

IAC GRI Index

GRI INDEX			
GRI STANDARD	DISCL	DESCRIPTION	LOCATION
GRI 2: General Disclosures 2021	2-1	Organizational details	2023 10-K ; p. 2
	2-2	Entities included in the organization's sustainability reporting	2024 IAC ESG Report, Who We Are, p. 5
	2-3	Reporting period, frequency, and contact point	2024 IAC ESG Report, About This Report, p. 57
	2-4	Restatements of information	IAC has not made any restatement in the reporting year
	2-5	External assurance	2024 IAC ESG Report, Carbon Footprint, p. 33
	2-6	Activities, value chain, and other business relationships	2023 10-K ; p. 4 - 13
	2-7	Employees	2024 IAC ESG Report, Social Data, p. 51
	2-8	Workers who are not employees	Omission Statement: IAC does not publicly disclose the number of workers who are not employees. Reason for Omission: Confidentiality Concerns
	2-9	Governance structure and composition	2024 Proxy Statement ; p. 17
	2-10	Nomination and selection of the highest governance body	2024 Proxy Statement ; p. 19
	2-11	Chair of the highest governance body	2024 Proxy Statement ; p. 17
	2-12	Role of the highest governance body in overseeing the management of impacts	2024 IAC ESG Report, Governance, p. 39
	2-13	Delegation of responsibility for managing impacts	2024 IAC ESG Report, Governance, p. 39
	2-14	Role of the highest governance body in sustainability reporting	2024 IAC ESG Report, Governance, p. 39
	2-15	Conflicts of interest	Code of Ethics
	2-16	Communication of critical concerns	2024 IAC ESG Report, Risk Management, p. 42
	2-17	Collective knowledge of the highest governance body	2024 Proxy Statement ; p. 7 - 16
	2-18	Evaluation of the performance of the highest governance body	2024 Proxy Statement ; p. 19
	2-19	Remuneration policies	2024 Proxy Statement ; p. 39 - 55
	2-20	Process to determine remuneration	2024 Proxy Statement ; p. 29
	2-21	Annual total compensation ratio	2024 Proxy Statement ; p. 53
	2-22	Statement on sustainable development strategy	2024 IAC ESG Report, A Message from Our Chairman, p. 3
	2-23	Policy commitments	2024 IAC ESG Report, Ethics, p. 43
	2-24	Embedding policy commitments	2024 IAC ESG Report, Ethics, p. 43

	2-25	Processes to remediate negative impacts	2024 IAC ESG Report, Ethics, p. 43
	2-26	Mechanisms for seeking advice and raising concerns	2024 IAC ESG Report, Ethics, p. 43
	2-27	Compliance with laws and regulations	2024 IAC ESG Report, Ethics, p. 43
	2-28	Membership associations	2024 IAC ESG Report, IAC Foundation, p. 22
	2-29	Approach to stakeholder engagement	2024 IAC ESG Report, Our ESG Priorities, p. 6
	2-30	Collective bargaining agreements	2024 IAC ESG Report, Social Data, p. 51
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	2024 IAC ESG Report, Our ESG Priorities, p. 6
	3-2	List of material topics	2024 IAC ESG Report, Our ESG Priorities, p. 6
	3-3	Management of material topics	2024 IAC ESG Report, Our ESG Priorities, p. 6
CLIMATE CHANGE AND GHGS			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	2024 IAC ESG Report, Environmental Data, p. 53
	302-3	Energy intensity	2024 IAC ESG Report, Environmental Data, p. 53
GRI 303: Water and Effluents 2018	303-5	Water Consumption	2024 IAC ESG Report, Environmental Data, p. 53
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	2024 IAC ESG Report, Environmental Data, p. 53
	305-2	Energy indirect (Scope 2) GHG emissions	2024 IAC ESG Report, Environmental Data, p. 53
	305-4	GHG emissions intensity	2024 IAC ESG Report, Environmental Data, p. 53
EMPLOYEE EXPERIENCE			
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 IAC ESG Report, Working at IAC, p. 8
TALENT MANAGEMENT			
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	2024 IAC ESG Report, Building Tomorrow's Leaders, p. 9
DIVERSITY, INCLUSION, & BELONGING			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2024 IAC ESG Report, Social Data, p. 51
LOCAL COMMUNITIES			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	2024 IAC ESG Report, IAC Foundation, p. 22