

GRI Index

Statement of use

CAB Payments Holdings plc has reported the information cited in this GRI content index for the period 1 January to 31 December 2023 with reference to the GRI Standards.

GR1 used

GRI 1: Foundation 2021

GRI Standard	Disclosure	Content
GRI 2: General Disclosures		
2-1	Organizational details	Annual Report front and back cover, page 5
2-2	Entities included in the organization's sustainability reporting	Annual Report page 4, 198 There are no differences between entities covered in financial reporting and sustainability reporting
2-3	Reporting period, frequency and contact point	The Annual Reporting period is 1 January - 31 December 2023, Published March 2024. Financial and Sustainability reporting period's align Annual Report page 247
2-5	External assurance	Annual Report page 128-136
2-6	Activities, value chain and other business relationships	Annual Report page 4-5, 30
2-7	Employees	Annual Report page 17, 31, 89 and 170
2-8	Workers who are not employees	Annual Report page 170 and 244
2-9	Governance structure and composition	Annual Report page 72 - 73, 77, 89
2-10	Nomination and selection of the highest governance body	Annual Report page 82-84, 87-88
2-11	Chair of the highest governance body	Chair is not a Senior Executive and was considered to be independent on appointment Annual Report page 76
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report page 74-79
2-13	Delegation of responsibility for managing impacts	Annual Report page 29, 32
2-14	Role of the highest governance body in sustainability reporting	Annual Report page 74
2-15	Conflicts of interest	Annual Report page 76
2-16	Communication of critical concerns	Annual Report page 29 Zero critical concerns were communicated
2-17	Collective knowledge of the highest governance body	Annual Report page 76
2-18	Evaluation of the performance of the highest governance body	Annual Report page 76

	2-19	Remuneration policies	Annual Report page 96-97
	2-20	Process to determine remuneration	Annual Report page 103
	2-21	Annual total compensation ratio	Annual Report page 113
	2-22	Statement on sustainable development strategy	Annual Report page 28 Impact Report page 3
	2-23	Policy commitments	Group Environmental Management Policy Group Sustainability Policy Code of Conduct Supplier Code of Conduct
	2-24	Embedding policy commitments	Annual Report page 28-32
	2-25	Processes to remediate negative impacts	Annual Report page 84
	2-26	Mechanisms for seeking advice and raising concerns	Annual Report page 64, 67
	2-27	Compliance with laws and regulations	There were zero significant instances of non-compliance
	2-28	Membership associations	Impact Report page 22
GRI 3: Material Topics			
	3-1	Process to determine material topics	Annual Report page 30
	3-2	List of material topics	Annual Report page 30
	3-3	Management of material topics	Annual Report page 30
Economic Performance			
	201-1	Direct economic value generated and distributed	Annual Report page 149, 165-170, 191-192
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report page 44-46
	201-3	Defined benefit plan obligations and other retirement plans	Annual Report page 146, 156
	201-4	Financial assistance received from government	Annual Report page 169
Market Presence			
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Gender Pay Gap Report page 1-6
	202-2	Proportion of senior management hired from the local community	Gender Pay Gap Report page 1-6
Indirect Economic Impacts			
	203-1	Infrastructure investments and services supported	Annual Report page 25, 46 (internal payment infrastructure)
	203-2	Significant indirect economic impacts	Annual Report page 46-49,59
Anti-corruption			
	205-1	Operations assessed for risks related to corruption	Annual Report page 60

	205-2	Communication and training about anti-corruption policies and procedures	100% of governance body members, employees, and business partners have received the anticorruption policies and procedures, and these remain available.
	205-3	Confirmed incidents of corruption and actions taken	There have been zero confirmed incidents of corruption
Tax			
	207-1	Approach to tax	Annual Report page 151, 170-171, 186-187
	207-2	Tax governance, control, and risk management	Group Tax Policy
	207-3	Stakeholder engagement and management of concerns related to tax	Group Tax Policy
	207-4	Country-by-country reporting	The Group did not breach the €750 million consolidated revenue threshold required to prepare CbCR reporting
Emissions			
	305-1	Direct (Scope 1) GHG emissions	Annual Report page 43
	305-2	Energy indirect (Scope 2) GHG emissions	Annual Report page 43
	305-3	Other indirect (Scope 3) GHG emissions	Annual Report page 43
	305-4	GHG emissions intensity	Annual Report page 43
	305-5	Reduction of GHG emissions	Annual Report page 43
Employment			
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report page 160
	401-3	Parental leave	Employee Handbook page 83
Training and Education			
	404-1	Average hours of training per year per employee	Annual Report page 64
	404-2	Programs for upgrading employee skills and transition assistance programs	Annual Report page 121
Diversity and Equal Opportunity			
	405-1	Diversity of governance bodies and employees	Annual Report page 31, 84, 170
	405-2	Ratio of basic salary and remuneration of women to men	Gender Pay Gap Report
Non-discrimination			
	406-1	Incidents of discrimination and corrective actions taken	There have been zero incidents of discrimination
Customer Privacy			
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Zero substantiated complaints received concerning customer privacy or data loss issues