

GRI content index

GRI 102-55

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	Page 14–17	
	102-2	Activities, brands, products and services	Page 14–17	
	102-3	Location of headquarters	Page 14–17	
	102-4	Location of operations	Page 14–17	
	102-5	Ownership and legal form	Page 14–17	
	102-6	Markets served	Page 14–17	
	102-7	Scale of the organisation	Page 14–17	
	102-8	Information on employees and other workers	Page 112	
	102-9	Supply chain	Page 14–17	
	102-10	Significant changes to the organisation and its supply chain		In the reporting period there were no significant changes within our organisation or our supply chain as compared to the previous year.
	102-11	Precautionary principle or approach	Page 20–23	
	102-12	External initiatives	Page 46–51	
	102-13	Membership of associations	Page 117	
Strategy				
GRI 102 General Disclosures 2016	102-14	Statement from senior decision maker	Page 1	
Character and integrity				
GRI 102 General Disclosures 2016	102-16	Values, principles, standards and norms of behaviour	Page 32–35 Further information at: https://www.eew-energyfromwaste.com/fileadmin/content/Umwelt/Nachhaltigkeit/EEW_Praesentation_Leitbild_Nachhaltigkeit_20210219_ANSICHT.pdf	
Governance				
GRI 102 General Disclosures 2016	102-18	Governance structure	Page 26 f. Further information at: https://www.eew-energyfromwaste.com/en/about-us/management/	



The Sustainability Report 2020 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 102 GENERAL DISCLOSURES 2016			
Stakeholder engagement			
GRI 102 General Disclosures 2016	102-40	List of stakeholder groups	Page 46 f.
	102-41	Collective bargaining agreements	Page 113
	102-42	Identifying and selecting stakeholders	Page 46 f.
	102-43	Approach to stakeholder engagement	Page 46 f.
102-44	Key topics and concerns raised	Page 20 f. Page 46 f.	
Reporting practice			
GRI 102 General Disclosures 2016	102-45	Entities included in the consolidated financial statements	Page 8 f.
	102-46	Defining report content and topic boundaries	Page 20 f.
	102-47	List of material topics	Page 20 f.
	102-48	Restatements of information	This report contains no material restatements of information as compared with 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 8 f.
	102-51	Date of most recent report	The most recent report was published in November 2020.
	102-52	Reporting cycle	Page 8 f.
	102-53	Contact point for questions regarding the report	Page 120
	102-54	Claims of reporting in accordance with the GRI Standards	Page 8 f.
102-55	GRI content index	The GRI content index is available on our company website: https://www.eew-energyfrom-waste.com/fileadmin/user_upload/GRI-Index_Sustainability-Report_2020_EN.pdf	
102-56	External assurance	Page 118 f.	

GRI Standard	Disclosure	Reference	Comment
GRI 200 ECONOMIC TOPICS			
Economic performance			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 82–85
	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 110
Procurement practices			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 46–51
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 204 Anticorruption 2016	204-1	Proportion of spending on local suppliers	Page 110
Character and integrity			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 32–35
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 205 Anticompetitive Behaviour 2016	205-1	Sites assessed for risks related to corruption	Page 116
	205-3	Confirmed incidents of corruption and actions taken	Page 116
Anticompetitive behaviour			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 32–35
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 206 Anticompetitive Behaviour 2016	206-1	Legal actions for anticompetitive behaviour, antitrust and monopoly practices	Page 116

GRI Standard	Disclosure	Reference	Comment
GRI 300 ENVIRONMENTAL TOPICS			
Materials			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 58–61 Page 88–91
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 301 Materials 2016	301-1	Waste by type and disposal method	Page 110
Energy			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 58–61 Page 88–91
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 302: Environmental Compliance 2016	302-1	Non-compliance with environmental laws and regulations	Page 110
Emissions			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 88–91
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 305 Emissions 2016	305-1	Total volume of the direct GHG emissions (Scope 1)	Page 111
	305-2	Total volume of the indirect GHG emissions (Scope 2)	Page 111
	305-3	Other indirect (Scope 3) GHG emissions	Page 111
	305-4	GHG emissions intensity	Page 111
	305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	Page 111

GRI Standard	Disclosure	Reference	Comment
GRI 300 ENVIRONMENTAL TOPICS			
Effluents and waste			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 58–61 Page 64–69 Page 72–75
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 306 Effluents and Waste 2016	306-2	Waste by type and disposal method	Page 110
Environmental compliance			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 88–91
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 307 Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	Page 116

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL TOPICS			
Employment			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 38–43
	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 113
Occupational health and safety			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 38–43
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 403 Occupational Health and Safety 2018	403-1	Management system for occupational health and safety	Page 38–43
	403-2	Hazard identification, risk assessment and incident investigation	Page 38–43
	403-3	Occupational health services	Page 38–43
	403-4	Worker participation, consultation and communication on occupational health and safety	Page 38–43
	403-5	Worker training on occupational health and safety	Page 38–43
	403-6	Promotion of worker health	Page 38–43
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 38–43
	403-9	Work-related injuries	Page 115

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL TOPICS			
Training and education			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 38–43
	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 114
	404-3	Percentage of employees receiving regular performance reviews	Page 115
Diversity and equal opportunity			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 38–43
	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 114
Non-discrimination			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 38–43
	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 114
Local communities			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 46–51
	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 116

GRI Standard	Disclosure	Reference	Comment
GRI 400 SOCIAL TOPICS			
Political influence			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 32–35 Page 46–51
	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 116
Customer privacy			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 32–35
	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 116
Socioeconomic compliance			
GRI 103 Management Approach 2016	103-1	Explanation of the material topic and its boundary	Page 32–35
	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	Page 32–35 Page 116