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GRI 1 used	GRI 1: Foundation 2021	

Topic			Reference and page
GRI 2: General Disclosur	res 2021		
1. The organization and its reporting practices			Reference and page
2-1	Organizational details	a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	a. Contact, colophon and disclaimer (p. 229) b. Corporate Governance (p.98-100) c. Other information - Company adresses (p. 228) d. About TenneT (p. 12)
2-2	Entities included in the organization's sustainability reporting	a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities	a. About this report - Scope of this report (p. 205)
2-3	Reporting period, frequency and contact point	a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	a. About this report - Scope of this report (p. 205) b. About this report - Scope of this report (p. 205) c. About this report - Scope of this report (p. 205) d. Contact, colophon and disclaimer (p. 229)
2-4	Restatement of information	i. the reasons for the restatements; ii. the effect of the restatements.	Additional CSR Data: https://www.tennet.eu/about-tennet/responsibility/csr-reports
2-5	External assurance	a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	a. About this report - External assurance (p. 212) b. Limited assurance report of the independent auditor (p. 202)



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Topic			Reference and page
2. Activities en workers			
2-6	Activities, value chain and other business relationships		About TenneT - Our supply chain (p. 24)
		b. describe its value chain, including:	
		i. the organization's activities, products, services, and markets served; ii. the organization's supply chain;	
		iii. the entities downstream from the organization and their activities;	
		c. report other relevant business relationships;	
		d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	
2-7	Employees	a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of:	Additional CSR Data document - Create a safe and inspiring workplace
		i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region;	
		v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including	
		whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology;	
		ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	
		d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;	
		e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	



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Topic			Reference and page
2-8	Workers who are not employees	a. report the total number of workerswho are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	Additional CSR Data document - Create a safe and inspiring workplace
3. Governance			
2-9	Governance structure and composition	a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; viii. competencies relevant to the impacts of the organization; viiii. stakeholder representation.	Corporate Governance (p. 98-100) Other information - Governance of CSR (p. 212) Supervisory Board Report - (p. 83- 97)
2-10	the highest overnance body	b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	Supervisory Board report (p. 83-97)
2-11	Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Corporate Governance (p. 98-100)



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Topic			Reference and page
2-12	Role of the highest governance body in overseeing the management of impacts	a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	About this report - Governance of CSR (p. 212)
2-13	Delegation of responsibility for managing ipmacts	a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	About this report - Governance of CSR (p. 212)
2-14	Role of the highest governance body in sustainability reporting	a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	About this report - Governance of CSR (p. 212) About this report - Materiality (p. 206)
2-15	Conflict of interest	a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	Supervisory Board report (p. 83-97) Corporate Governance - Compliance and Integrity (p. 101)
2-16	Communication of critical concerns	a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	Corporate Governance (p. 98-100)
2-17	Collective knowledge of the highest governance body	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Supervisory Board report (p. 83-97)



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Topic			Reference and page
2-18	Evaluation of the performance of the highest governance body	a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	Supervisory Board report (p. 83-97)
2-19	Remuneration policies	a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	Supervisory Board report - Board remuneration (p. 90-95)
2-20	Process to determine remuneration	a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.	Supervisory Board report - Board remuneration (p. 90-95)



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Topic			Reference and page
2-21	Annual total compensation ratio	a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled.	Supervisory Board report - Board remuneration (p. 90-95)
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Letter from the Board (p. 6-9)
2-23	Policy commitments	a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv.whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	This is described in About TenneT - Our supply chain (p.24-27)



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Topic			Reference and page
2-24	Embedding policy commitments	a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.	This is described in About TenneT - Our supply chain (p.24-27)
2-25	Process to remediate negative impacts	a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	These elements are described in the respective Our performance chapters per (material) topic (p. 30 - 80) and also in About TenneT - Our supply chain with respect to our cooperation with suppliers. (P. 24-27)
2-26	Mechanisms for seeking advice and raisin concerns	a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	This is described in About TenneT - Our supply chain (p.24-27)



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Topic			Reference and page
2-27	Compliance with laws and regulations	a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.	a. Corporate Governance - Compliance (p. 101) b. Corporate Governance - Compliance (p. 101) c. Corporate Governance - Compliance (p. 101) d. Corporate Governance - Compliance (p. 101)
2-28	Membership associations	a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	Additional CSR Data Document, Solve societal challenges with stakeholders and through partnerships
5. Stakeholder Engagemer 2-29	Approach to stakeholder engagement	a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	a. Additional CSR Data Document, Our stakeholders



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Topic			Reference and page
2-30	Collective bargaining	a. report the percentage of total employees covered by collective bargaining agreements;	a. Additional CSR Data Document, Create a safe and inspiring
	agreements		workplace
		b. for employees not covered by collective bargaining agreements, report whether the	b. Additional CSR Data Document, Create a safe and inspiring
		organization determines their working conditions and terms of employment based on	workplace
		collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	

GRI 3: Material Topics 2021			
1. The organization and its reporting			Reference
practices			
3-1	Process to determine material topics	a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	Other information - Stakeholders and materiality (p. 206)
3-2	List of material topics	a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities	Other information - Scope of this report (p.205)
3-3	Management of material topics	Refer to the material topics below	See below



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Topic			Reference and page
Topic Specific Standards			
Security of supply			
Former G4 - Sector disclosure Electric Ut	ilities Sector - Access		
	Management approach disclosures	The reporting organization shall report its management approach for this topic using GRI 3-3: Management of material topics a) describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b) report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c) describe its policies or commitments regarding the material topic d) describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. actions to manage actual and potential positive impacts e) report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures f) describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)	a) Deliver a high security of supply (p. 30-36) b) Deliver a high security of supply (p. 30-36) c) About TenneT (p. 12-29), Deliver a high security of supply (p.32-39) d) i. Deliver a high security of supply (p. 30-36) iii. Deliver a high security of supply (p. 30-36) iii. Deliver a high security of supply (p. 30-36) e) i. About this report - Governance of CSR (p. 212) ii. About this report - Scope of reporting (p. 205), Deliver a high security of supply (p. 30-36) iii. Deliver a high security of supply (p. 30-36) iv. Deliver a high security of supply (p. 30-36) f). Deliver a high security of supply (p. 30-36)
Own indicator (former EU 29	grower Outage	Grid availability	Our performance in 2023 - Deliver a high security of supply (p. 30-36) See Additional CSR data 2023 for SAIDI and ASIDI data at https://www.tennet.eu/about-tennet/responsibility/csr-reports



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Topic			Reference and page
Driving the energy transition.			
Former G4 - Sector disclosure Electric Util	lities Sector - Organizational p	profile	
	Management approach	The reporting organization shall report its management approach for this topic using GRI	GRI 3-3
	disclosures	3-3: Management of material topics	a) Create value to transition to a climate-neutral economy
		a) describe the actual and potential, negative and positive impacts on the economy,	(p. 56-64)
		environment, and people, including impacts on their human rights;	b) Create value to transition to a climate-neutral economy
			(p. 56-64)
		b) report whether the organization is involved with the negative impacts through its	c) About TenneT (p. 10-31), Create value to transition to a
		activities or as a result of its business relationships, and describe the activities or	climate-neutral economy (p. 56-64)
		business relationships;	d)
			i. Create value to transition to a climate-neutral economy
		c) describe its policies or commitments regarding the material topic	(p. 56-64)
			ii. Create value to transition to a climate-neutral economy
		d) describe actions taken to manage the topic and related impacts, including:	(p. 56-64)
		i. actions to prevent or mitigate potential negative impacts;	iii. Create value to transition to a climate-neutral economy
		actions to address actual negative impacts, including actions to provide for or	(p. 56-64)
		cooperate in their remediation;	
		ii. actions to address actual negative impacts, including actions to provide for or	e)
		cooperate in their remediation	i. About this report - Governance of CSR (p. 212)
		iii. actions to manage actual and potential positive impacts	ii. About this report - Scope of reporting (p. 205), Create
			value to transition to a climate-neutral economy (p. 56-64)
		e) report the following information about tracking the effectiveness of the actions taken:	iii. Create value to transition to a climate-neutral economy
		i. processes used to track the effectiveness of the actions;	(p. 56-64)
		ii. goals, targets, and indicators used to evaluate progress;	iv. Create value to transition to a climate-neutral economy
		iii. the effectiveness of the actions, including progress toward the goals and targets;	(p. 56-64)
		iv. lessons learned and how these have been incorporated into the organization's	
		operational policies and procedures	f). Create value to transition to a climate-neutral economy
			(p. 56-64)
		f) describe how engagement with stakeholders has informed the actions taken (3-3-d)	
		and how it has informed whether the actions have been effective (3-3-e)	
Own indicator	Offshore connections	Total renewable installed capacity (offshore)	Key figures (p. 2)
		Total annual investments	Our performance in 2023 - Ensure critical infrastructure for
			society (p. 38-48)
			Supervisory Board report (p. 83-89)



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Горіс			Reference and page
afety			
	Management approach	The reporting organization shall report its management approach for this topic using GRI	GRI 3-3
	disclosures	3-3: Management of material topics	a) Create a safe and inspiring workplace (p. 49-54)
		a) describe the actual and potential, negative and positive impacts on the economy,	a) Create a safe and inspiring workplace (p. 49-54)
		environment, and people, including impacts on their human rights;	c) About TenneT (p. 10-31), Create a safe and inspiring
			workplace (p. 49-54)
		b) report whether the organization is involved with the negative impacts through its	d)
		activities or as a result of its business relationships, and describe the activities or	i. Create a safe and inspiring workplace (p. 49-54)
		business relationships;	ii. Create a safe and inspiring workplace (p. 49-54)
			iii. Create a safe and inspiring workplace (p. 49-54)
		c) describe its policies or commitments regarding the material topic	e)
			i. About this report - Governance of CSR (p. 212)
		d) describe actions taken to manage the topic and related impacts, including:	ii. About this report - Scope of reporting (p. 205), Create
		i. actions to prevent or mitigate potential negative impacts;	safe and inspiring workplace (p. 49-54)
		actions to address actual negative impacts, including actions to provide for or	iii. Create a safe and inspiring workplace (p. 49-54)
		cooperate in their remediation;	iv. Create a safe and inspiring workplace (p. 49-54)
		ii. actions to address actual negative impacts, including actions to provide for or	f). Create a safe and inspiring workplace (p. 49-54)
		cooperate in their remediation	
		iii. actions to manage actual and potential positive impacts	
		e) report the following information about tracking the effectiveness of the actions taken:	
		i. processes used to track the effectiveness of the actions;	
		ii. goals, targets, and indicators used to evaluate progress;	
		iii. the effectiveness of the actions, including progress toward the goals and targets;	
		iv. lessons learned and how these have been incorporated into the organization's	
		operational policies and procedures	
		f) describe how engagement with stakeholders has informed the actions taken (3-3-d)	
		and how it has informed whether the actions have been effective (3-3-e)	



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opic		Reference and page
403-9 Work-related injuries	The reporting organization shall report the following information:	403-9: a+b
	a. For all employees:	i. Create a safe and inspiring workplace (p. 49-54) and
	i. The number and rate of fatalities as a result of work-related injury;	Additional CSR data document
	ii. The number and rate of high-consequence work-related injuries (excluding fatalities);	ii. Additional CSR data document
	iii. The number and rate of recordable work-related injuries;	iii. Create a safe and inspiring workplace (p. 49-54) and
	iv. The main types of work-related injury;	Additional CSR data document
	v. The number of hours worked.	iv. Additional CSR data document
	b. For all workers who are not employees but whose work and/or workplace is controlled	v. Additional CSR data document
	by the organization:	c. Additional CSR data document
	i. The number and rate of fatalities as a result of work-related injury;	d. Create a safe and inspiring workplace (p. 49-54) and
	ii. The number and rate of high-consequence work-related injuries (excluding fatalities);	Additional CSR data document
	iii. The number and rate of recordable work-related injuries;	e. Additional CSR data document
	iv. The main types of work-related injury;	f. About this report (p. 205-206)
	c. The work-related hazards that pose a risk of high-consequence injury, including:	g. About this report (p. 207-212)
	i. how these hazards have been determined;	
	ii. which of these hazards have caused or contributed to high-consequence injuries during	
	the reporting period;	
	iii. actions taken or underway to eliminate these hazards and minimize risks using the	
	hierarchy of controls.	
	d. Any actions taken or underway to eliminate other work-related hazards and minimize	
	risks using the hierarchy of controls.	
	e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.	
	f. Whether and, if so, why any workers have been excluded from this disclosure, including	
	the types of worker excluded.	
	g. Any contextual information necessary to understand how the data have been	
	compiled, such as any standards, methodologies, and assumptions used.	



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Topic			Reference and page
Financial health			
	Management approach	The reporting organization shall report its management approach for this topic using GRI	GRI 3-3
	disclosures	3-3: Management of material topics	a) Safeguard sustainable financial performance (p. 67-73)
		a) describe the actual and potential, negative and positive impacts on the economy,	b) Safeguard sustainable financial performance (p. 67-73)
		environment, and people, including impacts on their human rights;	c) About TenneT (p. 12-29), Safeguard sustainable financial
			performance (p. 67-73)
		b) report whether the organization is involved with the negative impacts through its	d)
		activities or as a result of its business relationships, and describe the activities or	i. Safeguard sustainable financial performance (p. 67-73)
		business relationships;	ii. Safeguard sustainable financial performance (p. 67-73)
			iii. Safeguard sustainable financial performance (p. 67-73)
		c) describe its policies or commitments regarding the material topic	(e)
			i. About this report - Governance of CSR (p. 212)
		d) describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts;	ii. About this report - Scope of reporting (p. 205), Safeguard sustainable financial performance (p. 67-73)
		actions to address actual negative impacts, including actions to provide for or	iii. Safeguard sustainable financial performance (p. 67-73)
		cooperate in their remediation;	iv. Safeguard sustainable financial performance (p. 67-73)
		ii. actions to address actual negative impacts, including actions to provide for or	f). Safeguard sustainable financial performance (p. 67-73)
		cooperate in their remediation	1). Safeguaru sustamable financiai performance (p. 67-75)
		iii. actions to manage actual and potential positive impacts	
		in decions to manage decada and potential positive impacts	
		e) report the following information about tracking the effectiveness of the actions taken:	
		i. processes used to track the effectiveness of the actions;	
		ii. goals, targets, and indicators used to evaluate progress;	
		iii. the effectiveness of the actions, including progress toward the goals and targets;	
		iv. lessons learned and how these have been incorporated into the organization's	
		operational policies and procedures	
		f) describe how engagement with stakeholders has informed the actions taken (3-3-d)	
		and how it has informed whether the actions have been effective (3-3-e)	
Own indicator	Financial health	ROIC	Our performance in 2023 - Safeguard sustainable financial
			performance (p. 67-73)