

2022 Sustainability Report Appendix

GRI

SASB Content Index

UNGC Content Index

Additional data

Appendix 1: GRI Content Index

GRI Content Index		
GRI Standard	Disclosure	Page number and/or URL
General Disclosures		

GRI 2: General disclosures	The organisation and its reporting practices		
	2-1	Organisational details	5, 7
	2-2	Entities included in the organization's sustainability reporting	7
	2-3	Reporting period, frequency, and contact point	5
	2-4	Restatements of Information	5
	2-5	External Assurance	5
	Activities and Workers		
	2-6	Activities, value chain and other business relationships	7, 8
	2-7	Employees	60, 65
	2-8	Workers who are not employees	Maxeon currently has a total of 438 temporary employees. Our temporary employees are currently managed by a third-party vendor which provides limited data on the breakdown of employees.
	Governance		
	2-9	Governance structure and composition	10, 71-74
	2-10	Nomination and selection of the highest governance body	72, 73
	2-11	Chair of the highest governance body	72
	2-12	Role of the highest governance body in overseeing the management of impacts	10, 11
	2-13	Delegation of responsibility for managing impacts	10, 72-73
	2-14	Role of the highest governance body in sustainability reporting	10
	2-15	Conflicts of Interest	73
	2-16	Communication of critical concerns	10-12, 75, 77
	2-17	Collective knowledge of the highest governance body	73, 78
	2-18	Evaluation of the performance of the highest governance body	73
	2-19	Remuneration policies	73
	2-20	Process to determine remuneration	73
	2-21	Annual total compensation ratio	Due to confidentiality constraints, we have omitted disclosing further details pertaining to our remuneration practices this financial year and we are working to disclose them.
	Strategy, policies, and practices		
	2-22	Statement on sustainable development strategy	3, 4
	2-23	Policy commitments	9, 45, 72
	2-24	Embedding policy commitments	45
	2-25	Processes to remediate negative impacts	45-46, 75
	2-26	Mechanisms for seeking advice and raising concerns	46, 75
2-27	Compliance with laws and regulations	75	
2-28	Membership associations	5	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	11	
2-30	Collective bargaining agreements	All employees have the right to collective bargaining as per our Global Human Rights Policy. No employees have chosen to be covered by collective bargaining agreements.	
Disclosures on Material Topics			

GRI 3: Material Topics 2021	3-1	Process to determine material topics	12
	3-2	List of material topics	12, 14-16
	3-3	Management of material topics	Please refer to respective material topics, "Management Approach"
Material Topics			
Emissions & Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	25
GRI 302: Energy (2016)	302-1	Energy consumption within the organisation	26
	302-2	Energy consumption outside of the organisation	Maxeon has no energy consumption outside of the organisation
	302-3	Energy intensity	34
	302-4	Reduction of energy consumption	26
GRI 305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	14, 35
	305-2	Energy indirect (Scope 2) GHG emissions	14, 35
	305-3	Other indirect (Scope 3) GHG emissions	14, 35
	305-4	GHG emissions intensity	35
	305-5	Reduction of GHG emissions	26, 35
	305-6	Emissions of ozone-depleting substances (ODS)	Not currently tracked by Maxeon
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Please refer to Appendix 4: Additional data
Water management			
GRI 3: Material Topics 2021	3-3	Management of material topics	27
GRI 303: Water and effluents (2018)	303-1	Interactions with water as a shared resource	27-28
	303-2	Management of water discharge-related impacts	27-28
	303-3	Water withdrawal	36
	303-4	Water discharge	27, 36
	303-5	Water consumption	36
Waste			
GRI 3: Material Topics 2021	3-3	Management of material topics	29
GRI 303: Waste (2020)	306-1	Waste generation and significant waste-related impacts	29-31
	306-2	Management of significant waste-related impacts	29-31
	306-3	Waste generated	37
	306-4	Waste diverted from disposal	37-38
	306-5	Waste directed to disposal	37-38
Occupational health and safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	42

GRI 403: Occupational health and safety (2018)	403-1	Occupational health and safety management system	42-44
	403-2	Hazard identification, risk assessment, and incident investigation	43-44
	403-3	Occupational health services	44
	403-4	Worker participation, consultation and communication on occupational health and safety	44
	403-5	Worker training on occupational health and safety	44
	403-6	Promotion of worker health	44
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	42-44
	403-8	Workers covered by an occupational health and safety management system	42, 44, 67
	403-9	Work-related injuries	44, 67-68
	403-10	Work-related ill health	67, 68
Employee engagement			
GRI 3: Material Topics 2021	3-3	Management of material topics	50
GRI 401: Employment (2016)	401-1	New employee hires and employee turnover	69
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	50-52
	401-3	Parental leave	Maxeon does not currently track parental leave but is working to disclose them in the next year.
Learning and development			
GRI 3: Material Topics 2021	3-3	Management of material topics	54
GRI 404: Training and education (2016)	404-1	Average hours of training per year per employee	55
	404-2	Programs for upgrading employee skills and transition assistance programs	54
	404-3	Percentage of employees receiving regular performance and career development reviews	51 Based on our data, 65% of Maxeon's employees have talent development and career conversations and reviews. We are currently improving our data to capture employee data by gender and by category in relation to this, and will strive to disclose this data in the coming sustainability reports.
GRI 405: Diversity and equal opportunity (2016)	405-1	Diversity of governance bodies and employees	57-60, 65-66
	405-2	Ratio of basic salary and remuneration of women to men	Due to confidentiality constraints, we have omitted disclosing further details pertaining to our remuneration practices this financial year and we are working to disclose them in the next year.
Fair labor and human rights			
GRI 3: Material Topics 2021	3-3	Management of material topics	45

GRI 406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken	47, 60
GRI 408: Child labour (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor	46, 48
GRI 409: Forced or compulsory labour (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	46, 48
GRI 419: Socio-economic compliance	419-1	Non-compliance with laws and regulations in the social and economic area	15, 48
Community investment			
GRI 3: Material Topics 2021	3-3	Management of material topics	61
GRI 413: Local communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs	61-64
	413-2	Operations with significant actual and potential negative impacts on local communities	64
Business integrity and ethics			
GRI 3: Material Topics 2021	3-3	Management of material topics	75
GRI 205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	76
	205-2	Communication and training about anti-corruption policies and procedures	75, 77
	205-3	Confirmed incidents of corruption and actions taken	76
GRI 206: Anti-competitive behaviour (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	77
Product quality, reliability and safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	79
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	77
	308-2	Negative environmental impacts in the supply chain and actions taken	46, 75
GRI 414: Supplier social assessment	414-1	New suppliers that were screened using social criteria	77
	414-2	Negative social impacts in the supply chain and actions taken	46, 75, 77
Customer engagement and satisfaction			
GRI 3: Material Topics 2021	3-3	Management of material topics	83
GRI 416: Customer health and safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	80
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	80
GRI 418: Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	85 Maxeon is not aware of any complaints or notices regarding breaches in customer personal data as of December 2022.

For reference to 20-F, please [click here](#).

