

GRI content index

GRI 102-55



The Sustainability Report 2021 of EEW Energy from Waste was prepared in accordance with the GRI Standards (Core option). For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. This service was performed on the German version of the report.

GRI Standard	Disclosure	Reference	Comment	
GRI 101 FOUNDATION 2016				
GRI 102 GENERAL DISCLOSURES 2016				
Organisational profile				
GRI 102 General disclosures 2016	102-1	Name of the organisation	Pages 18–23	
	102-2	Activities, brands, products and services	Pages 18–23	
	102-3	Location of headquarters	Pages 18–23	
	102-4	Location of operations	Pages 18–23	
	102-5	Ownership and legal form	Pages 18–23	
	102-6	Markets served	Pages 18–23	
	102-7	Scale of the organisation	Pages 18–23	
	102-8	Information on employees and other workers	Page 119	
	102-9	Supply chain	Pages 18–23	
	102-10	Significant changes to the organisation and its supply chain		In the period under review, NEEW Ventures GmbH was established as a subsidiary of EEW Energy from Waste GmbH. In the reporting period, there were no other significant changes within our organisation or supply chain compared to the previous year.
	102-11	Precautionary Principle or approach	Pages 24–27	
	102-12	External initiatives	Pages 50–57	
	102-13	Membership of associations	Page 125	
Strategy				
GRI 102 General disclosures 2016	102-14	Statement from senior decision-maker	Page 1 Further information is available at: eew_praesentation_leitbild_nachhaltigkeit_20210219_ansicht.pdf (eew-energyfromwaste.com)	
Ethics and integrity				
GRI 102 General disclosures 2016	102-16	Values, principles, standards, and norms of behaviour	Pages 38–41 Further information is available at: eew_praesentation_leitbild_nachhaltigkeit_20210219_ansicht.pdf (eew-energyfromwaste.com)	
Governance				
GRI 102 General disclosures 2016	102-18	Governance structure	Page 28 f. Further information is available at: Board of Management – EEW Energy from Waste (eew-energyfromwaste.com) Structure – EEW Energy from Waste (eew-energyfromwaste.com)	

GRI Standard	Disclosure	Reference	Comment
GRI 102 GENERAL DISCLOSURES 2016			
Stakeholder engagement			
GRI 102 General disclosures 2016	102-40	List of stakeholder groups	Page 50 f.
	102-41	Collective bargaining agreements	Page 120
	102-42	Identifying and selecting stakeholders	Page 50 f.
	102-43	Approach to stakeholder engagement	Page 50 f.
102-44	Key topics and concerns raised	Page 24 f. Page 50 f.	
Reporting practice			
GRI 102 General disclosures 2016	102-45	Entities included in the consolidated financial statements	Page 6 f.
	102-46	Defining report content and topic boundaries	Page 24 f.
	102-47	List of material topics	Page 24 f.
	102-48	Restatements of information	Changes in reporting concerning GRI Standard 306 were implemented compared to the previous year.
	102-49	Changes in reporting	This report is an update of the previous year's report. There were no significant changes in the reporting.
	102-50	Reporting period	Page 6 f.
	102-51	Date of most recent report	The most recent report was published in October 2021.
	102-52	Reporting cycle	Page 6 f.
	102-53	Contact point for questions regarding the report	Page 128
	102-54	Claims of reporting in accordance with the GRI Standards	Page 6 f.
102-55	GRI content index	The GRI content index is available on our company website: https://www.eew-energyfromwaste.com/fileadmin/content/nachhaltigkeit/downloads/gri-index_sustainability-report_2021_en.pdf	
102-56	External assurance	Page 126 f.	

GRI Standard	Disclosure	Reference	Comment
GRI 200 ECONOMIC			
Economic performance			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 86–89
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 201 Economic performance 2016	201-1	Direct economic value generated and distributed	Page 116
Procurement practices			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 50–57
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 201 Economic performance 2016	201-1	Proportion of spending on local suppliers	Page 116
Anti-corruption			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 38–41
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 205 Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Page 123
	205-3	Confirmed incidents of corruption and actions taken	Page 124
Anti-competitive behaviour			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 38–41
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 206 Anti-competitive behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Page 124

GRI Standard	Disclosure	Reference	Comment
GRI 300 ENVIRONMENTAL			
Materials			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 64–67 Pages 90–97
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 301 Materials 2016	301-1	Materials used by weight or volume	Page 116
Energy			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 64–67 Pages 90–97
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Page 116
Emissions			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 90–97
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 305 Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Page 117
	305-2	Energy indirect (Scope 2) GHG emissions	Page 117
	305-3	Other indirect (Scope 3) GHG emissions	Page 117
	305-4	GHG emissions intensity	Page 117
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	Page 118

GRI Standard	Disclosure	Reference	Comment
GRI 300 ENVIRONMENTAL			
Waste			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 64–67 Pages 74–79 Pages 90–97
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 306 Waste 2020	306-1	Waste generation and significant waste-related impacts	Pages 64–67 Pages 74–79 Pages 90–97
	306-2	Management of significant waste-related impacts	Pages 64–67 Pages 74–79 Pages 90–97
	306-3	Waste generated	Page 118
	306-4	Waste diverted from disposal	Page 118
	306-5	Waste directed to disposal	Page 118
Environmental compliance			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 90–97
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 307 Environmental compliance 2016	307-01	Non-compliance with environmental laws and regulations	Page 124

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL			
Employment			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 42–49
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 401 Employment 2016	401-1	New employee hires and employee turnover	Page 120
Occupational health and safety			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 42–49
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 403 Occupational health and safety 2018	403-1	Occupational health and safety management system	Pages 42–49
	403-2	Hazard identification, risk assessment, and incident investigation	Pages 42–49
	403-3	Occupational health services	Pages 42–49
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pages 42–49
	403-5	Worker training on occupational health and safety	Pages 42–49
	403-6	Promotion of worker health	Pages 42–49
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Pages 42–49
403-9	Work-related injuries	Page 123	

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL			
Training and education			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 42–49
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 404 Training and education 2016	404-1	Average hours of training per year per employee	Page 122
	404-3	Percentage of employees receiving regular performance and career development reviews	Page 122
Diversity and equal opportunity			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 42–49
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 405 Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	Page 121
Non-discrimination			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 42–49
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Page 122
Local communities			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 50–57
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 413 Local communities 2016	413-1	Sites with local community engagement, impact assessments, and development programmes	Page 124

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL			
Public policy			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 38–41 Pages 50–57
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 415 Public policy 2016	415-1	Political contributions	Page 124
Customer privacy			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 38–41
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 418 Customer privacy 2016	418-1	Complaints concerning customer data	Page 124
Socioeconomic compliance			
GRI 103 Management approach 2016	103-1	Explanation of the material topic and its boundary	Pages 38–41
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 419 Socioeconomic compliance 2016	419-1	Fines and non-monetary sanctions	Pages 38–41 Page 124