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Air Traffic and Navigation Services (SOC) Ltd



ATNS 2023/2024 Global Reporting Initiative (GRI) index

Statement of use	ATNS has reported with reference to GRI standards for the period 1 April 2023 to 31 March 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standard	Group 3: Transport, infrastructure and tourism

[Access our online reports](#)



GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organisational details	Pages 8 – 10	Details regarding the organisation, who we are, location, contacts and services provided by the business	
	2-2 Entities included in the organisation's sustainability reporting	Pages 3; 8 – 10	Outline of the organisation's regulated, non -regulated business and Aviation Training Academy	
	2-3 Reporting period, frequency and contact point	Page 3; Page 106	Reporting period and contact details	
	2-4 Restatements of information	Page 81	Restatement of financial statements	
	2-5 External assurance	Page 66	Internal and external assurance processes	
	2-6 Activities, value chain and other business relationships	Pages 8 – 13	Overview of business and activities	
	2-7 Employees	Pages 89 – 92	Number of employees reported	
	2-8 Workers who are not employees	Pages 89 – 92	ATNS permanent and non-permanent employees	
	2-9 Governance structure and composition	Pages 44 – 54	Board and executive structure provided in the governance framework	
	2-10 Nomination and selection of the highest governance body	Page 49	Nomination of the board by the replace with shareholder, the Department of Transport	
	2-11 Chair of the highest governance body	Pages 32 –34 and page 44 and 45	Chairman and appointed board members included in the report, including their qualifications and committee membership	
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 49 - 54	Summary of the board and board committee responsibilities	
	2-13 Delegation of responsibility for managing impacts	Pages 48; 50-54	Board and the board committees provide oversight on managing sustainability impacts	
	2-14 Role of the highest governance body in sustainability reporting	Page 93 – 96	The board provide oversight on sustainability issues, including reporting supported by board committees	
	2-15 Conflicts of interest	Pages 42 and 102	Process in reporting on conflicts of interest	

GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
General disclosures				
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Pages 19 – 21	Customer survey conducted outlined some of the critical concerns on sustainability matters	
	2-17 Collective knowledge of the highest governance body	Pages 44 – 47	Board member qualifications, skills and expertise	
	2-18 Evaluation of the performance of the highest governance body	Page 50		
	2-19 Remuneration policies	Page 91 – 92	Remuneration philosophy, including total reward practices	
	2-20 Process to determine remuneration	Page 91 – 92	Reporting on remuneration philosophy	
	2-22 Statement on sustainable development strategy	Page 53 and pages 93 – 96	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	Page 53	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	
	2-24 Embedding policy commitments	Pages 53 and 54	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	
2-27 Compliance with laws and regulations	Pages 30 – 31	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		

GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
General disclosures				
GRI 2: General Disclosures 2021	2-28 Membership associations	Page 20	Membership and association in aviation industry included in the report, both domestic and international	
	2-29 Approach to stakeholder engagement	Pages 18 – 21	Internal and external stakeholders, their interests and value value created	
	2-30 Collective bargaining agreements	Pages 91 – 92	Collective bargaining agreement and employees covered	
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages 58 – 61	Process for determining material issues is in the report and was informed by the GRI process	
	3-2 List of material topics	Pages 58 – 61	Detailed list of material matters and underpinning issues	
	3-3 Management of material topics	Pages 58 – 61	Process for determining material issues is in the report and was informed by the GRI process	
Economic performance				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61	Process for determining material issues is in the report and was informed by the GRI process	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pages 11– 13	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	Pages 93 – 96	Description on climate and possible effect to business operation that could result in financial risks	
	201-3 Defined benefit plan obligations and other retirement plans	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	

GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Page 33 and page 82		
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 13		
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 205: Anticorruption 2016	205-1 Operations assessed for risks related to corruption	Page 52 – 53	Reporting on high-risk areas identified and prioritised in line with the annual plan	
	205-2 Communication and training on anti-corruption policies and procedures	Pages 52 – 53 (ARC and SEC)	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	Annual financial statements	Incidents and reporting of fraud and ethical conduct reported, including action taken	
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 207: Tax 2019	207-2 Tax governance, control and risk management	Annual financial statements	Tax assets and liabilities for the current prior period outlined including tax income and expenses	

GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Page 95	Energy consumption reporting, including electricity and fuel	
Emissions				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 305: Emissions 2016	305-1 Direct (scope 1) greenhouse gas emissions	Page 95	Reporting of carbon emission, scope 1	
	305-2 Energy indirect (scope 2) greenhouse gas emissions	Page 95	Reporting of carbon emission, scope 2	
	305-4 Greenhouse gas emissions intensity	Page 95	Reporting of emission intensity based on scopes 1 and 2 emissions	
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 –61		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 89	New employees hired and turnover reported	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 92	ATNS total reward monetary and non-monetary reported	
	401-3 Parental leave	Page 92	ATNS parental leave benefits reported	
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 91 – 91		
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Pages 90	Outline of training and development activities in the business. The board committees monitored the implementation of ATNS's training and development plan	
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 –61		

GRI standard disclosure	Disclosure	Integrated report or annual financial statements page reference	Disclosure summary	Omission
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 49	Board demographics provided	
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 53	ATNS approach to discrimination and incidents reported	
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 58 – 61		
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	Pages 58 – 61		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 28 and 59 and 71 – 72	Approach to mitigating safety risks. 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 behaviour, anti-trust and monopoly practices	Not applicable
GRI 402: Labour/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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