

2023

GRI INDEX

Air Traffic and Navigation Services Company (SOC) LTD

Sustaining value
for the future



GRI CONTENT INDEX

ATNS <IR> 2022/23 GRI CONTENT INDEX

STATEMENT OF USE	Air Traffic Navigation Services has reported with reference to the GRI Standards for the period 1 April 2022 to 31 March 2023.
GRI 1 USED	GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARD(S)	Group 3: Transport, infrastructure and tourism

GRI STANDARD	DISCLOSURE	INTEGRATED REPORT OR ANNUAL FINANCIAL STATEMENTS PAGE REF	DISCLOSURE SUMMARY	OMISSION
GENERAL DISCLOSURES				
	2-1 Organisational details	Pg 10, 150 and 151	Details regarding the organisation, who we are, location, contact and services are provided by the business	
	2-2 Entities included in the organisation's sustainability reporting	Pg 16 - 17	Outline regarding the organisation's regulated, non-regulated business and Aviation Training Academy	
	2-3 Reporting period, frequency and contact point	Pg 1 and 150	Reporting period and contract details provided	
	2-4 Restatements of information	Pg 100 - 101	Restatement related to financial statements	
	2-5 External assurance	Pg 9	Internal and external assurance processes outlined	
	2-6 Activities, value chain and other business relationships	Pg 10 - 17	Overview of business and activities	
	2-7 Employees	Pg 14	No of employees reported	
	2-8 Workers who are not employees	Pg 113	ATNS permanent and non-permanent employees reported	
	2-9 Governance structure and composition	Pg 35	Board and Executive structure provided in the governance framework	
	2-10 Nomination and selection of the highest governance body	Pg 37	Nomination of the board by the Shareholder - DOT outlined	
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Pg 34 and 38	Chairman and the appointed board members included in the report including their qualification and committee membership	
	2-12 Role of the highest governance body in overseeing the management of impacts	Pg 37	Summary of the Board and Board Committee responsibilities outlined	
	2-13 Delegation of responsibility for managing impacts	Pg 40 - 55	Board and the Board Committees provide oversight on managing sustainability impacts	
	2-14 Role of the highest governance body in sustainability reporting	Pg 37 - 55	The Board provide oversight on sustainability issues including reporting supported by the Board Committees	
	2-15 Conflicts of interest	Pg 50	Process in reporting on conflict of interest outlined	
	2-16 Communication of critical concerns	Pg 26	Customer survey conducted outlined some of the critical concerns aligned to sustainability matters	
	2-17 Collective knowledge of the highest governance body	Pg 38 - 39	Board qualifications, skills and expertise reported	
	2-18 Evaluation of the performance of the highest governance body	Pg 53	New board appointed, evaluation of board performance not yet conducted	
	2-19 Remuneration policies	Pg 116	Remuneration philosophy including total reward practices outlined	



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GENERAL DISCLOSURES					
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Pg 116	Reporting on remuneration philosophy		
	2-22 Statement on sustainable development strategy	Pg 48	The Board Social and Ethics Committee considered the impact of ATNS's operations on society and the environment and, where appropriate, amended policy or approach		
	2-23 Policy commitments	Pg 60 - 61	Activities and terms of reference of social and ethics committee include responsible business conduct in areas such as promoting equality, preventing unfair discrimination corruption. Practices on environment, health and public safety, consumer relationships and labour and employment practices		
	2-24 Embedding policy commitments	Pg 40 - 41, 47 - 48	Board monitoring of responsible business conduct in areas such as promoting equality, preventing unfair discrimination corruption. Practices on environment, health and public safety, consumer relationships and labour and employment practices		
	2-27 Compliance with laws and regulations	Pg 36	The ATNS Compliance Framework approved by the Board of Directors and is a demonstration of our commitment to complying with applicable regulatory requirements. Ongoing reporting on compliance universe		
	2-28 Membership associations	Pg 12, 26 - 27	Membership and association in aviation industry included in the report both in the domestic and international		
	2-29 Approach to stakeholder engagement	Pg 21 - 27	Internal and external stakeholder and their interests outline and value created		
	2-30 Collective bargaining agreements	Pg 116	Collective bargaining agreement and employees covered reported		
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pg 72 - 73	Process for determining material issues is in the report and has been informed by the GRI process	
		3-2 List of material topics	Pg 72 - 87	Detail list of material matters and underpinning issues	
Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87			

GRI STANDARD	DISCLOSURE	INTEGRATED REPORT OR ANNUAL FINANCIAL STATEMENTS PAGE REF	DISCLOSURE SUMMARY	OMISSION
MATERIAL TOPICS				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pg 14 - 15	Detail of the business and value creation model and the economic, social and natural value created and preserved	
	201-2 Financial implications and other risks and opportunities due to climate change	Pg 117	Description on climate and possible effect to business operation which could result in financial risks.	
	201-3 Defined benefit plan obligations and other retirement plans	Pg 34 and 70 Annual Financial Statements	Retirement and benefit information including costs	
	201-4 Financial assistance received from government. No financial assistance received from government in the reporting period	-	No financial assistance received in the reporting period	
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pg 103	CAPEX infrastructure programme including detailed projects, spent and targets	
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Pg 124	Spent on local black and women suppliers reported	
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Reporting on high risk areas identified and prioritized in line with the annual plan	
	205-2 Communication and training about anti-corruption policies and procedures	Pg 106	Fraud and corruption policy and annual plan in place. Annual training conducted in the business has been reported	
	205-3 Confirmed incidents of corruption and actions taken	Pg 19 Annual Financial Statements	Incident and reporting of fraud and ethical conduct reported including action taken	



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MATERIAL TOPICS				
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	Pg 31 and 50 Annual Financial Statements	Tax assets and liabilities for the current prior period outlined including tax income and expenses	
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pg 120	Energy consumption reported which includes electricity and fuel	
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pg 119	Reporting of carbon emission, scope 1	
	305-2 Energy indirect (Scope 2) GHG emissions	Pg 119	Reporting of carbon emission, scope 2	
	305-4 GHG emissions intensity	Pg 120	Reporting of emission intensity based on scope 1 and 2 emissions	
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pg 113	New employees hired and turn over reported	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg 116	ATNS total reward monetary and non-monetary reported	
	401-3 Parental leave	Pg 116	ATNS benefits to parental leave has been reported	
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-		Omission - Information not available
	404-2 Programs for upgrading employee skills and transition assistance programs	Pg 49, 114 - 115	Outline of training and development activities in the business. The Board Committees monitored the implementation of ATNS's training and development plan	



GRI STANDARD	DISCLOSURE	INTEGRATED REPORT OR ANNUAL FINANCIAL STATEMENTS PAGE REF	DISCLOSURE SUMMARY	OMISSION
MATERIAL TOPICS				
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Pg 39	Board demographics provided	
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Pg 116	ATNS approach to discrimination and incidents reported	
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-		Omission - information not available
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pg 72 - 87		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Pg 107 - 110	Reporting on health and safety practices and performance	

TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL

TOPIC	EXPLANATION
GRI 206: Anti-competitive Behaviour 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable
GRI 402: Labor/Management Relations 2016	
402-1 Minimum notice periods regarding operational changes	Not applicable
GRI 415: Public Policy 2016	
415-1 Political contributions	Not applicable



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