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# 2023 GRI, SASB, and UN Global Compact Disclosures

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The following policies that are referenced in this document can be found on our website:

- [Code of Business Ethics](#)
- [Diversity, Equity, Inclusion and Belonging Policy](#)
- [Human Rights and Modern Slavery Policy](#)
- [Supplier Code of Conduct](#)
- [Environmental Policy](#)

# GRI Content Index

**Statement of use** Wolters Kluwer has reported the information cited in this GRI content index for the period January 1st, 2023, to December 31st, 2023, with reference to the GRI Standards.

**GRI 1 used** *GRI 1: Foundation 2021*

GRI standard	Disclosure	Location
<b>GRI 2: General Disclosures 2021</b>	<i>2-1 Organizational details</i>	2023 Annual Report/Strategic Report/Wolters Kluwer at a glance 2023 Annual Report/Strategic Report/Organizational structure and executive team 2023 Annual Report/Governance/Corporate governance 2023 Annual Report/Other information/Contact information
	<i>2-3 Reporting period, frequency and contact point</i>	2023 Annual Report/Financial statements/Notes to the consolidated financial statements
	<i>2-4 Restatements of information</i>	2023 Annual Report/Sustainability statements/General disclosures/Basis of preparation/ Disclosures in relation to specific circumstances (BP-2) 2023 Annual Report/ Other information /Five-year key figures
	<i>2-5 External assurance</i>	2023 Annual Report/Financial statements/Independent auditor's report 2023 Annual Report/Sustainability statements/Our approach to sustainability/ Our sustainability data reporting
	<i>2-6 Activities, value chain and other business relationships</i>	2023 Annual Report/Strategic Report/Strategy and business model 2023 Annual Report/Strategic Report/Wolters Kluwer at a glance 2023 Annual Report/Strategic Report/Corporate Performance & ESG 2023 Annual Report/Strategic Report/Financial & Corporate Compliance 2023 Annual Report/Strategic Report/Health 2023 Annual Report/Strategic Report/Tax and Accounting 2023 Annual Report/Strategic Report/Legal and Regulatory 2023 Annual Report/Sustainability statements/General disclosures/Strategy/Interests and views of stakeholders (SBM-2) 2023 Annual Report/Sustainability statements/General disclosures/Strategy/ Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/General disclosures/Basis of preparation/ General basis for preparation (BP-1) 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Description of the process to identify and assess material impacts, risks, and opportunities (IRO-1)
	<i>2-7 Employees</i>	2023 Annual Report/Strategic Report/Wolters Kluwer at a glance 2023 Annual Report/Strategic Report/Strategy and business model/Employees and talent management 2023 Annual Report/Sustainability statements/General disclosures/Strategy/Interests and views of stakeholders (SBM-2) 2023 Annual Report/Sustainability statements/General disclosures/Strategy/ Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1) 2023 Annual Report/Governance/Risk management/Operational risks/Talent and organization
	<i>2-9 Governance structure and composition</i>	2023 Annual Report/Strategic Report/Organizational structure and executive team 2023 Annual Report/Governance/Corporate governance 2023 Annual Report/Governance/Executive Board and Supervisory Board
	<i>2-10 Nomination and selection of the highest governance body</i>	2023 Annual Report/Governance/Corporate governance

# GRI Content Index continued

GRI standard	Disclosure	Location
	2-11 Chair of the highest governance body	2023 Annual Report/Governance/Executive Board and Supervisory Board
	2-12 Role of the highest governance body in overseeing the management of impacts	2023 Annual Report/Sustainability statements/General disclosures/Governance/Information provided to and sustainability matters addressed by the Executive Board and Supervisory Board (GOV-2) 2023 Annual Report/Sustainability statements/TCFD index
	2-13 Delegation of responsibility for managing impacts	2023 Annual Report/Governance/Responsibility for risk management 2023 Annual Report/Governance/Risk management process 2023 Annual Report/Sustainability statements/General disclosures/Information provided to and sustainability matters addressed by the Executive Board and Supervisory Board (GOV-2) 2023 Annual Report/Sustainability statements/General disclosures/Governance/Integration of sustainability-related performance in incentive schemes (GOV-3) 2023 Annual Report/Sustainability statements/General disclosures/Governance/Risk management and internal controls over sustainability reporting (GOV-5) 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk and opportunity management 2023 Annual Report/Sustainability statements/TCFD index
	2-14 Role of the highest governance body in sustainability reporting	2023 Annual Report/Sustainability statements/General disclosures/Governance/Role of the Executive Board and Supervisory Board (GOV-1) 2023 Annual Report/Sustainability statements/General disclosures/Governance/Information provided to and sustainability matters addressed by the Executive Board and Supervisory Board (GOV-2) 2023 Annual Report/Sustainability statements/General disclosures/Governance/Risk management and internal controls over sustainability reporting (GOV-5)
	2-15 Conflicts of interest	2023 Annual Report/Governance/Corporate Governance/Supervisory Board
	2-16 Communication of critical concerns	2023 Annual Report/Governance/Risk management 2023 Annual Report/Governance/Statements by the Executive Board 2023 Annual Report/Sustainability statements/General disclosures/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)
	2-17 Collective knowledge of the highest governance body	2023 Annual Report/Strategic Report/Organizational structure and Executive team 2023 Annual Report/Governance/Corporate governance/Supervisory board/Provision of information 2023 Annual Report/Governance/Corporate governance/Environmental, social, and governance matters 2023 Annual Report/Governance/Statements by the Executive Board 2023 Annual Report/Governance/Report of the Supervisory Board 2023 Annual Report/Sustainability statements/General disclosures/Governance/Information provided to and sustainability matters addressed by the Executive Board and Supervisory Board (GOV-2)
	2-18 Evaluation of the performance of the highest governance body	2023 Annual Report/Governance/Report of the Supervisory Board
	2-19 Remuneration policies	2023 Annual Report/Governance/Corporate governance/Remuneration 2023 Annual Report/Governance/Corporate governance/Supervisory board/Remuneration 2023 Annual Report/Governance/Remuneration report 2023 Annual Report/Sustainability statements/General disclosures/Governance/Integration of sustainability-related performance in incentive schemes (GOV-3)
	2-20 Process to determine remuneration	2023 Annual Report/Governance/Corporate governance/Remuneration 2023 Annual Report/Governance/Remuneration report 2023 Annual Report/Sustainability statements/General disclosures/Governance/Integration of sustainability-related performance in incentive schemes (GOV-3)

# GRI Content Index continued

GRI standard	Disclosure	Location
	2-21 Annual total compensation ratio	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Remuneration metrics (S1-16)/Annual total remuneration ratio
	2-22 Statement on sustainable development strategy	2023 Annual Report/Strategic Report/Q&A with Nancy McKinstry 2023 Annual Report/Strategic Report/Strategy and business model 2023 Annual Report/Sustainability statements/Our approach to sustainability 2023 Annual Report/Sustainability statements/General disclosures/Strategy 2023 Annual Report/Sustainability statements/Environmental disclosures 2023 Annual Report/Sustainability statements/Social disclosures 2023 Annual Report/Sustainability statements/Governance disclosures
	2-23 Policy commitments	2023 Annual Report/Sustainability statements/Our approach to sustainability 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Environmental disclosures/Transition plan for climate change mitigation (E1-1) 2023 Annual Report/Sustainability statements/Environmental disclosures/Policies related to climate change migration and adaptation (E1-2) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Policies related to own workforce (S1-1) 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Policies related to value chain workers (S2-1) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (S4)/Policies related to consumers and end-users (S4-1) 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)
	2-25 Processes to remediate negative impacts	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3) 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (S4)/Processes to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3) 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)
	2-26 Mechanisms for seeking advice and raising concerns	2023 Annual Report/Governance/Risk management/Legal & Compliance Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/General disclosures/Interests and views of stakeholders (SBM-2) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Processes for engaging with own workforce and workers' representatives about impacts (S1-2) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Incidents, complaints, and severe human rights impacts (S1-17) 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)
	2-29 Approach to stakeholder engagement	2023 Annual Report/Sustainability statements/Our approach to sustainability 2023 Annual Report/Sustainability statements/General disclosures/Interests and views of stakeholders (SBM-2)

# GRI Content Index continued

GRI standard	Disclosure	Location
	2-30 <i>Collective bargaining agreements</i>	2023 Annual Report/Sustainability Strategy/Social disclosures/Workers in the value chain (ESRS S2)/Policies related to value chain workers (S2-1) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Processes for engaging with own workforce and workers' representatives about impacts (S1- 2) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3)
<b>GRI 3: Material Topics 2021</b>	3-1 <i>Process to determine material topics</i>	2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Description of the process to identify and assess material impacts, risks, and opportunities (IRO-1)
	3-2 <i>List of material topics</i>	2023 Annual Report/Sustainability statements/General disclosures/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)
	3-3 <i>Management of material topics</i>	2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P)
<b>GRI 201: Economic Performance 2016</b>	201-1 <i>Direct economic value generated and distributed</i>	2023 Annual Report/Financial statements/Consolidated financial statements 2023 Annual Report/Financial Statements/Notes to the consolidated financial statements
	201-2 <i>Financial implications and other risks and opportunities due to climate change</i>	2023 Annual Report/Governance/Risk management/Operational risks/ Business interruption 2023 Annual Report/Sustainability statements/Environmental disclosures/ Climate change/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/Environmental disclosures/ Climate change/Description of the processes to identify and assess material climate-related impacts, risks, and opportunities (IRO-1) 2023 Annual Report/Sustainability statements/TCFD index
	201-3 <i>Defined benefit plan obligations and other retirement plans</i>	2023 Annual Report/Governance/Risk management/Operational risks/Talent and organization 2023 Annual Report/Governance/Risk management/Financial & financial reporting risks/ Post-employment benefits 2023 Annual Report/Governance/Remuneration report 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/ Note 12 – Employee benefit expenses 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/ Note 30 – Employee benefits
	201-4 <i>Financial assistance received from government</i>	2023 Annual Report/Financial statements/Notes to the consolidated financial statements/ Note 3 – Accounting estimates and judgements
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 <i>Infrastructure investments and services supported</i>	2023 Annual Report/Governance/Risk management/Operational risks/Supply chain dependency and project execution 2023 Annual Report/Sustainability statements/General disclosures/Strategy/ Strategy, business model, and value chain (SBM-1) 2023 Annual Report/Sustainability statements/General disclosures/Strategy/Interests and views of stakeholders (SBM-2) 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk and opportunity management/Description of the process to identify and assess material impacts, risks, and opportunities (IRO-1)/Material impacts, risks, and opportunities and their interaction with the Sustainable Development Goals

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GRI standard	Disclosure	Location
	203-2 Significant indirect economic impacts	2023 Annual Report/Strategic Report/Strategy and business model/Product development and innovation 2023 Annual Report/Sustainability statements/General disclosures/Strategy/Strategy, business model, and value chain (SBM-1)
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	2023 Annual Report/Governance/Risk management/Legal & compliance risks/Regulatory and compliance
	205-2 Communication and training about anti-corruption policies and procedures	2023 Annual Report/Governance/Risk management/Legal & compliance risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)  For more information, please refer to the Wolters Kluwer Code of Business Ethics, available on our website.
	205-3 Confirmed incidents of corruption and actions taken	2023 Annual Report/Governance/Risk management/Legal & compliance risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023 Annual Report/Governance/Risk management/Strategic risks 2023 Annual Report/Governance/Risk management/Operational risks 2023 Annual Report/Governance/Risk management/Legal & compliance risks/Regulatory and compliance  For more information, please refer to the Wolters Kluwer Code of Business Ethics, available on our website.
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	2023 Annual Report/Governance/Risk management/Financial & financial reporting risks/Taxes
	207-2 Tax governance, control, and risk management	2023 Annual Report/Governance/Risk management/Financial & financial reporting risks/Taxes
	207-3 Stakeholder engagement and management of concerns related to tax	2023 Annual Report/Governance/Risk management/Financial & financial reporting risks/Taxes 2023 Annual Report/Financial statements/Independent auditor's report 2023 Annual Report/Other information/Wolters Kluwer Shares and Bonds/Investor Relations/Shareholder engagement
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Energy consumption and mix (E1-5) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)
	302-2 Energy consumption outside of the organization	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Energy consumption and mix (E1-5) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)
	302-3 Energy intensity	2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation
	302-4 Reduction of energy consumption	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Transition plan for climate change mitigation (E1-1) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Actions and resources in relation to climate change policies (E1-3) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Targets related to climate change mitigation and adaptation (E1-4)
	302-5 Reductions in energy requirements of products and services	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)/Gross scope 3:11 emissions

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GRI standard	Disclosure	Location
<b>GRI 303: Water and Effluents 2018</b>	303-5 <i>Water consumption</i>	2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation
<b>GRI 305: Emissions 2016</b>	305-1 <i>Direct (Scope 1) GHG emissions</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)/Summary 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)/Gross scope 1 and 2 GHG emissions
	305-2 <i>Energy indirect (Scope 2) GHG emissions</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)
	305-3 <i>Other indirect (Scope 3) GHG emissions</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)
	305-4 <i>GHG emissions intensity</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Gross GHG emissions (E1-6)/GHG emissions intensity
	305-5 <i>Reduction of GHG emissions</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Transition plan for climate change mitigation (E1-1) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Actions and resources in relation to climate change policies (E1-3) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Targets related to climate change mitigation and adaptation (E1-4)
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 <i>New suppliers that were screened using environmental criteria</i>	2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Workers in the value chain company-specific metrics
<b>GRI 401: Employment 2016</b>	401-1 <i>New employee hires and employee turnover</i>	2023 Annual Report/Strategic Report/Strategy and business model/Employees and talent management 2023 Annual Report/Sustainability statements/Social disclosures/Characteristics of our employees (S1-6) 2023 Annual Report/Sustainability statements/Social disclosures/Employee turnover 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/Note 13 – Employee benefit expenses 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/Note 30 – Employee benefits
	401-2 <i>Benefits provided to full-time employees that are not provided to temporary or part-time employees</i>	2023 Annual Report/Governance/Risk management/Financial & financial reporting risks/Post-employment benefits 2023 Annual Report/Sustainability statements/Social disclosures/Work-life balance 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/Note 13 – Employee benefit expenses 2023 Annual Report/Financial statements/Notes to the consolidated financial statements/Note 30 – Employee benefits
	401-3 <i>Parental leave</i>	2023 Annual Report/Sustainability statements/Social disclosures/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Work-life balance 2023 Annual Report/Sustainability statements/Social disclosures/Work-life balance metrics (S1-15)



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GRI standard	Disclosure	Location
<b>GRI 403: Occupational Health and Safety 2018</b>	<i>403-1 Occupational health and safety management system</i>	2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/General disclosures/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/General disclosures/Workers in the value chain (ESRS S2)/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)
	<i>403-6 Promotion of worker health</i>	2023 Annual Report/Strategic Report/Strategy and business model/Case study/Comprehensive range of well-being programs for all employees 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/General disclosures/Workers in the value chain (ESRS S2)/Policies related to value chain workers (S2-1) 2023 Annual Report/Sustainability statements/Social disclosures/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Work-life balance 2023 Annual Report/Financial Statements/Notes to the consolidated financial statements/Note 30 – Employee benefits
<b>GRI 404: Training and Education 2016</b>	<i>404-1 Average hours of training per year per employee</i>	2023 Annual Report/Sustainability statements/General disclosures/Disclosure requirements covered by the Sustainability statements (IRO-2) 2023 Annual Report/Sustainability statements/Social disclosures/Training and skills development metrics (S1-13)
	<i>404-2 Programs for upgrading employee skills and transition assistance programs</i>	2023 Annual Report/Strategic Report/Strategy and business model/Employees and talent management 2023 Annual Report/Sustainability statements/General disclosures/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/General disclosures/Tracking effectiveness of policies and actions through targets (MDR-T) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1) Policies related to own workforce (S1-1) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Training and skills development 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Privacy 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1) 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct company-specific metrics

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GRI standard	Disclosure	Location
	404-3 <i>Percentage of employees receiving regular performance and career development reviews</i>	2023 Annual Report/Sustainability statements/General disclosures/Disclosure requirements covered by the Sustainability statements (IRO-2) 2023 Annual Report/Sustainability statements/Social disclosures/Training and skills development metrics (S1-13)
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 <i>Diversity of governance bodies and employees</i>	2023 Annual Report/Sustainability statements/General disclosures/Disclosure requirements covered by the Sustainability statements (IRO-2) 2023 Annual Report/Sustainability statements/General disclosures/Metrics and targets/Tracking effectiveness of policies and actions through targets (MDR-T) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Diversity, Equity, Inclusion, and Belonging (DEIB) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Characteristics of our employees (S1-6)/Headcount by gender 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Diversity metrics (S1-9)/Headcount by employee category and gender  For more information, please refer to the Wolters Kluwer Diversity, Equity, Inclusion and Belonging Policy on our website.
	405-2 <i>Ratio of basic salary and remuneration of women to men</i>	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Remuneration metrics (S1-16)/Pay gap 2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation
<b>GRI 406: Non-discrimination 2016</b>	406-1 <i>Incidents of discrimination and corrective actions taken</i>	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Incidents, complaints, and severe human rights impacts (S1-17) 2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 <i>Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</i>	2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2) 2023 Annual Report/Sustainability statements/Governance disclosures/Business Conduct (G1)/Business conduct policies and corporate culture (G1-1) 2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation  For more information, please refer to the Wolters Kluwer Code of Business Ethics, and Human Rights Policy available on our website.
<b>GRI 408: Child Labor 2016</b>	408-1 <i>Operations and suppliers at significant risk for incidents of child labor</i>	2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation  For more information, please refer to the Wolters Kluwer Human Rights Policy and Supplier Code of Conduct available on our website.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 <i>Operations and suppliers at significant risk for incidents of forced or compulsory labor</i>	2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/List of data points that derive from other EU legislation  For more information, please refer to the Wolters Kluwer Supplier Code of Conduct available on our website.

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GRI standard	Disclosure	Location
<b>GRI 410: Security Practices 2016</b>	<i>410-1 Security personnel trained in human rights policies or procedures</i>	2023 Annual Report/Governance/Risk management/Operational risks/ IT and cybersecurity 2023 Annual Report/Governance/Risk management/Fraud 2023 Annual Report/Governance/Risk management/Legal & Compliance Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/Governance disclosures/Business Conduct (G1)/Business conduct policies and corporate culture (G1-1)
<b>GRI 414: Supplier Social Assessment 2016</b>	<i>414-1 New suppliers that were screened using social criteria</i>	2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Workers in the value chain company-specific metrics/Signed Supplier Code of Conduct or an equivalent standard  For more information, please refer to the Wolters Kluwer Supplier Code of Conduct available on our website.
	<i>414-2 Negative social impacts in the supply chain and actions taken</i>	2023 Annual Report/Sustainability statements/General disclosures/Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3) 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)
<b>GRI 418: Customer Privacy 2016</b>	<i>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</i>	2023 Annual Report/Strategic Report/Strategy and business model/Cybersecurity 2023 Annual Report/Governance/Risk management/Operational risks/IT and cybersecurity 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)/

# Sustainability Accounting Standards Board (SASB) Index

## Professional & Commercial Services

### Data Security

Accounting metric	Report reference	SASB Code
<i>Description of approach to identifying and addressing data security risks</i>	2023 Annual Report/Strategic Report/Strategy and business model/Cybersecurity 2023 Annual Report/Governance/Risk management/Operational Risks/IT and cybersecurity 2023 Annual Report/Governance/Risk management/Legal & Regulatory Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Privacy 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S2-4) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)	SV-PS-230a.1
<i>Description of policies and practices relating to collection, usage, and retention of customer information</i>	2023 Annual Report/Governance/Risk management/Legal & Compliance Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)	SV-PS-230a.2
<i>(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected</i>	As a matter of policy, we do not disclose information about data breaches except as required by law.	SV-PS-230a.3

### Workforce Diversity & Engagement

Accounting metric	Report reference	SASB Code
<i>Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees</i>	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Characteristics of our employees (S1-6) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Diversity metrics (S1-9)	SV-PS-330a.1
<i>(1) Voluntary and (2) involuntary turnover rate for employees</i>	2023 Annual Report/Strategic Report/Strategy and business model/Employees and talent management 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Characteristics of our employees (S1-6)/Employee turnover	SV-PS-330a.2

# Sustainability Accounting Standards Board (SASB) Index continued

## Professional Integrity

Accounting metric	Disclosure	SASB Code
Description of approach to ensuring professional integrity	2023 Annual Report/Governance/Risk management/Operational Risks/Brand and reputation 2023 Annual Report/Sustainability statements/General disclosures/Governance/Role of the Executive Board and Supervisory Board (GOV-1)/Supervisory Board 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)	SV-PS-510a.1
Total amount of monetary losses as a result of legal proceedings associated with professional integrity	We currently do not disclose this information.	SV-PS-510a.2

## Activity metric

Metric	Report reference	SASB Code
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Characteristics of our employees (S1-6)	SV-PS-000.A
Employee hours worked, percentage billable	We currently do not disclose this information.	SV-PS-000.B

## Software & IT Services

### Environmental Footprint of Hardware Infrastructure

Accounting metric	Report reference	SASB Code
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Energy consumption and mix (E1-5)	TC-SI-130a.1
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Waters Stress	We currently do not disclose this information.	TC-SI-130a.2
Discussion of the integration of environmental considerations into strategic planning for data center needs	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Integration in incentive schemes (GOV-3) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Description of the processes to identify and assess material climate-related impacts, risks, and opportunities (IRO-1) 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Climate change company-specific metrics/Migration of servers to energy-efficient cloud providers 2023 Annual Report/Sustainability statements/EU Taxonomy/Assessment of Taxonomy alignment/Activity 8.1 – Data processing, hosting, and related activities – alignment	TC-SI-130a.3

# Sustainability Accounting Standards Board (SASB) Index continued

## Data Privacy & Freedom of Expression

Accounting metric	Report reference	SASB Code
Description of policies and practices relating to behavioral advertising and user privacy	2023 Annual Report/Strategic Report/Strategy and business model/Responsible artificial intelligence 2023 Annual Report/Strategic Report/Strategy and business model/Cybersecurity 2023 Annual Report/Governance/Risk management/Legal & Compliance Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)	TC-SI-220a.1
Number of users whose information is used for secondary purposes	2023 Annual Report/Strategic Report/Sustainability/Cybersecurity 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)	TC-SI-220a.2
Total amount of monetary losses as a result of legal proceedings associated with user privacy	We currently do not disclose this information.	TC-SI-220a.3
(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	As a matter of policy, we do not disclose information about data breaches except as required by law.	TC-SI-220a.4
List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	We currently do not disclose this information.	TC-SI-220a.5

## Data Security

Accounting metric	Report reference	SASB Code
(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	As a matter of policy, we do not disclose information about data breaches except as required by law.	TC-SI-230a.1

# Sustainability Accounting Standards Board (SASB) Index continued

Accounting metric	Report reference	SASB Code
<i>Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards</i>	2023 Annual Report/Strategic Report/Strategy and business model/Cybersecurity 2023 Annual Report/Governance/Risk management/Operational Risks/IT and cybersecurity 2023 Annual Report/Governance/Risk management/Legal & Regulatory Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/Governance disclosures/Impact, risk, and opportunity management/Description of the process to identify and assess material impacts, risks, and opportunities (IRO-1) 2023 Annual Report/Sustainability statements/Governance disclosures/Impact, risk, and opportunity management/Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S1-4)/Privacy 2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)/Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of actions (S2-4) 2023 Annual Report/Sustainability statements/Social disclosures/Consumers and end-users (ESRS S4)	TC-SI-230a.2

## Recruiting & Managing a Global, Diverse & Skilled Workforce

Accounting metric	Report reference	SASB Code
<i>Percentage of employees that are (1) foreign nationals and (2) located offshore</i>	We currently do not disclose this data.	TC-SI-330a.1
<i>Employee engagement as a percentage</i>	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Other own workforce company-specific metrics/Belonging score and employee engagement score	TC-SI-330a.2
<i>Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees</i>	2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Characteristics of our employees (S1-6) 2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Diversity metrics (S1-9)	TC-SI-330a.3

## Intellectual Property Protection & Competitive Behavior

Accounting metric	Report reference	SASB Code
<i>Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations</i>	We currently do not disclose this information.	TC-SI-520a.1

# Sustainability Accounting Standards Board (SASB) Index continued

## Managing Systemic Risks from Technology Disruptions

Accounting metric	Report reference	SASB Code
Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	We currently do not disclose this information.	TC-SI-550a.1
Description of business continuity risks related to disruptions of operations	2023 Annual Report/Governance/Risk management/Operational Risks/ Business interruption	TC-SI-550a.2

## Activity metric

Metric	Report reference	SASB Code
(1) Number of licenses or subscriptions, (2) percentage cloud-based	We currently do not disclose this information.	TC-SI-000.A
(1) Data processing capacity, (2) percentage outsourced	We currently do not disclose this information.	TC-SI-000.B
(1) Amount of data storage, (2) percentage outsourced	We currently do not disclose this information.	TC-SI-000.C



# United Nations Global Compact Principles

Principle	References
<b>Human rights</b>	
<i>Principle 1 – Businesses should support and respect the protection of internationally proclaimed human rights.</i>	<p>2023 Annual Report/Sustainability statements/Our approach to sustainability</p> <p>2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Policies adopted to manage material sustainability matters (MDR-P)</p> <p>2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Policies related to own workforce (S1-1)</p> <p>2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Human Rights Policy and Code of Business Ethics, available on our website.</p>
<i>Principle 2 – Businesses should make sure they are not complicit in human rights abuses.</i>	<p>2023 Annual Report/Sustainability statements/Our approach to sustainability</p> <p>2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Policies adopted to manage material sustainability matters (MDR-P)</p> <p>2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)/Incidents, complaints, and severe human rights impacts (S1-17)</p> <p>2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Human Rights Policy and Code of Business Ethics, available on our website.</p>
<b>Labor</b>	
<i>Principle 3 – Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining</i>	<p>2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Policies adopted to manage material sustainability matters (MDR-P)</p> <p>2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Human Rights Policy, Supplier Code of Conduct, and Code of Business Ethics, available on our website.</p>
<i>Principle 4 – Businesses should uphold the elimination of all forms of forced and compulsory labor</i>	<p>2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Human Rights Policy, Supplier Code of Conduct, and Code of Business Ethics, available on our website.</p>
<i>Principle 5 – Businesses should uphold the effective abolition of child labor</i>	<p>2023 Annual Report/Sustainability statements/Social disclosures/Workers in the value chain (ESRS S2)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Human Rights Policy, Supplier Code of Conduct, and Code of Business Ethics, available on our website.</p>
<i>Principle 6 – Businesses should uphold the elimination of discrimination in respect of employment and occupation</i>	<p>2023 Annual Report/Sustainability statements/Social disclosures/Own workforce (ESRS S1)</p> <p>2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)</p> <p>See also our Code of Business Ethics, Human Rights Policy, and Diversity, Equity, Inclusion and Belonging Policy available on our website.</p>
<b>Environment</b>	
<i>Principle 7 – Businesses should support a precautionary approach to environmental challenges.</i>	<p>2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)</p> <p>2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Policies adopted to manage material sustainability matters (MDR-P)</p> <p>2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)</p> <p>2023 Annual Report/Sustainability statements/TCFD Index</p> <p>See also our Environmental Policy, available on our website.</p>

# United Nations Global Compact Principles continued

Principle	References
<i>Principle 8 – Businesses should undertake initiatives to promote greater environmental responsibility.</i>	2023 Annual Report/Sustainability statements/Our approach to sustainability 2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1) See also our Environmental Policy, available on our website.
<i>Principle 9 – Businesses should encourage the development and diffusion of environmentally friendly technologies.</i>	2023 Annual Report/Sustainability statements/Environmental disclosures/Climate change (ESRS E1)/Actions and resources in relation to climate change policies (E1-3)/Migration of servers to energy-efficient cloud providers
<b>Anti-corruption</b>	
<i>Principle 10 – Businesses should work against corruption in all its forms, including extortion and bribery.</i>	2023 Annual Report/Governance/Risk management/Operational Risks/Fraud 2023 Annual Report/Governance/Risk management/Legal & Compliance Risks/Regulatory and compliance 2023 Annual Report/Sustainability statements/General disclosures/Impact, risk, and opportunity management/ Policies adopted to manage material sustainability matters (MDR-P) 2023 Annual Report/Sustainability statements/Governance disclosures/Business conduct (ESRS G1)/Business conduct policies and corporate culture (G1-1)  See also our Code of Business Ethics, available on our website.