



Notes

This is the first time that Swissgrid has published an integrated Annual and Sustainability Report. The 2023 Sustainability Report was approved by the Board of Directors of Swissgrid Ltd on 19 March 2024 for publication on 16 April 2024, and was submitted to the General Assembly for acceptance on 15 May 2024.

GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-14

Scope of reporting

The scope of reporting covers the period from January to December 2023 and comprises the business activities of Swissgrid Ltd. The activities of Pronovo AG were excluded from the financial and non-financial consolidation in accordance with Art. 64 Para. 5 of the Energy Act. The non-financial report was prepared in accordance with the obligations under Article 964 of the Swiss Code of Obligations (CO). This report provides an account of the material sustainability topics in accordance with the Swissgrid materiality analysis and Art. 964b of the CO. To ensure transparent reporting, Swissgrid refers to the standards of the Global Reporting Initiative and integrates the recommendations of the Task Force on Climate-related Financial Disclosures.

For the first time, Swissgrid is reporting relevant sustainability key figures over a period of several years to illustrate trends. Due to changes in data collection methods, the following key figures relating to the 2022 financial year have been restated: greenhouse gas emissions (including SF6 losses, electricity consumption of substations, district heating sites, upstream and downstream emissions from Scope 3 categories) and occupational accidents per 200,000 hours worked by Swissgrid employees. The key

figures from 2022 were revised to ensure comparability and consistency of information. Swissgrid has tasked PricewaterhouseCoopers with conducting a limited assurance audit of selected key figures in accordance with Note «Limited Assurance» in order to ensure the reliability of the most important key figures in the areas of greenhouse gas emissions, energy consumption, occupational safety, employees and diversity.

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GRI Index

Application note: Swissgrid has reported the information specified in this GRI Index for the period from 1 January 2023 to 31 December 2023 with reference to the GRI standards.

GRI STANDARDS	DISCLOSURE	REFERENCE	EXPLANATIONS
GRI 1 used	Foundation 2021		

GRI 2: General disclosures 2021

2-1 Organizational details	Corporate Governance Report / Corporate structure and shareholders Annual Report / Company / Establishment as the Swiss transmission system owner	
2-2 Entities included in the organization's sustainability reporting	Sustainability Report / Scope of non-financial reporting	
2-3 Reporting period, frequency and contact point	Sustainability Report / Scope of non-financial reporting	The period for financial and non-financial reporting is January – December. The report on non-financial matters is drawn up once a year and published in April.
2-4 Restatements of information	Sustainability Report / Scope of non-financial reporting	
2-5 External assurance	Sustainability Report / Scope of non-financial reporting	The external auditors present their recommendations to the Board of Directors' Finance and Audit Committee.
2-6 Activities, value chain and other business relationships	Annual Report / Company Sustainability Report / Supply chain sustainability / Management approach / Swissgrid's supplier portfolio	
2-7 Employees	People / Attracting, retaining and developing skilled workers / Swissgrid employees	As the national grid company, Swissgrid only employs internal staff in Switzerland. This eliminates the need for a regional breakdown.
2-8 Workers who are not employees	People / Attracting, retaining and developing skilled workers / Swissgrid employees	As the national grid company, Swissgrid only employs internal staff in Switzerland. This eliminates the need for a regional breakdown.
2-9 Governance structure and composition	Corporate Governance Report / Board of Directors / Members of the Board of Directors, Other activities and vested interests Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability People / Diversity and inclusion / Overview of diversity at Swissgrid	
2-10 Nomination and selection of the highest governance body	Corporate Governance Report / Board of Directors / Election and term of office	
2-11 Chair of the highest governance body	Corporate Governance Report / Board of Directors / Internal organisation	
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report / Board of Directors / Internal organisation Corporate Governance Report / Board of Directors / Information and control instruments with regard to the Executive Board Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability	
2-13 Delegation of responsibility for managing impacts	Corporate Governance Report / Board of Directors / Internal organisation Corporate Governance Report / Board of Directors / Information and control instruments with regard to the Executive Board Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability	
2-14 Role of the highest governance body in sustainability reporting	Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability / The role of the Board of Directors in the area of sustainability	
2-15 Conflicts of interest	Corporate Governance Report / Board of Directors / Members of the Board of Directors, Other activities and vested interests Corporate Governance Report / Board of Directors / Internal organisation	
2-16 Communication of critical concerns	Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability Sustainability Report / Partnership and anti-corruption / Compliance Sustainability Report / Partnership and anti-corruption / Scope of application of the compliance management system / Violations in 2023	
2-17 Collective knowledge of the highest governance body	Corporate Governance Report / Board of Directors / Internal organisation Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability / The role of the Board of Directors in the area of sustainability	
2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report / Board of Directors / Internal organisation	
2-19 Remuneration policies	Corporate Governance Report / Board of Directors / Remuneration	
2-20 Process to determine remuneration	Corporate Governance Report / Board of Directors / Remuneration	
2-21 Annual total compensation ratio	Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent	
2-22 Statement on sustainable development strategy	Sustainability Report / Sustainability at Swissgrid	
2-23 Policy commitments	Sustainability Report / Sustainability at Swissgrid / Strategic foundations: sustainability goals and principles Sustainability Report / Sustainability at Swissgrid / The role of the Board of Directors in the area of sustainability Sustainability Report / Partnership / Compliance and anti-corruption / Prevention Sustainability Report / Partnership / Supply chain sustainability / Code of Conduct for Suppliers Sustainability Report / Partnership / Human rights Sustainability Report / Sustainability at Swissgrid / Strategic foundations: sustainability goals and principles Sustainability Report / Sustainability at Swissgrid / Responsibilities in relation to sustainability Sustainability Report / Partnership / Compliance and anti-corruption Sustainability Report / Partnership / Supply chain sustainability / Code of Conduct for Suppliers Sustainability Report / Partnership / Human rights / Results of the risk analysis and mitigation measures	
2-25 Processes to remediate negative impacts	Sustainability Report / Partnership / Compliance and anti-corruption Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Systematic inclusion of environmental protection in the approval of grid projects Sustainability Report / People / Occupational health and safety / Vision and goals Sustainability Report / Partnership / Stakeholder engagement and transparency / Measures / The approval process at a glance – involving and informing the authorities and the general public	The objectives and the procedure for eliminating negative impacts are described in detail for each material topic (e.g. climate protection, environmental protection, biodiversity and occupational safety) in the relevant sections. The references given are indicative and not exhaustive.
2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report / Partnership / Compliance and anti-corruption / Prevention Sustainability Report / Partnership / Compliance and anti-corruption / Detection Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection / Systematic inclusion of environmental protection in the approval of grid projects Sustainability Report / Partnership / Stakeholder engagement and transparency / Measures / The approval process at a glance – involving and informing the authorities and the general public Sustainability Report / People / Measures to strengthen the safety culture / Employee participation	
2-27 Compliance with laws and regulations	Sustainability Report / Partnership / Compliance / Violations in 2023 Sustainability Report / Partnership / Compliance / Overview of compliance key figures	
2-28 Membership associations	Sustainability Report / Partnership / Stakeholder engagement / Memberships	
2-29 Approach to stakeholder engagement	Sustainability Report / Partnership / Stakeholder engagement	
2-30 Collective bargaining agreements	Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent	

Material topics			
GRI 3: Material topics 2021	3-1 Process to determine material topics	Sustainability at Swissgrid / Basis of the sustainability commitment: materiality analysis / Procedure for determining material topics	
	3-2 List of material topics	Sustainability at Swissgrid / Basis of the sustainability commitment: materiality analysis / Swissgrid's materiality matrix	
Sustainability in general	3-3 Management of material topics	Sustainability at Swissgrid / Basis of the sustainability commitment: materiality analysis / Swissgrid's materiality matrix	A summary of the actual and potential negative and positive impacts on the economy, environment and people can be found in the form of a table in the Swissgrid's materiality matrix section, including reference to the fact that these impacts are understood to be the result of Swissgrid's activities. Aspects of GRI 3-3 are discussed in detail in the individual sections on the material topics, including obligations, measures, effectiveness and stakeholder engagement. References to the relevant sections are also included in the table in the Swissgrid's materiality matrix section.
Economy			
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	Financial Report / Management Report / Business performance	Since Swissgrid, as the national grid company, only operates in Switzerland, there is no need for a regional breakdown.
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report / Planet / Climate protection / Management approach / Opportunities and risks of climate change	
	201-3 Defined benefit plan obligations and other retirement plans	Sustainability Report / People / Management approach / Measures to retain and develop talent	Swissgrid is affiliated with the PHE VorsorgeStiftung Energie pension fund. The defined benefit plan obligations and other retirement plans are not covered by Swissgrid's general funds.
	201-4 Financial assistance received from government	Sustainability Report / Partnership / Stakeholder engagement / Measures / Focus on authorities and politics in Switzerland	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not applicable	Swissgrid employees are not subject to a statutory minimum wage. Similarly, over 90% of suppliers, including service providers with employees who work for Swissgrid, come from Switzerland and are therefore not subject to a statutory minimum wage. As part of the Sustainability Charter for Suppliers, the supplier confirms that its employees receive fair remuneration.
	202-2 Proportion of senior management hired from the local community	Sustainability Report / People / Diversity and inclusion / Management approach / Overview of diversity at Swissgrid	The Executive Board consists of members from three areas of the country. As Swissgrid is a national grid company, no further restriction is made between regions. The proportion of local employees (Switzerland region) in senior management is 100%.
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Annual Report / Mission / Relevant contribution to the energy transition Annual Report / Mission / Security of supply Annual Report / Mission / Grid transfer capacity Sustainability Report / Partnership / Supply chain sustainability / Swissgrid's supplier portfolio	
	203-2 Significant indirect economic impacts	Annual Report / Mission / Relevant contribution to the energy transition Annual Report / Mission / Security of supply Annual Report / Mission / Grid transfer capacity	
	204-1 Proportion of spending on local suppliers	Sustainability Report / Partnership / Supply chain sustainability / Management approach / Swissgrid's supplier portfolio	As the national grid company, Swissgrid defines Switzerland as 'local'. According to Swissgrid's supplier portfolio, over 91% of Swissgrid's contract award volume is attributable to local suppliers headquartered in Switzerland.
	205-1 Operations assessed for risks related to corruption	Sustainability Report / Partnership / Anti-corruption	The risk of corruption was assessed under the company-wide Enterprise Risk Management System and therefore covers all of Swissgrid's business activities at its two main local operating sites (100%).
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report / Partnership / Anti-corruption Sustainability Report / Partnership / Supply chain sustainability / Management approach / Code of Conduct for Suppliers	
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report / Partnership / Anti-corruption	
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Report / Partnership / Compliance / Violations in 2023	In the reporting period, there were no significant judgments against Swissgrid regarding anti-competitive behaviour, cartels or monopolies. An amount of CHF 25,000 was defined as the materiality threshold for reporting.
GRI 207: Tax 2019	207-1 Approach to tax	Not applicable	Swissgrid operates exclusively in Switzerland, pays its taxes in Switzerland and complies with national tax legislation. Due to its regulated business model, a tax strategy is not applicable.
	207-2 Tax governance, control, and risk management	Not material	Due to Swissgrid's regulated business model and localised, long-term investments, its tax expenses can be calculated accurately and at an early stage. The tax risks are therefore minimal and Swissgrid does not carry out a detailed risk assessment.
	207-3 Stakeholder engagement and management of concerns related to tax	Not material	Swissgrid remains constantly in contact with national, cantonal and municipal tax authorities. Swissgrid is currently liable for tax in 22 cantons and around 850 municipalities.
	207-4 Country-by-country reporting	Not applicable	Swissgrid Ltd is only liable for tax in Switzerland. Please refer to the Financial Report for detailed tax figures.
Ecology			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Information is not yet systematically collected.	The main material flows are caused by construction projects. Swissgrid does not yet have a centralised recording system for these material flows. A method for centralised recording and better estimation of the materials used is currently being developed.
	301-2 Recycled input materials used		
	301-3 Reclaimed products and their packaging materials		

GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Energy and electricity consumption	Swissgrid does not sell energy. The company does not consume or sell steam.
			<p>Methodology for electricity consumption of substations: Swissgrid's own requirements are determined on the basis of measured electricity consumption values, where available, supplemented by extrapolations based on the measured average values for the number of available feeds, taking into account the technology used, i.e. air-insulated, gas-insulated or air- and gas-insulated substation.</p> <p>Methodology for heat consumption: With the exception of the main site in Aarau, where measured values are available, heat consumption was determined by extrapolation based on the size of the buildings and the average heat requirements for office buildings in Switzerland, i.e. 82 kWh/m² according to «Benchmarking cooling and heating energy demands considering climate change, population growth and cooling device updates», Applied Energy Journal (2021), Volume 286.</p> <p>Use of proxy values: As indices with measured energy consumption values were not yet available for certain locations at the time of data collection (30 January 2024), proxy values based on measured values from the same months of the previous year or the previous month were used.</p> <p>Conversion factors: The following conversion factors were used to determine energy consumption:</p> <ul style="list-style-type: none"> • Petrol: 8.67 kWh/litre (EMPA energy density for Euro-5 standard petrol) • Diesel: 9.79 kWh/litre (EMPA energy density for Euro-5 standard diesel)
	302-2 Energy consumption outside of the organization	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Energy and electricity consumption	<p>Conversion factors: The following conversion factors were used to determine energy consumption:</p> <ul style="list-style-type: none"> • Petrol: 8.67 kWh/litre (EMPA energy density for Euro-5 standard petrol) • Diesel: 9.79 kWh/litre (EMPA energy density for Euro-5 standard diesel) • Electric vehicles: 20.9 kWh/100 km (0.209 kWh/km) (Swiss fleet average for battery-electric passenger cars according to mobilität 3.0) • Rail journeys in Switzerland: 0.45 MJ/km (SBB emissions report for Swissgrid) • International rail journeys: 1.09 MJ/km is used (SBB emissions report for Swissgrid) • Kerosene: 0.0432 t/t (FCEN (2022), CO₂ emission factors of the greenhouse gas inventory of Switzerland) <p>The energy consumption values for 2022 serve as a reference for calculating the reduction in energy consumption, as relevant data of a comparable scope and methodology is available for 2022.</p> <p>Swissgrid does not produce or market any products or services directly to end consumers. Relevant energy consumption figures are already collected and reported as part of other GRI 302 standards.</p>
	302-3 Energy intensity	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Energy and electricity consumption	
	302-4 Reduction of energy consumption	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Energy and electricity consumption	
GRI 303: Water and Effluents 2018	302-5 Reductions in energy requirements of products and services	Not applicable	
	303-1 Interactions with water as a shared resource	Not material	According to the Swissgrid materiality analysis, water consumption is assessed as not material/less material. Swissgrid is responsible for transporting electricity in the entire high-voltage grid and not for electricity generation. Water is mainly used at Swissgrid locations, bases and substations for cleaning, or in the company restaurants. It comes from the normal drinking water supply.
	303-2 Management of water discharge-related impacts		
	303-3 Water withdrawal		
	303-4 Water discharge		
GRI 304: Biodiversity 2016	303-5 Water consumption		
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Biodiversity management approach / Inventory of grid infrastructure in protected areas of national importance	
	304-2 Significant impacts of activities, products and services on biodiversity	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Biodiversity management approach	
	304-3 Habitats protected or restored	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Biodiversity management approach / Measures for the conservation of biodiversity	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information not available/incomplete	Decentralised data is available for the projects with an environmental impact report. Data is not compiled for winding systems and routes.

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Swissgrid's greenhouse gas footprint	<p>Gases taken into account in the calculations: CO₂, SF₆. Swissgrid does not cause any fugitive emissions from the incineration or biodegradation of biomass.</p> <p>Emission factors used for fuels: The emission factors used are based on FOEN [2022], CO₂ emission factors of the greenhouse gas inventory of Switzerland, and include:</p> <ul style="list-style-type: none"> • For petrol: 2.32 t CO₂/m³ (2.32 kg CO₂/l) • For diesel: 2.62 t CO₂/m³ (2.62 kg CO₂/l) <p>Revised values for 2022:</p> <ul style="list-style-type: none"> • CO₂ emissions for SF₆ according to the currently available GWP for SF₆ (23,500) based on the IPCC values • Diesel consumption for the emergency power system based on accurate available data <p>Methodology: Swissgrid uses the location-based approach to calculate Scope 2 emissions, as no detailed data is available on the electricity mix purchased to compensate for active power losses. For this reason, the average consumer mix in Switzerland is used, i.e. 128 kg CO₂/MWh according to the life cycle inventories of Swiss electricity mixes 2018 (bneue.ch, 2021)</p> <p>Gases taken into account in the calculations: CO₂, CH₄, N₂O, SF₆.</p> <p>Emission factors used: An emission factor of 172.5 g CO₂/MWh is used for district heating and cooling in accordance with the greenhouse gas emissions of the Swiss electricity and district heating mix according to the GHG Protocol (bneue.ch, 2017)</p>
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Swissgrid's greenhouse gas footprint	
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Swissgrid's greenhouse gas footprint	<p>Gases taken into account in the calculations: CO₂, CH₄, N₂O, FFKW, PFKW, SF₆, NF₃. Swissgrid does not cause any indirect biogenic emissions from the incineration or biodegradation of biomass.</p> <p>Emission factors used: the following emission factors were used for the calculations</p> <p>economy (291.8 g CO₂/kWh), business (391.4 g CO₂/kWh) according to life cycle emission factors from mobilität 3.0. In addition, the values for 2022 in this category were adjusted with the same emission factors.</p> <ul style="list-style-type: none"> • Business trips with private cars: 0.195 kg CO₂/km (Swiss fleet average) according to life cycle emission factor from mobilität 3.0 • Rail travel: a) in Switzerland: 0.007 kg CO₂/kWh (SBB average for regional & long-distance transport) according to life cycle emission factors from mobilität 3.0 and b) international: 0.033 kg CO₂/kWh (high-speed train in Germany) according to life cycle emission factors from mobilität 3.0 • Mobility utilisation: Emission factors for diesel, petrol and electric vehicles according to 305-1 and 305-2 (electricity consumer mix), plus an additional 1.5 kg CO₂/kWh for petrol and 1.24 kg CO₂/kWh for diesel to include upstream emissions according to Ecoment 3.0.1 • Upstream fuel emissions of the Swissgrid vehicle fleet: emission factors according to Ecoment 3.0.1 <p>Gases taken into account in the calculations: CO₂, CH₄, N₂O, FFKW, PFKW, SF₆, NF₃.</p>
	305-4 GHG emissions intensity	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Swissgrid's greenhouse gas footprint	
	305-5 Reduction of GHG emissions	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint: approach, causes, measures and impact / Swissgrid's greenhouse gas footprint	
	305-6 Emissions of ozone-depleting substances (ODS)	Not material	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not material	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to the circular economy and resource efficiency	Data on waste includes the material flows generated by Swissgrid itself based on a three-year average. Waste generated upstream or downstream is not included.
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	
	306-2 Management of significant waste-related impacts	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	
	306-3 Waste generated	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	Data on waste includes the material flows generated by Swissgrid itself based on a three-year average. Waste generated upstream or downstream is not included.
	306-4 Waste diverted from disposal	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	
	306-5 Waste directed to disposal	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Report / Partnership / Supply chain sustainability / Management approach / Risk analysis and assessment	
		Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain	
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report / Partnership / Supply chain sustainability / Management approach / Risk analysis and assessment	
		Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain	
GRI 402: Labor Management Relations	402-1 New employee hires and employee turnover	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures to attract talent	
	402-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures to retain and develop talent	Natural persons cannot hold shares in Swissgrid.
	402-3 Parental leave	Sustainability Report / People / Diversity and inclusion / Management approach / Measures	As Swissgrid operates nationally, no regional distinctions are made.
	402-4 Minimum notice periods regarding operational changes	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures to retain and develop talent	

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability Report / People / Occupational health and safety / Management approach / The HSE management system		
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report / People / Occupational health and safety / Management approach / Risks and hazards Sustainability Report / People / Occupational health and safety / Management approach / Measures to strengthen the safety culture / Employee participation		
	403-3 Occupational health services	Sustainability Report / People / Occupational health and safety / Management approach / Measures for health protection Sustainability Report / People / Occupational health and safety / Management approach / Risks and hazards	Personal health data is classified as confidential at Swissgrid in accordance with internal directives and the Code of Conduct. The confidentiality of personal data is guaranteed by a restrictive data management system, provisions in internal directives and appropriate employee training, among other things.	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report / People / Occupational health and safety / Management approach / Measures to strengthen the safety culture / Employee participation	The right of employees to have a say is effected through staff representation.	
	403-5 Worker training on occupational health and safety	Sustainability Report / People / Occupational health and safety / Management approach / Measures to strengthen the safety culture / Safety training		
	403-6 Promotion of worker health	Sustainability Report / People / Occupational health and safety / Management approach / Measures for health protection		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report / People / Occupational health and safety / Management approach / Measures to strengthen the safety culture		
	403-8 Workers covered by an occupational health and safety management system	Sustainability Report / People / Occupational health and safety / Management approach / The HSE management system		
	403-9 Work-related injuries	Sustainability Report / People / Occupational health and safety / Management approach / Overview of key figures in the area of occupational health and safety		
	403-10 Work-related ill health	Sustainability Report / People / Occupational health and safety / Management approach / Measures for health protection Sustainability Report / People / Occupational health and safety / Management approach / Overview of key figures in the area of occupational health and safety		
GRI 404: Training and Education	404-1 Average hours of training per year per employee	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures for training and further education		
	404-2 Programs for expanding employee skills and transition assistance programs	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures to retain and develop talent Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures for training and further education		
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures to retain and develop talent		
		Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Measures for training and further education		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach / Swissgrid employees	See additional diversity key figures at the end of the GRI Index.	
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report / People / Diversity and inclusion / Management approach / Overview of diversity at Swissgrid Sustainability Report / People / Diversity and inclusion / Management approach / Measures	As inequality of pay with a deviation rate of 3.9% is below the Swiss threshold of 5%, no distinction is made according to employee category. As Swissgrid is a national company and only operates in Switzerland, no regional breakdown is given.	
GRI 406: Non-discrimination 2015	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report / People / Diversity and inclusion / Management approach / Measures Sustainability Report / Partnership / Compliance / Violations in 2023 Sustainability Report / Partnership / Compliance / Overview of compliance key figures	As no incidents of discrimination were reported or are known in 2023, no cases were investigated or corresponding remedial measures implemented.	
	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Outcome and process for complaints	
		GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures
GRI 409: Forced or Compulsory Labor			409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures	Every member of the security personnel employed by Swissgrid is trained in ethical principles and human rights. The training of additional security personnel deployed for selected events and provided by a third-party company on demand is the responsibility of the service provider and is not carried out by Swissgrid.	
GRI 411: Rights of Indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection / Systematic inclusion of environmental protection in the approval of grid projects Sustainability Report / Partnership / Stakeholder engagement and transparency / Stakeholder engagement / Management approach / Measures / The approval process at a glance – involving and informing the authorities and the general public	Impacts on the population are analysed as part of the preparatory phases of grid projects, but with no distinctions by gender, as this is not considered material for grid projects in Switzerland.	
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection / Systematic inclusion of environmental protection in the approval of grid projects		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability Report / Partnership / Supply chain sustainability / Management approach / Risk analysis and assessment Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures		
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report / Partnership / Supply chain sustainability / Management approach / Risk analysis and assessment Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain Sustainability Report / Partnership / Human rights / Management approach and due diligence with regard to human rights / Result of the risk analysis and mitigation measures		
	GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability Report / Partnership / Stakeholder engagement and transparency / Stakeholder engagement / Management approach / Measures / Focus on authorities and politics in Switzerland	

GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Report / People / Occupational health and safety / Management approach / Roles and hazards	Swissgrid carries out risk and hazard assessments with regard to occupational safety for 100% of activities that are hazardous to health.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report / Partnership / Compliance and anti-corruption / Scope of application of the compliance management system / Overview of compliance key figures	
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Not material due to Swissgrid's activities	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Not material due to Swissgrid's activities	
GRI 418: Customer Privacy 2016	417-3 Incidents of non-compliance concerning marketing communications	Not material due to Swissgrid's activities	
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report / Partnership / Stakeholder engagement and transparency / Transparency	

Index for non-financial reporting in accordance with the Swiss Code of Obligations (Art. 964)

Article	Requirements	Reference	Reference to GRI
Art. 964b para. 2.1.	Description of the business model	Annual Report / Company	GRI 2-6
Environmental issues – climate protection			
Art. 964b para. 1.	CO ₂ targets	Sustainability Report / Planet / Climate protection / Vision and goals	GRI 3-3
Art. 964b para. 2.2.	Concepts and due diligence	Sustainability Report / Planet / Climate protection / Management approach	GRI 3-3, 305
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	Sustainability Report / Planet / Climate protection / Inclusion in strategic, financial and operational planning	GRI 2-25, 305-4
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / Planet / Climate protection / Opportunities and risks of climate change	GRI 201-2
Art. 964b para. 2.5.	Key performance indicators	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint	GRI 305-1, 305-2, 305-3, 305-4, 305-5
Environmental issues – environmental protection, biodiversity and circular economy			
Art. 964b para. 2.2.	Concepts and due diligence	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Vision and goals	GRI 3-3, 304-2
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection	GRI 304-3, 306-2
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Biodiversity management approach	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to the circular economy and resource efficiency	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the conservation of biodiversity	
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Environmental protection measures for grid projects	GRI 3-3, 304-2, 304-3
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Management approach to environmental protection	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Biodiversity management approach	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the conservation of biodiversity	
		Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency	

Art. 964b para. 2.5.	Key performance indicators	<p>Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Environmental protection measures for grid projects – table of key figures on environmental protection</p> <p>Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Inventory of grid infrastructure in protected areas of national importance</p> <p>Sustainability Report / Planet / Environmental protection, biodiversity and circular economy / Measures for the circular economy and resource efficiency – table of Swissgrid waste statistics</p>	GRI 304-1, 306-3, 306-4, 306-5
Social issues – stakeholder engagement and sustainable supply chain			
Art. 964b para. 2.2.	Concepts and due diligence	<p>Sustainability Report / Partnership / Supply chain sustainability / Vision and goals</p> <p>Sustainability Report / Partnership / Supply chain sustainability / Management approach</p> <p>Sustainability Report / Partnership / Supply chain sustainability / Code of Conduct for Suppliers</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Vision and goals</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Management approach</p>	GRI 2-23, 3-3
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	<p>Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Measures</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Measures / The approval process at a glance – involving and informing the authorities and the general public</p>	GRI 413-1
Art. 964b para. 2.4.	Significant risks and management of these risks	<p>Sustainability Report / Partnership / Supply chain sustainability / Risk analysis and assessment</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Management approach</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Focus on the Swiss public</p> <p>Sustainability Report / Partnership / Stakeholder engagement / Focus on Europe</p>	GRI 3-3
Art. 964b para. 2.5.	Key performance indicators	<p>Sustainability Report / Partnership / Supply chain sustainability / Management approach / Swissgrid's supplier portfolio</p> <p>Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain – table on the application of sustainability criteria</p> <p>Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain – table on supplier inspections</p>	GRI 203-1, 204-1, 414-1, 414-2
Employee issues – occupational health and safety			
Art. 964b para. 2.2.	Concepts and due diligence	<p>Sustainability Report / People / Occupational health and safety / Vision and goals</p> <p>Sustainability Report / People / Occupational health and safety / Management approach</p>	GRI 3-3, 403-1
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	<p>Sustainability Report / People / Occupational health and safety / Measures to strengthen the safety culture</p> <p>Sustainability Report / People / Occupational health and safety / Measures for health protection</p> <p>Sustainability Report / People / Occupational health and safety / Overview of key figures in the area of occupational health and safety</p>	GRI 403-3 to 403-10
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / People / Occupational health and safety / Risks and hazards	GRI 403-2
Art. 964b para. 2.5.	Key performance indicators	Sustainability Report / People / Occupational health and safety / Overview of key figures in the area of occupational health and safety	GRI 403-9, 403-10
Employee issues – attracting, retaining and developing skilled workers as well as diversity and inclusion			
Art. 964b para. 2.2.	Concepts and due diligence	<p>Sustainability Report / People / Attracting, retaining and developing skilled workers / Vision and goals</p> <p>Sustainability Report / People / Diversity and inclusion / Vision and goals</p> <p>Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach</p> <p>Sustainability Report / People / Diversity and inclusion / Management approach</p>	GRI 2-23, 3-3,

Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to attract talent Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures for training and further education Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to attract talent – table of new hires and fluctuations Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent – table of comparative key figures on remuneration Sustainability Report / People / Attracting, retaining and developing skilled workers / Measures to retain and develop talent – employee satisfaction table Sustainability Report / People / Diversity and inclusion / Measures	GRI 2-21, 2-30, 202-1, 203-1, 401-1, 401-2, 401-3, 404-2, 404-3, 405-2, 407-1, 501-2,
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / People / Attracting, retaining and developing skilled workers / Management approach Sustainability Report / People / Diversity and inclusion / Management approach	GRI 3-3
Art. 964b para. 2.5.	Key performance indicators	Sustainability Report / People / Attracting, retaining and developing skilled workers / Swissgrid employees Sustainability Report / People / Diversity and inclusion / Overview of diversity at Swissgrid Sustainability Report / People / Diversity and inclusion / Measures – Key figures for parental leave table Sustainability Report / People / Diversity and inclusion / Measures – Reports of cases of discrimination table	GRI 2-7, 2-8, 202-2, 405-1
Respect for human rights			
Art. 964b para. 2.2.	Concepts and due diligence	Sustainability Report / Partnership / Respect for human rights / Vision and goals Sustainability Report / Partnership / Respect for human rights / Management approach and due diligence with regard to human rights	GRI 2-23, 3-3
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	Sustainability Report / Partnership / Respect for human rights / Results of the risk analysis and definition of measures Sustainability Report / Partnership / Respect for human rights / Outcome and process for complains Sustainability Report / Partnership / Supply chain sustainability / Measures for a sustainable supply chain	406-1, 407-1, 410-1, 414-1
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / Partnership / Respect for human rights / Results of the risk analysis and definition of measures	GRI 2-24, 3-3, 407-1, 408-1, 409-1, 410-1, 411-1, 414-1
Art. 964b para. 2.5.	Key performance indicators	Sustainability Report / Partnership / Respect for human rights / Results of the risk analysis and definition of measures Sustainability Report / Partnership / Supply chain sustainability / Risk analysis and assessment	GRI 414-1, 414-2
Combating corruption			
Art. 964b para. 2.2.	Concepts and due diligence	Sustainability Report / Partnership / Compliance and anti-corruption / Anti-corruption Sustainability Report / Partnership / Compliance and anti-corruption / Compliance	GRI 2-23, 2-24, 3-3
Art. 964b para. 2.3.	Measures taken and evaluation of the effectiveness of these measures	Sustainability Report / Partnership / Compliance and anti-corruption / Scope of application of the compliance management system Sustainability Report / Partnership / Compliance and anti-corruption / Anti-corruption Sustainability Report / Partnership / Compliance and anti-corruption / Overview of compliance key figures	GRI 2-23, 2-26, 3-3
Art. 964b para. 2.4.	Significant risks and management of these risks	Sustainability Report / Partnership / Compliance and anti-corruption / Anti-corruption	GRI 205-1
Art. 964b para. 2.5.	Key performance indicators	Sustainability Report / Partnership / Compliance and anti-corruption / Anti-corruption Sustainability Report / Partnership / Compliance and anti-corruption / Anti-corruption – Awareness and training on corruption table	GRI 205-2, 205-3

Index for reporting in accordance with TCFD

TCFD core element	Required information	Reference
Governance Disclose the organization's governance around climate-related risks and opportunities	a) Describe the board's oversight of climate-related risks and opportunities	Sustainability Report / Planet / Climate protection / Management approach
	b) Describe management's role in assessing and managing risks and opportunities	Sustainability Report / Sustainability at Swissgrid / The role of the Board of Directors in the area of sustainability Sustainability Report / Planet / Climate protection / Management approach Sustainability Report / Sustainability at Swissgrid / The role of the Executive Board in the area of sustainability
Strategy Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	Sustainability Report / Planet / Climate protection / Opportunities and risks of climate change
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	Sustainability Report / Planet / Climate protection / Overview of the risks of climate change for Swissgrid Sustainability Report / Planet / Climate protection / Inclusion in strategic, financial and operational planning
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Sustainability Report / Planet / Climate protection / Inclusion in strategic, financial and operational planning
		Sustainability Report / Planet / Climate protection / Overview of the risks of climate change for Swissgrid Note: see in particular Strategy 2027 – Energy Strategy 2050 as a driver, The grid infrastructure of the future – the Strategic Grid 2040, and the resilience measures listed in the «Overview of the risks of climate change for Swissgrid» table
Risk management Disclose how the organization identifies, assesses, and manages climate-related risks	a) Describe the organization's processes for identifying and assessing climate-related risks	Sustainability Report / Planet / Climate protection / Management approach Financial Report / Management Report / Risk assessment / Process Sustainability Report / Planet / Climate protection / Overview of the risks of climate change for Swissgrid Note: see also the footnote on the classification of risks and assessment of financial impact according to the «Overview of the risks of climate change for Swissgrid» table
	b) Describe the organization's processes for managing climate-related risks	Sustainability Report / Planet / Climate protection / Overview of the risks of climate change for Swissgrid
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Sustainability Report / Planet / Climate protection / Management approach Sustainability Report / Sustainability at Swissgrid / The role of the Board of Directors in the area of sustainability Financial Report / Management Report / Risk assessment
	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Sustainability Report / Planet / Climate protection / Inclusion in strategic, financial and operational planning Sustainability Report / Planet / Climate protection / Emission reduction measures and effectiveness Note: see in particular Climate-relevant corporate objectives for 2023 – with an impact on variable remuneration; SF6 key figures for Swissgrid; Active power losses at Swissgrid; Consumption of electricity in MWh; Swissgrid energy key figures
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Sustainability Report / Planet / Climate protection / Swissgrid's greenhouse gas footprint Sustainability Report / Planet / Climate protection / Emission reduction measures and effectiveness
Metrics and targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Sustainability Report / Planet / Climate protection / Vision and goals

Limited assurance

Swissgrid AG

Aarau

Bericht des unabhängigen Wirtschaftsprüfers
mit begrenzter Sicherheit über ausgewählte As-
pekte

an den Verwaltungsrat



Bericht des unabhängigen Wirtschaftsprüfers

mit begrenzter Sicherheit über ausgewählte Aspekte im Nachhaltigkeitsbericht 2023 an den Verwaltungsrat der Swissgrid AG

Aarau

Wir wurden von der Geschäftsführung beauftragt, eine betriebswirtschaftliche Prüfung mit einer begrenzten Sicherheit über ausgewählte Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) der Swissgrid AG für den Zeitraum vom 1. Januar 2023 bis 31. Dezember 2023 durchzuführen. Die ausgewählten Aspekte waren die Folgenden:

Umwelt

CO2 Emissionen für Scope 1,2 und 3:

- Tabelle «Treibhausgasemissionen in Tonnen CO2e»
- Tabelle «Emissionsintensität»
- Tabelle «SF6 Kennzahlen von Swissgrid»
- Tabelle «Wirkverluste von Swissgrid»

Energieverbrauch:

- Tabelle «Energieverbrauch in MWh»
- Tabelle «Energiekennzahlen Swissgrid»

Soziales

Arbeitssicherheit:

- Tabelle «Abgedeckt durch auditiertes und zertifiziertes HSE-Managementsystem»
- Absatz «HSE Inspektionen» inklusive der Tabelle
- Tabelle «Berufsunfälle Swissgrid Mitarbeitende»
- Tabelle «Berufsunfälle Dienstleister»
- Tabelle «Ursache der Unfälle (Mitarbeitende und Dienstleister)»
- Tabelle «Arbeitsbedingte Erkrankungen»

Beschäftigung und Vielfalt & Chancengleichheit:

- Tabelle «Übersicht Mitarbeitende von Swissgrid»
- Tabelle «Neue Anstellungen/ Fluktuationen, einschliesslich Pensionierungen»
- Tabelle «Vergleichskennzahlen zur Vergütung»
- Tabelle «Vorsorge bei Swissgrid»
- Tabelle «Regelmässige Leistungsbeurteilung»
- Tabelle «Zufriedenheit Mitarbeitende»
- Die erste Tabelle innerhalb des Kapitels «Überblick Diversität bei Swissgrid»
- Tabelle «Herkunftsland Mitarbeitende»
- Tabelle «Kennzahlen Elternzeit»
- Tabelle Meldungen von Diskriminierungsfällen

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PricewaterhouseCoopers AG ist Mitglied eines globalen Netzwerks von rechtlich selbständigen und voneinander unabhängigen Gesellschaften.

Die ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) wurde durch die Geschäftsführung der Swissgrid AG auf Basis der folgenden geeigneten Kriterien erstellt:

Umwelt

- Energieverbrauch gemäss GRI 302
- CO2 Emissionen für Scope 1, 2 und 3 gemäss GRI 305-1 – 305-4

Soziales

- Beschäftigung gemäss GRI 401
- Arbeitssicherheit gemäss GRI 403 (exklusiv Kennzahlen, für welche die Arbeitsstunden von Auftragnehmern benötigt werden)
- Vielfalt und Chancengleichheit gemäss GRI 405

Inhärente Grenzen

Die Genauigkeit und Vollständigkeit der Daten der ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) unterliegen inhärent vorhandenen Grenzen, welche aus der Art und Weise der Datenerhebung, -berechnung und -schätzung resultieren. Darüber hinaus unterliegt die Quantifizierung der ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) einer inhärenten Unsicherheit aufgrund unvollständiger wissenschaftlicher Erkenntnisse, die zur Bestimmung von Faktoren im Zusammenhang mit den ausgewählten Aspekten und den für die Kombination erforderlichen Werten verwendet werden, z.B. Emissionen verschiedener Gase. Unser Prüfbericht sollte deshalb im Zusammenhang mit den geeigneten Kriterien gelesen werden.

Verantwortung der Geschäftsführung

Die Geschäftsführung ist für die ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) in Übereinstimmung mit den geeigneten Kriterien verantwortlich. Diese Verantwortung beinhaltet die Ausgestaltung, Implementierung und Aufrechterhaltung angemessener interner Kontrollen mit Bezug auf den ausgewählten Aspekten im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen), die frei von wesentlichen falschen Darstellungen als Folge von Verstössen oder Irrtümern sind. Darüber hinaus ist die Geschäftsführung für die Auswahl und die Anwendung der Kriterien verantwortlich.

Unabhängigkeit und Qualitätsmanagement

Wir sind im Einklang mit dem International Code of Ethics for Professional Accountants (einschliesslich den International Independence Standards) ausgegeben vom International Ethics Standards Board for Accountants (IESBA Code) von Swissgrid AG unabhängig. Diese Anforderungen legen fundamentale Grundsätze für das berufliche Verhalten bezüglich Integrität, Objektivität, beruflicher Kompetenz und erforderlicher Sorgfalt, Verschwiegenheit und berufswürdigen Verhaltens fest.

PricewaterhouseCoopers AG wendet den Internationalen Standard für Qualitätsmanagement 1 an, der von ihr verlangt, ein Qualitätsmanagementsystem zu entwerfen, zu implementieren und zu betreiben, einschliesslich Richtlinien oder Verfahren zur Einhaltung ethischer Ansprüche, beruflicher Standards und geltender gesetzlicher und behördlicher Anforderungen.

Verantwortung des unabhängigen Wirtschaftsprüfers

Unsere Verantwortung ist es, eine betriebswirtschaftliche Prüfung durchzuführen und auf der Grundlage unserer Prüfung eine Schlussfolgerung über den ausgewählten Aspekten im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) abzugeben. Wir haben unsere Prüfung in Übereinstimmung mit dem International Standard on Assurance Engagements ISAE 3000 (Revised) „Betriebswirtschaftliche Prüfungen, die weder Prüfungen noch Reviews von vergangenheitsorientierten Finanzinformationen darstellen“ und dem International Standard on Assurance Engagements 3410 «Assurance Engagements on Greenhouse Gas Statements ('ISAE 3410')», publiziert vom International Auditing and Assurance Standards Board vorgenommen. Nach diesen Standards haben wir unsere Prüfungshandlungen so zu planen und durchzuführen, dass begrenzte Sicherheit darüber erlangt wird, ob die ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) in allen wesentlichen Belangen in Übereinstimmung mit den geeigneten Kriterien sind.



3 Swissgrid AG | Bericht des unabhängigen Wirtschaftsprüfers mit begrenzter Sicherheit

Unter Berücksichtigung von Risiko- und Wesentlichkeitsüberlegungen haben wir Prüfungshandlungen durchgeführt, um ausreichende geeignete Prüfungsnachweise zu erlangen. Die Auswahl der Prüfungshandlungen liegt im pflichtgemässen Ermessen des unabhängigen Prüfers. Bei einer betriebswirtschaftlichen Prüfung zur Erlangung einer begrenzten Sicherheit sind die durchgeführten Prüfungshandlungen im Vergleich zu einer betriebswirtschaftlichen Prüfung zur Erlangung einer hinreichenden Sicherheit weniger umfangreich, so dass dementsprechend eine geringere Sicherheit gewonnen wird.

Im Wesentlichen haben wir folgende Arbeiten durchgeführt:

- Beurteilung der Eignung und Anwendung des erweiterten Abschnitts «Umfang der Berichterstattung» oder einem besonderen Abschnitt, wie beispielsweise «Grundlage für die Erstellung des Nachhaltigkeitsberichtes»;
- Überprüfung der Anwendung des erweiterten Abschnitts «Umfang der Berichterstattung» etc. für die Berichterstattung als geeignetes Kriterium;
- Beurteilung der ausgewählten Aspekte (einschließlich der Aussagen zu den Treibhausgasen) auf der Grundlage des erweiterten Abschnitts «Umfang der Berichterstattung» im Nachhaltigkeitsbericht 2023;
- Befragungen und detaillierte Walkthroughs mit relevanten Stakeholdern für die ausgewählten Aspekte (einschließlich der Aussagen zu den Treibhausgasen);
- Einsichtnahme in Prozess- und Kontrollbeschreibungen sowie andere interne Richtlinien und relevante Dokumente;
- Analytische Verfahren;
- Wiederholung ausgewählter Berechnungen (einschließlich der Aussagen zu den Treibhausgasen);
- Zusätzliche Verfahren zur Erlangung von Prüfnachweisen, die wir als notwendig erachten (beispielsweise stichprobenartige Rückverfolgung der Nachweise mittels Belegeinsicht).

Wir sind der Auffassung, dass die von uns erlangten Prüfungsnachweise ausreichend und geeignet sind, um als Grundlage für unsere Schlussfolgerung zu dienen.

Schlussfolgerung

Bei unserer Prüfung sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) der Swissgrid AG für den Zeitraum vom 1. Januar 2023 bis 31. Dezember 2023 nicht in allen wesentlichen Belangen in Übereinstimmung mit den geeigneten Kriterien sind.

Vorgesehene Nutzer und Verwendungszweck des Berichts

Dieser Bericht ist nur für den Verwaltungsrat der Swissgrid AG bestimmt und wurde ausschliesslich erstellt, um ihm über die ausgewählten Aspekte im Nachhaltigkeitsbericht 2023 (einschliesslich der Aussagen zu den Treibhausgasen) Bericht zu erstatten, und für keinen anderen Zweck. Mit der Abgabe unserer Schlussfolgerung akzeptieren und übernehmen wir keine Verantwortung (rechtlich oder in anderer Weise) oder Haftung für die Verwendung unseres Berichts einschliesslich der Schlussfolgerung für andere Zwecke oder gegenüber anderen Personen, welchen unser Bericht vorgelegt wird oder in dessen Händen er gelangen mag, und andere Personen können sich auf unsere Schlussfolgerung nicht berufen.

Wir erlauben die Weitergabe unseres Berichts nur als Ganzes und zusammen mit den angemessenen Kriterien, damit die Geschäftsführung darlegen kann, dass sie ihrer Governance Verantwortung mit der Beauftragung eines unabhängigen Berichts nachgekommen ist, ohne dass wir damit eine Verantwortung oder Haftung gegenüber irgendeiner anderen Partei übernehmen. Soweit gesetzlich zulässig, übernehmen oder akzeptieren wir keine Verantwortung gegenüber irgendjemand anderes als der Geschäftsführung der Swissgrid AG für unsere Arbeiten oder diesen Bericht.



PricewaterhouseCoopers AG

Stefan Räbsamen

Petar Lesic

Zürich, 19. März 2024

Die Pflege und Integrität der Internetseite der Swissgrid AG liegt in der Verantwortung der Geschäftsführung; Die von den unabhängigen Wirtschaftsprüfern durchgeführten Arbeiten beinhalten keine Berücksichtigung der Pflege und Integrität der Internetseite von Swissgrid AG, und dementsprechend übernehmen die unabhängigen Wirtschaftsprüfer keine Verantwortung für Änderungen, die möglicherweise an den präsentierten Informationen oder Kriterien aufgetreten sind, seit sie auf der Internetseite präsentiert wurden.



5 Swissgrid AG | Bericht des unabhängigen Wirtschaftsprüfers mit begrenzter Sicherheit

Swissgrid committee memberships

ENTSO-E Assembly (mandatory participation under the Articles of Incorporation): this body is one of the two governing bodies of the European Network of Transmission System Operators for Electricity (ENTSO-E). It represents the 40 members of ENTSO-E.

ENTSO-E Board: the Board is the second governing body of ENTSO-E. It consists of 12 elected members.

TSO-E ICTC: the ENTSO-E Information and Communication Technologies Committee meets the business needs of the association by ensuring the governance and oversight of the technical management, development and operation of the association's ICT infrastructure, products, portfolio, standards, architecture and services.

ENTSO-E LRG: the ENTSO-E Legal and Regulatory Group is responsible for ensuring ENTSO-E's compliance with laws and regulations.

JAO SH (mandatory participation under the Articles of Incorporation): the Joint Allocation Office is the leading service provider for transmission system operators on the European electricity market. Cross-border transfer capacity rights can be auctioned via a uniform trading platform. JAO also provides accounting (clearing and settlement), contracting, reporting, project support and IT services.

TSC/TSCNET committees (mandatory participation under the Articles of Incorporation): TSCNET Services, the regional security coordinator based in Munich, supports transmission system operators in keeping the world's largest synchronous power grid stable. TSCNET Services is one of the leading regional security coordinators (RCC) in Europe. The company provides integrated services to electricity transmission system operators and their control centres to maintain the operational security of our electricity system – 24 hours a day, seven days a week.

ENTSO-E SOC: the ENTSO-E System Operations Committee is responsible for developing and maintaining a European operational framework.

ENTSO-E RG CE:

The Regional Group Continental Europe of ENTSO-E defines the framework for the regional activities of the transmission system operators of the continental European synchronous zone.

ENTSO-E RG CE CSO: the Coordinated System Operations subgroup of ENTSO-E RG CE is mainly concerned with existing regular operations according to the interconnection rules and aims to improve them and develop new processes specific to the RG CE.

ENTSO-E MC: the objective of the ENTSO-E Market Committee and the associated working groups and projects is to implement the third internal energy market package and the Clean Energy package, as they point the way to the development of a well-functioning European electricity market.

ENTSO-E SDC: the System Development Committee of ENTSO-E is responsible for the cooperation of transmission system operators in grid development and planning. Its main task is to coordinate the development of a secure, environmentally sound and economic transmission system with the aim of creating a robust European grid.

IBWT SC: the Italian Borders Working Table is the joint market coupling project for the allocation of cross-border transfer capacity between 12 European countries (Italy, Greece, France, Switzerland, Slovenia, Germany, Austria, Belgium, the Netherlands, Luxembourg, Denmark and Norway), in which the transmission system operators (ADMIE, APG, ELES, RTE, SWISSGRID and TERN) and the power exchanges work together.

HGRT/EPEX SB (mandatory participation under the Articles of Incorporation): Swissgrid participates in the Holding des Gestionnaires de Réseau de Transport d'Electricité. The holding company is owned by European transmission system operators and combines their influence on the leading spot exchange for power in Central and Western Europe, EPEX SPOT, via a 49% stake. Swissgrid sits on the Boards of Directors of HGRT and EPEX SPOT.

Core SG: Core is an association of transmission system operators in Central and Eastern Europe, which represents a capacity calculation region with uniform rules. Core sets the direction and strategic planning for its core activities, and monitors and manages projects to implement EU ordinances.

VSE Board of Directors: the Association of Swiss Electricity Companies is the nationally and internationally recognised umbrella organisation of the Swiss electricity industry, founded in 1895. It has more than 400 members who operate along the entire value chain (electricity producers, distribution system operators, cross-connected companies) and produce more than 90% of Switzerland's electricity. The VSE Board is made up of 13 representatives of eight interest groups and industry associations.

Operational Coordination Switzerland: close cooperation between all nationally involved players in the electricity sector is imperative for security of supply in Switzerland. The Operational Coordination Switzerland committee ensures coordination between the various players and the appropriate flow of information.

Other bodies:

Renewable Grid Initiative (RGI): RGI is an association of non-governmental organisations and transmission system operators from all over Europe who are committed to transparent and sustainable grid expansion. The aim is to promote the growth of renewable energies and to achieve complete decarbonisation in line with the Paris Agreement.

CIGRE: at an international level, CIGRE addresses matters relating to all grid levels, from extra-high voltage to decentralised, intelligent electricity systems. CIGRE's main goal is to optimise existing grids and energy systems and to further develop them for the future. The focus is primarily on the areas of sector coupling, storage and controllable consumers (hydrogen, hydro/heat/gas storage, heat pumping technology and electromobility).