

GRI Content Index

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| Statement of use | WIN has reported the information cited in this GRI content index for the period January 1, 2022 to December 31, 2022 with reference to the GRI Standards. |
| GRI 1 used | GRI 1: Foundation 2021 |

General Disclosures

| GRI Standards | Disclosure | | Location | Remarks | Disclosure | | Location | Remarks |
|---------------------------------------|------------|-----------------------------------------------------------------------------|------------------|------------------------------------|------------|--------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------|
| GRI 2: General Disclosures 2021 | 2-1 | Organizational details | 74 | | 2-16 | Communication of critical concerns | 77 | |
| | 2-2 | Entities included in the organization's sustainability reporting | 110 | | 2-17 | Collective knowledge of the highest governance body | 78 | |
| | 2-3 | Reporting period, frequency and contact point | 110 | | 2-18 | Evaluation of the performance of the highest governance body | 79 | |
| | 2-4 | Restatements of information | Omission | No such occurrences in WIN in 2022 | 2-19 | Remuneration policies | 79 | |
| | 2-5 | External assurance | 110,116 | | 2-20 | Process to determine remuneration | 79 | |
| | 2-6 | Activities, value chain and other business relationships | 74-75, 93-94,108 | | 2-22 | Statement on sustainable development strategy | 3 | |
| | 2-7 | Employees | 43 | | 2-23 | Policy commitments | 17,47,80 | |
| | 2-8 | Workers who are not employees | 43,62 | | 2-24 | Embedding policy commitments | 17,47, 80 | |
| | 2-9 | Governance structure and composition | 77-79 | | 2-25 | Processes to remediate negative impacts | 49-50,53, 81 | |
| | 2-10 | Nomination and selection of the highest governance body | 77 | | 2-26 | Mechanisms for seeking advice and raising concerns | 81 | |
| | 2-11 | Chair of the highest governance body | 77 | | 2-27 | Compliance with laws and regulations | 91 | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | 6,82 | | 2-28 | Membership associations | 66 | |
| | 2-13 | Delegation of responsibility for managing impacts | 6 | | 2-29 | Approach to stakeholder engagement | 7,13 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | 6,92 | | 2-30 | Collective bargaining agreements | 47 | WIN respects employees' freedom of association and we currently have no union organized by employees |
| | 2-15 | Conflicts of interest | 78 | | | | | |

Material Topics

| GRI Standards | Disclosure | | Location | Remarks |
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| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | 7 | |
| | 3-2 | List of material topics | 8 | |

| GRI Standards | Disclosure | | Location |
|------------------------------|-----------------------------------|--------------------------------------------------------------------------|-------------------------------------------------|
| Economic Performance | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 9,73,74-75 |
| | GRI 201 Economic Performance 2016 | 201-1 | Direct economic value generated and distributed |
| 201-3 | | Defined benefit plan obligations and other retirement plans | 52 |
| Anti-corruption | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 9,73,80-81 |
| GRI 205 Anti-corruption 2016 | 205-2 | Communication and training about anti-corruption policies and procedures | 80 |
| Energy | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 9,16,17,29-31 |
| GRI 302 Energy 2016 | 302-1 | Energy consumption within the organization | 29-30 |
| | 302-3 | Energy intensity | 29,30 |
| Water and Effluents | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 10,16,17,32-38 |

| GRI Standards | Disclosure | | Location |
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| GRI 303 Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | 32,34 |
| | 303-2 | Management of water discharge-related impacts | 35-37 |
| | 303-3 | Water withdrawal | 33 |
| | 303-4 | Water discharge | 37 |
| | 303-5 | Water consumption | 38 |
| Emissions | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 10,16,17,25-28 |
| GRI 305 Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | 25 |
| | 305-2 | Energy indirect (Scope 2) GHG emissions GHG emission intensity | 25 |
| | 305-4 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions Direct (Scope 1) GHG emissions | 25 |
| | 305-7 | Energy indirect (Scope 2) GHG emissions | 28 |
| Waste | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 10,16,17,39-40 |
| GRI 306 Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | 39 |
| | 306-2 | Management of significant waste-related impacts | 39 |
| | 306-3 | Waste generated | 39-40 |

| GRI Standards | Disclosure | | Location |
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| Supplier Environmental Assessment | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11,73,93-100 |
| GRI 308 Supplier Environmental Assessment 2016 | 308-1 | New suppliers that were screened using environmental | 73 |
| Employment | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11, 42, 43-44, 46, 51-53 |
| GRI 401 Employment 2016 | 401-1 | New employee hires and employee turnover | 44 |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 51-52 |
| | 401-3 | Parental leave | 46 |
| Occupational Health and Safety | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 12, 42, 59-65 |
| GRI 403 Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | 59 |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | 59-60 |
| | 403-3 | Worker participation, consultation, and communication on occupational health and safety | 61, 64, 65 |
| | 403-4 | Worker training on occupational health and safety | 59 |
| | 403-5 | Promotion of worker health | 62 |
| | 403-6 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 64-65 |

| GRI Standards | Disclosure | | Location |
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| GRI 403 Occupational Health and Safety 2018 | 403-7 | Workers covered by an occupational health and safety management system | 62 |
| | 403-8 | Occupational health and safety management system | 59,62 |
| | 403-10 | Hazard identification, risk assessment, and incident investigation | 62 |
| Training and Education | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11, 42, 54-58 |
| GRI 404 Training and Education 2016 | 404-1 | Average hours of training per year per employee | 55 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | 58 |
| Diversity and Equal Opportunity | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11, 42, 45 |
| GRI 405 Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | 45 |
| | 405-2 | Ratio of basic salary and remuneration of women to men | 45 |
| Supplier Social Assessment | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11, 73, 93-100 |
| GRI 414 Supplier Social Assessment 2016 | 414-1 | New suppliers that were screened using social criteria | 73 |
| Human Rights Assessment (Customized Indicator) | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | 11, 42, 47-50 |