

GRI Reporting Table

GRI 2 - GENERAL DISCLOSURES		
1. The organisation and its reporting practices		Reference to 2025 SR index and/or notes
2-1	Organisational details	1.2.3 - Governance and organisation 1.3 - Staff
2-2	Entities included in the organisation's sustainability reporting	1.2.3 - Governance and organisation 1.1 - Guide to reading, stakeholders and materiality
2-3	Reporting period, frequency and contact point	1.1 - Guide to reading, stakeholders and materiality
2-4	Restatements of information	
2-5	External assurance	Feasibility analysis of future editions
2. Activities and workers		Reference to 2025 SR index and/or notes
2-6	Activities, value chain and other business relationships	2 - Economic performance 4.4.1 - Equity investments in public and private third parties
2-7	Employees	1.3 - Staff
2-8	Workers who are not employees	
3. Governance		Reference to 2025 SR index and/or notes
2-9	Governance structure and composition	1.2.3 - Governance and organisation
2-10	Nomination and selection of the highest governance body	
2-11	Chair of the highest governance body	

3. Governance		Reference to 2025 SR index and/or notes
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 - Guide to reading, stakeholders and materiality Rector's Presentation
2-13	Delegation of responsibility for managing impacts	
2-14	Role of the highest governance body in sustainability reporting	
2-15	Conflicts of interest	1.2.1 Identity, principles and values
2-16	Communication of critical concerns	1.2.1 Identity, principles and values 4.3.3 - Organisational well-being
2-17	Collective knowledge of the highest governance body	1.2.2 - Actions and results 1.1 - Guide to reading, stakeholders and materiality
2-18	Evaluation of the performance of the highest governance body	
2-19	Remuneration policies	4.3.1 Personnel policies
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	

4. Strategy, policies and practices		Reference to 2025 SR index and/or notes
2-22	Statement on sustainable development strategy	1.2.2 - Actions and results 1.1 - Guide to reading, stakeholders and materiality
2-23	Policy commitments	
2-24	Embedding policy commitments	
2-25	Processes to remediate negative impacts	1.2.1 Identity, principles and values
2-26	Mechanisms for seeking advice and raising concerns	
2-27	Compliance with laws and regulations	
2-28	Membership associations	4.4.1 - Equity investments in public and private third parties 4.4.2 - International Outreach
5. Stakeholder engagement		Reference to 2025 SR index and/or notes
2-29	Approach to stakeholder engagement	1.1 - Guide to reading, stakeholders and materiality
2-30	Collective bargaining agreements	4.3.1 - Personnel policies
GRI 3 MATERIAL TOPICS		
3-1	Process to determine material topics	1.1 - Guide to reading, stakeholders and materiality
3-2	List of material topics	
3-3	Management of material topics	

GRI 200: ECONOMIC TOPICS

GRI 201: Economic Performance		Reference to 2025 SR index and/or notes
201-1	Direct economic value generated and distributed	2.1 - Economic value generated, distributed and retained
201-2	Financial implications and other risks and opportunities due to climate change	3 - Environmental Impacts
201-3	Defined benefit plan obligations and other retirement plans	All University employees are enrolled in the public pension scheme. Contracted employees – professional staff and foreign language instructors – can enrol in the supplementary pension fund. Both are managed by the Italian National Institute for Social Security (INPS – Gestione Dipendenti Pubblici).
201-4	Financial assistance received from government	2.1 - Economic value generated, distributed and retained 2.2 - Financing and assets
GRI 202: Market Presence		Reference to 2025 SR index and/or notes
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	NA Remuneration is determined on the basis of contract areas as per the applicable collective bargaining agreements.
202-2	Proportion of senior management hired from the local community	NA The University's hiring regulations are defined by law on the basis of comparative assessment procedures and public calls for applications, and in compliance with the legislation on the right of persons with disabilities to work. 89% of the managers reside in Emilia-Romagna, specifically 75% in the province of Bologna, 6.25% in the province of Rimini, 6.25% in the province of Ravenna and 12.5% in the province of Forlì-Cesena.

GRI 203: Indirect Economic Impacts		Reference to 2025 SR index and/or notes
203-1	Infrastructure investments and services supported	4.4.4 - Commitment to Cultural Heritage and Open Science 4.4.6 Sport and Promotion of Health 3.1 - Environmental policies and sustainability governance: targets and planning tools 3.3 - Environmental impact of real estate assets and infrastructure
203-2	Significant indirect economic impacts	2 - Economic performance 4.1.4 - Student services 4.3.4 - Welfare and other benefits 3.5 - circular economy initiatives 4.2 - Research and innovation
GRI 204: Procurement Practices		Reference to 2025 SR index and/or notes
204-1	Proportion of spending on local suppliers	3.2 - Economic value generated, distributed and retained
GRI 205: Anti-corruption		Reference to 2025 SR index and/or notes
205-1	Operations assessed for risks related to corruption	1.2.1 Identity, principles and values
205-2	Communication and training about anti-corruption policies and procedures	
205-3	Confirmed incidents of corruption and actions taken	
GRI 206: Anti-competitive behaviour		Reference to 2025 SR index and/or notes
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	NA
GRI 207: Tax		Reference to 2025 SR index and/or notes
207-1	Approach to tax	NA
207-2	Tax governance, control and risk management	NA

GRI 207: Tax		Reference to 2025 SR index and/or notes
207-3	Stakeholder engagement and management of concerns related to tax	NA
207-4	Country-by-country reporting	NA
GRI 300: ENVIRONMENTAL TOPICS		
GRI 301: Materials		Reference to 2025 SR index and/or notes
301-1	Materials used by weight or volume	3.1 - Environmental policies and sustainability governance: targets and planning tools 3.2 - Energy Efficiency and Resource Management
301-2	Recycled input materials used	3.5 - Circular Economy Initiatives
301-3	Reclaimed products and their packaging materials	NA The University's activity does not entail significant use of packaging materials.
GRI 302: Energy		Reference to 2025 SR index and/or notes
302-1	Energy consumption within the organisation	3.1 - Environmental policies and sustainability governance: targets and planning tools 3.2 - Energy Efficiency and Resource Management 3.4 - Reduction of CO ₂ emissions 3.5 - Circular Economy Initiatives
302-2	Energy consumption outside the organisation	
302-3	Energy intensity	
302-4	Reduction of energy consumption	
302-5	Reductions in energy requirements of products and services	

GRI 303: Water and Effluents		Reference to 2025 SR index and/or notes
303-1	Interactions with water as a shared resource	3.2 - Energy Efficiency and Resource Management (3.3.2 Water)
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	The University draws water from the public aqueduct.
303-4	Water discharge	3.2 - Energy Efficiency and Resource Management (3.3.2 Water)
303-5	Water consumption	3.2 - Energy Efficiency and Resource Management (3.3.2 Water)
GRI 304: Biodiversity		Reference to 2025 SR index and/or notes
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.5 - Circular Economy Initiatives 3.7 - Biodiversity
304-2	Significant impacts of activities, products and services on biodiversity	The University's activities are mainly carried out in built-up areas, where no significant impacts on biodiversity are generated. Agricultural scientific research, which involves carrying out land cultivation activities for agricultural purposes, has a negligible impact on biodiversity.
304-3	Habitats protected or restored	3.7 - Biodiversity
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	The University's activities are mainly carried out in built-up areas, where no significant impacts on biodiversity are generated. Agricultural scientific research, which involves carrying out land cultivation activities for agricultural purposes, has a negligible impact on biodiversity.

GRI 305: Emissions		Reference to 2025 SR index and/or notes
305-1	Direct (Scope 1) GHG emissions	3.2 - Energy efficiency and resource management (3.3.1 Consumption, electricity, gas and district heating) 3.4 - Reduction of CO ₂ emissions
305-2	Energy indirect (Scope 2) GHG emissions	
305-3	Other indirect (Scope 3) GHG emissions	
305-4	GHG emissions intensity	3.2 - Energy efficiency and resource management (3.3.1 Consumption, electricity, gas and district heating)
305-5	Reduction of GHG emissions	3.2 - Energy efficiency and resource management (3.3.1 Consumption, electricity, gas and district heating) 3.4 - Reduction of CO ₂ emissions
305-6	Emissions of ozone-depleting substances (ODS)	
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	
GRI 306 a): Waste		Reference to 2025 SR index and/or notes
306-1	Waste generation and significant waste-related impacts	3.5 - Circular Economy Initiatives
306-2	Management of significant waste-related impacts	
306-3	Waste generated	
306-4	Waste diverted from disposal	
306-5	Waste directed to disposal	

GRI 306 b): Effluents and waste		Reference to 2025 SR index and/or notes
306-3	Significant spills	A spill control and clean-up procedure is in place for workplace spills, as per the chemical and biological risk management manuals. For accident reporting purposes, reference is made to the University procedure for the management of accidents and near misses, which also records reported and confirmed occurrences.
GRI 308: Supplier Environmental Assessment		Reference to 2025 SR index and/or notes
308-1	New suppliers that were screened using environmental criteria	2.3 - Procurement Policies and Green Public Procurement 3.3 - Environmental impact of real estate assets and infrastructure
308-2	Negative environmental impacts in the supply chain and actions taken	
GRI 400: SOCIAL TOPICS		
GRI 401: Employment		Reference to 2025 SR index and/or notes
401-1	New employee hires and employee turnover	1.3 - Staff
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3.1 - Personnel policies 4.3.2 - Training 4.3.3 - Organisational well-being 4.3.4 - Welfare and other benefits
401-3	Parental leave	NA
GRI 402: Labour/management relations		Reference to 2025 SR index and/or notes
402-1	Minimum notice periods regarding operational changes	4.3.1 - Staff Policies (Internal and External Mobility). Job security and freedom of teaching are constitutionally guaranteed for teaching staff; in 2023, the University updated its regulations governing internal mobility between and within Departments.

GRI 403: Occupational Health and Safety		Reference to 2025 SR index and/or notes
403-1	Occupational health and safety management system	Legislative Decree 81/08 – The management system is set out and described in Chapter 1 of the Health and Safety Manual published on the University's intranet page.
403-2	Hazard identification, risk assessment and incident investigation	The University draws up a General Policy Document at its annual meeting (Article 35, Legislative Decree 81/08). The competency requirements of personnel carrying out risk assessments are checked every year, pursuant to Legislative Decree 81/08. This is an internal audit based on training requirements. Each document is complete with an improvement programme and a schedule of assessments. Workers undertake the training courses required by Legislative Decree 81/08 and are aware of who is in charge of these roles at each facility. With regard to retaliation, they can turn to multiple figures (Ombudsman, Confidential Counsellor, etc.) and actions are taken in accordance with the Code of Ethics (Article 9). Article 33, paragraph 2 of Legislative Decree 81/08 – "The members of the prevention and protection service are bound to secrecy with regard to the work processes of which they become aware in the performance of their duties under this legislative decree. Incident management procedure (P11/SPP)".
403-3	Occupational health services	The service does not report the main types of occupational diseases. NA workplace hazards that pose occupational disease risks are not relevant to the service.
403-4	Worker participation, consultation and communication on occupational health and safety	The Occupational Health Centre carries out worker health surveillance pursuant to Legislative Decrees 81/2008 and 101/2020. The Prevention and Protection Service is tasked with performing risk assessment, identifying the hazards at the University and promoting safety in all respects. The Occupational Health Centre collaborates with the Prevention and Protection Service for the purpose of protecting workers' health, as set out in Article 25, paragraph 1 (a) of Legislative Decree 81/2008.
403-5	Worker training on occupational health and safety	The report presented at the annual meeting (Article 35 of Legislative Decree 81/08) includes the Annual APOS Report (in conjunction with the meeting) and the Prevention and Protection Service (SPP) Training Plan.
403-6	Promotion of worker health	4.3.4 - Welfare and other Benefits (Health Insurance) 1.2.3 - Governance and organisation 4.3.2 - Training 4.3.3 - Organisational well-being 7.6 - Sport and promotion of health

GRI 403: Occupational Health and Safety		Reference to 2025 SR index and/or notes
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Application of Article 26 of Legislative Decree 81/08 with procedure P08/SPP.
403-8	Workers covered by an occupational health and safety management system	The way occupational health and safety is managed in the University is set out in P01/SPP and in the Regulations on occupational health and safety (Rector's Decree no. 87 of 7 February 2013, as amended), also referred to in Chapter 1 of the Health and Safety Manual.
403-9	Work-related injuries	4.3.5 - Occupational Health and Safety
403-10	Occupational diseases	<p>The task of the Occupational Health Physician is not to identify and remove hazards, or minimise risks, except in the sense of protecting each worker by means of medical examinations and the expression of suitability judgments that may provide for prescriptive or restrictive measures. The Occupational Health Centre carries out worker health surveillance pursuant to Legislative Decrees 81/2008 and 101/2020.</p> <p>The Prevention and Protection Service is tasked with performing risk assessment, identifying the hazards at the University and promoting safety in all respects. The Occupational Health Centre collaborates with the Prevention and Protection Service for the purpose of protecting workers' health, as set out in Article 25, paragraph 1 (a) of Legislative Decree 81/2008: "The Occupational Health Physician works alongside the Employer and the Prevention and Protection Service in the assessment of risks, also for the purpose of planning health surveillance, where necessary, in the preparation and implementation of measures for the protection of the psychological and physical integrity and health of workers, in workers' training and education on matters within his/her competence, and in the organisation of the first aid service, considering the specific type of work and exposure and the peculiar work organisation methods. He/she also contributes to the implementation and enhancement of voluntary 'health promotion' programmes in accordance with the principles of social responsibility."</p>

GRI 404: Training and Education		Reference to 2025 SR index and/or notes
404-1	Average hours of training per year per employee	4.3.2 - Training
404-2	Programmes for upgrading employee skills and transition assistance programmes	4.3.2 - Training
404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity		Reference to 2025 SR index and/or notes
405-1	Diversity of governance bodies and employees	1.3.1 Equal opportunities and inclusion (For more details please refer to the 2025 Gender Equality Report)
405-2	Ratio of basic salary to total remuneration of women to men	For more details please refer to the 2025 Gender Equality Report.
GRI 406: Non-Discrimination		Reference to 2025 SR index and/or notes
406-1	Incidents of discrimination and corrective actions taken	4.3.3 - Organisational well-being (Inclusion and protection)
GRI 407: Freedom of Association and Collective Bargaining		Reference to 2025 SR index and/or notes
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Considering that the University's activities are mainly carried out in Italy, compliance with current legislation already protects workers' rights in terms of freedom of association and collective bargaining.
GRI 408: Child labour		Reference to 2025 SR index and/or notes
408-1	Operations and suppliers at significant risk for incidents of child labour	This is covered by compliance with national legislation on labour rights.

GRI 409: Forced Labour		Reference to 2025 SR index and/or notes
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	This is covered by compliance with national legislation on labour rights.
GRI 410: Security Practices		Reference to 2025 SR index and/or notes
410-1	Security personnel trained in human rights policies or procedures	Given the type of activity carried out, the University does not come into direct contact with situations where human rights may be violated, as hiring practices and in general all operations take place in compliance with national laws that already protect these rights. The University, however, provides training on human rights to all possible stakeholders inside and outside the University of Bologna.
GRI 411: Rights of Indigenous Peoples		Reference to 2025 SR index and/or notes
411-1	Incidents of violations involving rights of indigenous peoples	NA
GRI 413: Local Communities		Reference to 2025 SR index and/or notes
413-1	Operations with local community engagement, impact assessments and development programmes	4.2.6 - Research Enhancement and Technology Transfer
413-2	Operations with significant actual and potential negative impacts on local communities	3.2 - Energy Efficiency and Resource Management 3.4 - Reduction of CO ₂ emissions 3.5 - Circular Economy Initiatives
GRI 414: Supplier Social Assessment		Reference to 2025 SR index and/or notes
414-1	New suppliers that were screened using social criteria	2.3 - Procurement Policies and Green Public Procurement
414-2	Negative social impacts in the supply chain and actions taken	

GRI 415: Public Policy		Reference to 2025 SR index and/or notes
415-1	Political contributions	NA
GRI 416: Customer health and safety		Reference to 2025 SR index and/or notes
416-1	Assessment of the health and safety impacts of product and service categories	2.1 - Economic value generated, distributed and retained 2.3 - Procurement Policies and Green Public Procurement
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: Marketing and Labelling		Reference to 2025 SR index and/or notes
417-1	Requirements for product and service information and labelling	The University's programme catalogue and services are published on the University website. The University complies with the provisions of the current national legislation on marketing and advertising. It complies with Legislative Decree no. 208 dated 8 November 2021 (Consolidated act on audiovisual media services), and reports any mass advertising costs incurred to the Italian Communications Regulatory Authority. In its communications and advertising messages, the University of Bologna observes the principles set out in its Code of Ethics, as regards the image that the University wishes to convey internally and externally. The Regulations governing the authorisation for temporary use of premises of Alma Mater Studiorum – Università di Bologna set out specific criteria for authorising third-party concessionaires to use University premises for advertising purposes.
417-2	Incidents of non-compliance concerning product and service information and labelling	NA
417-3	Incidents of non-compliance concerning marketing communications	NA

GRI 418: Customer Privacy		Reference to 2025 SR index and/or notes
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	The University aims to ensure that the personal data of its students, employees and any other subject who has a relationship with it is processed in a correct and transparent manner, pursuant to Regulation (EU) 2016/679.