomson Reuters Annual Report 2023 - Page 1, 4</a><br><a href="#">Thomson Reuters Social Impact Report 2023 - Page 1</a>   |
|  | 2-4 Restatements of information  | <a href="#">Thomson Reuters Annual Report 2023 - Page 194</a>  |
|  | 2-5 External assurance   | <a href="#">Thomson Reuters Annual Report 2023 - Page 101, 102</a>   |
|  | 2-6 Activities, value chain and other business relationships                     | <a href="#">Thomson Reuters Annual Report 2023 - Page 2-11</a>   |
|  | 2-7 Employees  | <a href="#">Thomson Reuters Annual Report 2023 - Page 12</a>   |
|  | 2-9 Governance structure and composition   | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual and Special Meeting of Shareholders - Page 15-19, 31-37</a> |
|  | 2-10 Nomination and selection of the highest governance body                     | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders - Page 44, 45</a>                   |
|  | 2-11 Chair of the highest governance body  | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual and Special Meeting of Shareholders - Page 35, 36, 39</a>   |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders - Page 31-37</a>                    |
|  | 2-13 Delegation of responsibility for managing impacts                           | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders - Page 36</a>                       |
|  | 2-14 Role of the highest governance body in sustainability reporting             | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 6</a>   |
|  | 2-15 Conflicts of interest   | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders - Page 46</a>                       |

| GRI standard                                   | Disclosure   | Location  |
|--|--|---|
| <b>GRI 2: General Disclosures 2021</b>         | 2-16 Communication of critical concerns  | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders - Page 36, 37</a>    |
|  | 2-17 Collective knowledge of the highest governance body                             | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders, Page 16, 45</a>     |
|  | 2-18 Evaluation of the performance of the highest governance body                    | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders, Page 46</a>         |
|  | 2-19 Remuneration policies   | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders, Page 59</a>         |
|  | 2-20 Process to determine remuneration   | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders, Page 64-65</a>      |
|  | 2-22 Statement on sustainable development strategy                                   | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 3</a>  |
|  | 2-23 Policy commitments  | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>   |
|  | 2-24 Embedding policy commitments  | <a href="#">Code of Business Conduct and Ethics - Page 10</a>   |
|  | 2-25 Processes to remediate negative impacts   | <a href="#">Modern Slavery Statement - Page 7</a>   |
|  | 2-26 Mechanisms for seeking advice and raising concerns                              | <a href="#">Code of Business Conduct and Ethics - Page 51</a>   |
| <b>GRI 3: Material Topics 2021</b>             | 2-29 Approach to stakeholder engagement  | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual Meeting of Shareholders, Page 52</a>         |
|  | 3-1 Process to determine material topics   | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 36-38</a>  |
|  | 3-2 List of material topics  | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 38</a>   |
| <b>GRI 201: Economic Performance 2016</b>      | 3-3 Management of material topics  | <a href="#">Thomson Reuters Annual Report - Page 19-35</a><br><a href="#">Thomson Reuters Social Impact Report 2023</a> |
|  | 201-1 Direct economic value generated and distributed                                | <a href="#">Thomson Reuters Annual Report 2023 - Page 103-107</a>   |
|  | 201-2 Financial implications and other risks and opportunities due to climate change | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 39</a>   |
| <b>GRI 203: Indirect Economic Impacts 2016</b> | 201-3 Defined benefit plan obligations and other retirement plans                    | <a href="#">Thomson Reuters Annual Report 2023 - Page 157-164</a>   |
|  | 203-2 Significant indirect economic impacts  | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 12, 27-28</a>  |

## GRI content index (continued)

| GRI standard                    | Disclosure   | Location   |
|---------------------------------|--|--|
| <b>GRI 207: Tax 2019</b>        | 207-1 Approach to tax                              | <a href="#">Thomson Reuters Annual Report 2023 - Page 31-32</a><br><a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual and Special Meeting of Shareholders - Page 40-44</a> |
|                                 | 207-2 Tax governance, control, and risk management | <a href="#">Thomson Reuters Annual Report 2023 - Page 31-32</a><br><a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual and Special Meeting of Shareholders - Page 40-44</a> |
| <b>GRI 302: Energy 2016</b>     | 302-1 Energy consumption within the organization   | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 302-3 Energy intensity                             | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
| <b>GRI 305: Emissions 2016</b>  | 305-1 Direct (Scope 1) GHG emissions               | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-2 Energy indirect (Scope 2) GHG emissions      | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-3 Other indirect (Scope 3) GHG emissions       | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-4 GHG emissions intensity                      | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-5 Reduction of GHG emissions                   | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
| <b>GRI 305: Emissions 2016</b>  | 305-1 Direct (Scope 1) GHG emissions               | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-2 Energy indirect (Scope 2) GHG emissions      | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-3 Other indirect (Scope 3) GHG emissions       | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-4 GHG emissions intensity                      | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
|                                 | 305-5 Reduction of GHG emissions                   | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 32</a>  |
| <b>GRI 401: Employment 2016</b> | 401-1 New employee hires and employee turnover     | <a href="#">Thomson Reuters Annual Report 2023 - Page 12</a>   |

| GRI standard  | Disclosure   | Location  |
|---|--|---|
| <b>GRI 403: Occupational Health and Safety 2018</b>                   | 403-1 Occupational health and safety management system   | <a href="#">Code of Business Conduct and Ethics - Page 20, 61</a><br><a href="#">Environmental, Health and Safety Policy</a>  |
|   | 403-3 Occupational health services   | <a href="#">Environmental, Health and Safety Policy</a>   |
|   | 403-4 Worker participation, consultation, and communication on occupational health and safety                        | <a href="#">Environmental, Health and Safety Policy</a>   |
|   | 403-5 Worker training on occupational health and safety  | <a href="#">Environmental, Health and Safety Policy</a>   |
|   | 404-1 Average hours of training per year per employee  | <a href="#">Thomson Reuters Social Impact Report 2023 - Page 31</a>   |
| <b>GRI 404: Training and Education 2016</b>                           | 404-2 Programs for upgrading employee skills and transition assistance programs                                      | <a href="#">Thomson Reuters Annual Report - Page 12, 13</a>   |
|   | 405-1 Diversity of governance bodies and employees   | <a href="#">Thomson Reuters Management Proxy Circular and Notice of Annual and Special Meeting of Shareholders - Page 17</a><br><a href="#">Thomson Reuters Social Impact Report 2023 - Page 31</a> |
| <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b> | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | <a href="#">Code of Business Conduct and Ethics - Page 60</a>   |
| <b>GRI 408: Child Labor 2016</b>                                      | 408-1 Operations and suppliers at significant risk for incidents of child labor                                      | <a href="#">Code of Business Conduct and Ethics - Page 60</a>   |
| <b>GRI 409: Forced or Compulsory Labor 2016</b>                       | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | <a href="#">Code of Business Conduct and Ethics - Page 60</a>   |