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SUSTAINABILITY REVIEW 2022

# GRI CONTENT INDEX

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## *Renewi PLC*

We produce our annual Sustainability Review to the standards set by GRI (the Global Reporting Initiative).

This document shows the GRI Content Index and explains how we are in accordance with the 2021 GRI standards – Universal Standards (effective January 2023) – in that, Renewi is keeping with the most recent reporting practices.

The document also includes references to other documents where the requirements of GRI Standards may be found as a part of our annual disclosure.



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## 1. General structure of the 2021 GRI STANDARDS

The set of GRI Standards includes:

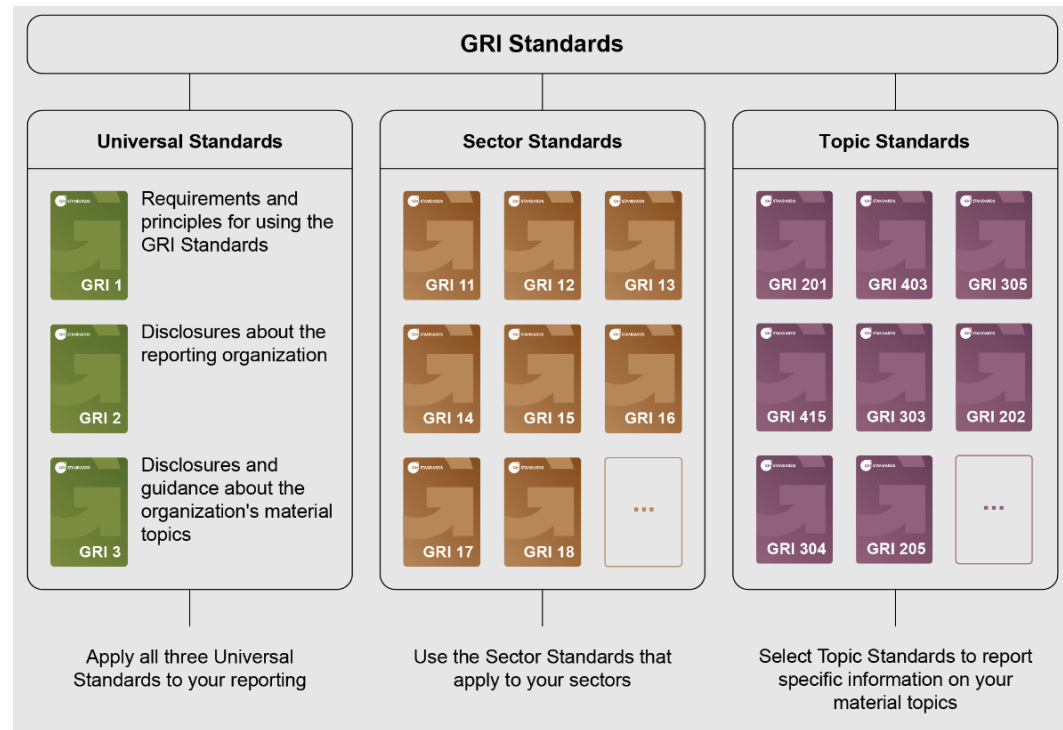
- Universal Standards,
- Sector Standards,
- Topic Standards.

Universal standards apply to all organizations, regardless of their industry, size, etc.

Further, organizations may select and use the Sector standards that apply to their respective sector, and apply special topic disclosures, to address the issues material to the reporting company.

Please note: in the past, the GRI disclosure was available in “Core” or “Full” option. This distinction is not present in the 2021 version of GRI Standards. The structure presented here on the right will be effective in January 2023; therefore, by applying them already in 2022, Renewi is following the most recent best practice and prepares itself for better future compliance.

For more information, please refer to [www.globalreporting.org](http://www.globalreporting.org)



**Source:** [gri-gristandards-visuals-fig1\\_family-2021-print-v19-01.png](http://gri-gristandards-visuals-fig1_family-2021-print-v19-01.png) (2127x1561) ([globalreporting.org](http://globalreporting.org))

## 2. Renewi's selection of relevant standards

Renewi has reported the information cited in this GRI content index for the period 1.04.2021 – 31.03.2022 with reference to the GRI Standards.

For Renewi's FY2022 disclosure, this includes following all universal standards (GRI 1, GRI 2, GRI 3) and disclosure on these topic standards:

### Economy:

- GRI 201: Economic Performance 2016
- GRI 205: Anti-Corruption 2016
- GRI 207: Tax 2019

### Environment:

- GRI 301: Materials 2016
- GRI 302: Energy 2016
- GRI 303: Water and Effluents 2018
- GRI 305: Emissions 2016
- GRI 306: Waste 2020

### People:

- GRI 401: Employment 2016
- GRI 403: Occupational Health and Safety 2018
- GRI 404: Training and Education 2016
- GRI 405: Diversity and Equal Opportunity 2016
- GRI 409: Forced or Compulsory Labor 2016
- GRI 413: Local Communities 2016

In terms of sector standards, none of the currently available sector standards were applicable to Renewi.

If you have any queries on this document or other aspect of Renewi and its Sustainability performance, please contact: [info@renewi.com](mailto:info@renewi.com)

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### 3. Renewi's GRI reporting approach and navigating the key documents

The main sources of information referred to in this document are:

- ✓ [Renewi Annual \(Financial\) Report \(AR\)](#)
- ✓ [Renewi Sustainability Review 2022 \(SR\)](#)
- ✓ [Renewi Gender Pay Gap Report 2021](#)
- ✓ [Tax strategy 2022](#)
- ✓ [Renewi Code of Conduct](#)

**Note:**

Renewi's Sustainability Review is peer-reviewed internally by a Group Committee. No external verification has been sought as a result of the specific aspects of waste management activities.

All of the documents referred to in the navigator tables below can be found on the Renewi plc website. It is suggested that you start with the 'about us' pages to familiarise yourself with what Renewi is and what we do:

<https://www.renewi.com/en/about-renewi>

The most central resource centre referring to annually published information is the "Reports and Presentations" section in the Investor Relations part of the Renewi website. Renewi keeps record of their reports from their founding year 2017 onwards, available as downloads on our website. Readers may want to look at our previous reports, as well as our current reports.

<https://www.renewi.com/en/investors>

In addition to Sustainability Reviews, our website also includes specific pages on objectives, case studies and other similar information which you can explore on at the 'sustainability page of the Renewi plc website:

<https://www.renewi.com/en/sustainability>

## 4. Renewi 2022 GRI Content index

GRI 1: *Introduction* explains the process of drafting the Content Index and its criteria (e.g. a statement of use of GRI Standards, format of notifying GRI of the using of standards) have been satisfied in the process. It is therefore not listed separately in the below table.

| Universal disclosures  |   |  |
|--|---|--|
| GRI 2: General Disclosures 2021                                      |   |  |
| Disclosure   | Location  | Comments   |
| 2-1 Organizational details   | Legal name: AR p.88<br>Legal form: AR p.88<br>HQ location: AR p.261<br>AR p.237 - subsidiaries, AR p.238 - joint ventures                         |  |
| 2-2 Entities included in the organization's sustainability reporting | AR p.237-238  | We are matching our sustainability reporting structure with the one used by finance department             |
| 2-3 Reporting period, frequency and contact point                    | SR p.63   |  |
| 2-5 External assurance   | AR p.129; AR p.162 - 169  | Overall audit carried out on the Annual Report, no separate audit carried out for sustainability reporting |
| 2-6 Activities, value chain and other business relationships         | AR p.14-19  | Our unique waste-to-product strategy', 'Our Divisions' and 'Our business model' sections                   |
| 2-7 Employees  | AR p.24   | See 'Renewi at a glance' section. We do not provide any further demographic breakdowns.                    |
| 2-9 Governance structure and composition                             | For Board profiles, see AR p.106-107<br>Board members independence, tenure, representation: AR p.104 - 105<br>Board committees overview: AR p.112 |  |
| 2-10 Nomination and selection of the highest governance body         | AR p.112<br>AR p.117<br>AR p.135  | How Renewi has complied with the UK Corporate Governance Code' section J-L<br>Nomination Committee Report  |
| 2-11 Chair of the highest governance body                            | AR p.115  |  |

|  |   |  |
|--|---|--|
| 2-12 Role of the highest governance body in overseeing the management of impacts | AR p.66-68<br>AR p.120-124  |  |
| 2-13 Delegation of responsibility for managing impacts                           | AR p.108-109 - Executive Committee profiles<br>AR p.68 - management role in climate-related strategy                            |  |
| 2-14 Role of the highest governance body in sustainability reporting             | AR p.66   |  |
| 2-15 Conflicts of interest   | AR p.112<br>Code of Conduct ( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> )     |  |
| 2-16 Communication of critical concerns  | AR p.93   | Our risk responsibilities architecture'  |
| 2-18 Evaluation of the performance of the highest governance body                | AR p.117<br>AR p.136  | Section L<br>"Board evaluation" section  |
| 2-19 Remuneration policies   | AR p.118<br>AR p.141-155  | Section P<br>Remuneration report   |
| 2-20 Process to determine remuneration   | AR p.155  | Section "Advice provided to the Committee during the year"                                   |
| 2-21 Annual total compensation ratio   | AR p.153  | Section "CEO pay ratio"  |
| 2-22 Statement on sustainable development strategy                               | AR p.2 and 29-31<br>AR p.24-25  | CEO remarks<br>Chairman address  |
| 2-23 Policy commitments  | SR p.54   | UNGC principles are very closely matching the requirements for this GRI standard             |
| 2-24 Embedding policy commitments  | SR p.54, Code of Conduct ( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> )        |  |
| 2-25 Processes to remediate negative impacts                                     | SR p.54 and 49, Code of Conduct ( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> ) | "Listening and acting", "Keeping Communities safe" and " Performance" sections               |
| 2-26 Mechanisms for seeking advice and raising concerns                          | AR p.20-23<br>AR p.119-124 - stakeholders governance mechanics  |  |
| 2-27 Compliance with laws and regulations  | AR p.169  | "Extent to which the audit was capable of detecting irregularities, including fraud" section |
| 2-29 Approach to stakeholder engagement  | AR p.119-124 - stakeholders governance mechanics  |  |
| 2-30 Collective bargaining agreements  | SR p.49   |  |

| GRI 3: Material Topics 2021  |  |   |
|--|--|---|
| Disclosure   | Location   | Comments  |
| 3-1 Process to determine material topics   | AR p.119-124 - stakeholders governance mechanics   |   |
| 3-2 List of material topics  | AR 2019 p.16-17<br>( <a href="https://www.renewi.com/en/investors/investor-relations/reports-and-presentations">https://www.renewi.com/en/investors/investor-relations/reports-and-presentations</a> )                                   | Our stakeholder dialogue is responding to stakeholders concerns on an ongoing basis, but we do not have an annual cycle of materiality review. The latest was done in 2019. |
| 3-3 Management of material topics  | AR p.119-124 - stakeholders governance mechanics   | "Measurement" and "Outcomes of engagement" section  |
| Topic standards  |  |   |
| GRI 201: Economic Performance 2016   |  |   |
| Disclosure   | Location   | Comments  |
| 201-1 Direct economic value generated and distributed                                | AR p.170   | -   |
| 201-2 Financial implications and other risks and opportunities due to climate change | AR p.178 for current financial implication of climate change<br>AR p. 66-73 for TCFD disclosure  | -   |
| 201-3 Defined benefit plan obligations and other retirement plans                    | AR p.229-235   | -   |
| 201-4 Financial assistance received from government                                  | AR p.189, 206  | -   |
| GRI 205 Anti-Corruption 2016   |  |   |
| Disclosure   | Location   | Comments  |
| 205-1 Operations assessed for risks related to corruption                            | SR p.49 + Code of Conduct<br>( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> )   | -   |
| 205-2 Communication and training about anti-corruption policies and procedures       | SR p.49 + Code of Conduct<br>( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> )   | -   |
| 205-3 Confirmed incidents of corruption and actions taken                            | SR p.49 + Code of Conduct<br>( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> )<br><a href="https://uitspraken.rechtspraak.nl/">https://uitspraken.rechtspraak.nl/</a> )                    | -   |
| GRI 207: Tax 2019  |  |   |
| Disclosure   | Location   | Comments  |
| 207-1 Approach to tax  | Tax strategy 2022<br>( <a href="https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/tax-strategy-document-2022.pdf">https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/tax-strategy-document-2022.pdf</a> ) | -   |

|  |  |                               |
|--|--|-------------------------------|
| 207-2 Tax governance, control, and risk management               | AR p.134<br>Tax strategy 2022<br>( <a href="https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/tax-strategy-document-2022.pdf">https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/tax-strategy-document-2022.pdf</a> ) | "Financial reporting" section |
| <b>GRI 301: Materials 2016</b>                                   |  |                               |
| <b>Disclosure</b>  | <b>Location</b>  | <b>Comments</b>               |
| 301-1 Materials used by weight or volume                         | AR p.15 and 17 for materials handled and recycled<br>SR p.59 for complete statistics   | -                             |
| 301-3 Reclaimed products and their packaging materials           | AR p.15 and 17 for materials handled and recycled +<br>AR p.79<br>SR p.59 for complete statistics  | -                             |
| <b>GRI 302: Energy 2016</b>                                      |  |                               |
| <b>Disclosure</b>  | <b>Location</b>  | <b>Comments</b>               |
| 302-1 Energy consumption within the organization                 | AR p.83; SR p.42-43  | -                             |
| 302-2 Energy consumption outside of the organization             | AR p.83; SR p.42-43  | -                             |
| 302-4 Reduction of energy consumption                            | AR p.82-83; SR p.42 and 44   | -                             |
| 302-5 Reductions in energy requirements of products and services | AR p.82-84; SR p.42 and 44   | -                             |
| <b>GRI 303: Water and Effluents 2018</b>                         |  |                               |
| <b>Disclosure</b>  | <b>Location</b>  | <b>Comments</b>               |
| 303-1 Interactions with water as a shared resource               | SR p.56-57   | -                             |
| 303-3 Water withdrawal   | SR p.56 and 63   | -                             |
| 303-4 Water discharge  | SR p.56 and 63   | -                             |
| <b>GRI 305: Emissions 2016</b>                                   |  |                               |
| <b>Disclosure</b>  | <b>Location</b>  | <b>Comments</b>               |
| 305-1 Direct (Scope 1) GHG emissions                             | AR p.83; SR p.43   | -                             |
| 305-2 Energy indirect (Scope 2) GHG emissions                    | AR p.83; SR p.43   | -                             |
| 305-4 GHG emissions intensity                                    | AR p.83; SR p.43   | -                             |
| 305-5 Reduction of GHG emissions                                 | AR p.83; SR p.42-43  | -                             |
| <b>GRI 306: Waste 2020</b>                                       |  |                               |
| <b>Disclosure</b>  | <b>Location</b>  | <b>Comments</b>               |
| 306-2 Management of significant waste-related impacts            | AR p.79; SR p.40   | -                             |
| 306-4 Waste diverted from disposal                               | AR p.79; SR p.40   | -                             |



|   |  |                 |
|---|--|-----------------|
| 306-5 Waste directed to disposal  | AR p.79; SR p.40   | -               |
| <b>GRI 401: Employment 2016</b>   |  |                 |
| <b>Disclosure</b>   | <b>Location</b>  | <b>Comments</b> |
| 401-1 New employee hires and employee turnover  | SR p.46  | -               |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees            | AR p.229-235   | -               |
| 401-3 Parental leave  | AR p.87, SR p.48   | -               |
| <b>GRI 403: Occupational Health and Safety 2018</b>   |  |                 |
| <b>Disclosure</b>   | <b>Location</b>  | <b>Comments</b> |
| 403-1 Occupational health and safety management system  | AR p.89<br>SR p.51-53  | -               |
| 403-2 Hazard identification, risk assessment, and incident investigation  | AR p.89<br>AR p.93, 95<br>SR p.51-53   | -               |
| 403-3 Occupational health services  | AR p.89<br>SR p.51-53<br>Code of Conduct ( <a href="https://www.renewi.com/en/our-policies">https://www.renewi.com/en/our-policies</a> ) | -               |
| 403-4 Worker participation, consultation, and communication on occupational health and safety                       | AR p.89<br>SR p.51-53  | -               |
| 403-5 Worker training on occupational health and safety   | AR p.89<br>SR p.47 + 51-53   | -               |
| 403-6 Promotion of worker health  | AR p.89<br>SR p.46-48  | -               |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | AR p.89<br>SR p.47 and 51-53   | -               |
| 403-8 Workers covered by an occupational health and safety management system  | AR p.89<br>SR p.51-53  | -               |
| 403-9 Work-related injuries   | AR p.85<br>SR p.46 and 53  | -               |
| 403-10 Work-related ill health  | AR p.85<br>SR p.46 and 53  | -               |

| GRI 404: Training and Education 2016   |  |          |
|--|--|----------|
| Disclosure   | Location   | Comments |
| 404-2 Programs for upgrading employee skills and transition assistance programs                | AR p.89<br>SR p.46   | -        |
| GRI 405: Diversity and Equal Opportunity 2016  |  |          |
| Disclosure   | Location   | Comments |
| 405-1 Diversity of governance bodies and employees   | AR p.113<br>SR p.48  | -        |
| 405-2 Ratio of basic salary and remuneration of women to men                                   | For UK: Gender pay gap report<br>( <a href="https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/renewi-gender-pay-report-2021-finalv2.pdf">https://www.renewi.com/-/media/pdf/reports-and-presentations/2022/renewi-gender-pay-report-2021-finalv2.pdf</a> )<br>SR p. 48 | -        |
| GRI 409: Forced or Compulsory Labor 2016   |  |          |
| Disclosure   | Location   | Comments |
| 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | SR p.49  | -        |
| GRI 413: Local Communities 2016  |  |          |
| Disclosure   | Location   | Comments |
| 413-1 Operations with local community engagement, impact assessments, and development programs | AR p.88<br>SR p.50-51  | -        |