1



## SUSTAINABILITY REVIEW 2021

# **GRI CONTENT INDEX**

# Renewi PLC

We produce our annual Sustainability Report 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 2016 GRI standards - Core. It also includes references to other documents where the requirements of GRI Standards may be found if not in our formal Sustainability Review. For example, where an item of information may be found in our Annual (Financial) Report.





# **Renewi Sustainability Review 2021 – GRI STANDARDS overview**

This document lists Renewi's accordance with the GRI STANDARDS: Core Option, including the relevant performance indicators which are selected based on

The GRI Standards incorporate the key concepts and disclosures from the former G4 Guidelines and G4 Implementation Manual, but with a new structure and format. The Standards are issued by the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body.

The set of GRI Standards includes 3 universal standards, applicable to all organizations, and 33 topicspecific Standards, organized into Economic, Environmental and Social series. Organizations select and use only the relevant topic-specific Standards, based on their material topics. For more information, please refer to www.globalreporting.org

If you have any queries on this document or other aspect of Renewi its Sustainability performance please contact: info@renewi.com

Or, by post or telephone to: Renewi plc, Dunedin House, Auckland Park, Mount Farm, Milton Keynes, Buckinghamshire, MK1 1BU, UK. Tel: +44 (0)1908 650650.

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.

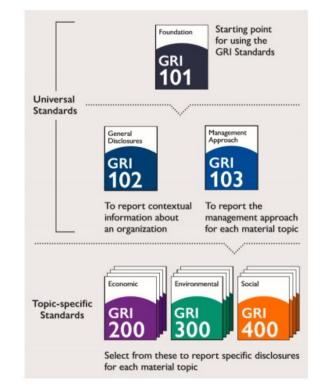
# Contents

- 1. General structure GRI STANDARDS
- 2. GRI Content index

3. Documents referred to and how to find them

Appendix 1 - Audiences and stakeholder engagement and materiality

# **1. General structure GRI STANDARDS**





# 2. Documents referred to and how to find them

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

- ✓ Renewi Sustainability Review
- ✓ Renewi Annual (Financial) Report
- ✓ Renewi Sustainability website pages
- ✓ Renewi Sustainability Indicators document

Right is an explanation of how to find these documents.

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 main documents referred to in this navigator are Renewi's Sustainability Review and Annual Report:

- Sustainability Review an overview of performance, including case studies, CEO statement and other information
- Sustainability Reporting Manual Scope of reporting and how we calculate our Sustainability data (including calculation factors)
- GRI Content Index This document

All of the above documents are available at the 'sustainability page of the Renewi plc website:

#### https://www.renewi.com/en/sustainability

This web page take you to all the relevant information. To access the report click the 'Sustainability Review' button. In addition, our Annual (Financial) Report is referred to. This is the main document with regards to Renewi's (financial) results, strategy, corporate governance, risk management, etc. This report is available at the investor centre 'Reports and presentations' section of our website:

#### https://www.renewi.com/en/investors

Renewi keeps record of their reports from their founding year 2017 onwards, available as downloads on our web-site. Readers may want to look-at our previous reports, as well as our current reports. From year-to-year report design changes. For this reason page numbers for specific parts of reports are given in the tables below. In addition to Sustainability Reviews, our website also includes specific pages on objectives, case studies and other similar information.



# 3. Renewi Sustainability Review 2019 – GRI Content index

# **GRI 102: GENERAL DISCLOSURES 2016**

# **1. Organizational profile**

Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
102-1	Name of the organization	✓ Given throughout all reports (Renewi plc)	Front cover	
102-2	Activities, brands, products, and services	<ul> <li>✓ For a general overview: 'Our approach' section in the Sustainability Review</li> <li>✓ For an extended overview: 'Strategic Report section in the Annual Report</li> </ul>	26-30 <b>5-85</b>	
102-3	Location of headquarters	✓ See 'Company information' section in the Annual Report	225	
102-4	Location of operations	✓ See 'Renewi at a Glance' page in the Annual Report	6	
102-5	Ownership and legal form	<ul> <li>Renewi is a PLC and listed on the London stock Exchange and Euronext Amsterdam. See 'Notes to the financial statements' section in the Annual Report</li> </ul>	143	
102-6	Markets served	✓ For an extended overview: 'Operating Review' section in the Annual Report	42-58	
102-7	Scale of the organization	✓ For an overview of employees and operations: 'Renewi at a Glance' section in the Sustainability Review	27-28	
		✓ For an overview of financial scale: 'CFO Review' in the <b>Annual Report</b>	37-41	
102-8	Information on employees and other workers	<ul> <li>✓ For an overview of employees by division: 'Operating Review' section in the Annual Report</li> </ul>	42-58	
102-9	Supply chain	✓ For an overview of our supply chain see the Annual Report section 'Renewi at a glance' / 'Business model'	6-7 / 10-11	
102-10	Significant changes to the organization and its supply chain	✓ See 'CEO's review' section in the Annual Report	29-33	
102-11	Precautionary Principle or approach	<ul> <li>The way we work and our core activities address the precautionary principle.</li> <li>For an explanation see the 'Enable the Circular Economy' section in our Sustainability Review</li> </ul>	42-44	
102-12	External initiatives	<ul> <li>Renewi subscribes the ten principles of the UN Global Compact. See the cross-reference table in the Sustainability Review</li> </ul>	54	
102-13	Membership of associations	✓ A list is provided in our Renewi Sustainability Reporting Manual 2020, appendix 4	28	



#### 2. Strategy Statement from senior decision-102-14 ✓ See 'CEO's review' section in the **Annual Report** 29-33 maker Values, principles, standards, and 102-16 ✓ See 'Section 172(1) statement in the Annual Report 27 norms of behaviour ✓ See 'Corporate Governance Report' section in the **Annual Report** 88-127 102-18 Governance structure List of stakeholder groups 102-40 ✓ See 'Engaging with Stakeholders' section in the Annual Report 24-26 100% of our employees are covered by collective bargaining agreements as $\checkmark$ 102-41 Collective bargaining agreements part of the law in the countries we operate. See 'Care for people' section in 50-51 the Sustainability Review. Identifying and selecting See 'Engaging with Stakeholders' section in the Annual Report 102-42 $\checkmark$ 24-27 stakeholders Approach to stakeholder ✓ See 'Engaging with Stakeholders' section in the **Annual Report** 102-43 24-27 engagement Key topics and concerns raised 102-44 ✓ See 'Engaging with Stakeholders' section in the Annual Report 24-27 **6. Reporting practice**

102-45	Entities included in the consolidated financial statements	✓ See 'Notes to the financial statements' in the <b>Annual Report</b>	143-209	
102-46	Defining report content and topic Boundaries	✓ See appendix 1 in this document	15-17	
102-47	List of material topics	<ul> <li>See 'Material topics – Renewi Key themes table' in this document</li> </ul>	7	
102-48	Restatements of information	<ul> <li>See 'General reporting guidelines and boundaries' section in the Renewi Sustainability Reporting Manual 2020</li> </ul>	3	
102-49	Changes in reporting	<ul> <li>See 'General reporting guidelines and boundaries' section in the Renewi Sustainability Reporting Manual 2020</li> </ul>	3	
102-50	Reporting period	<ul> <li>See 'General reporting guidelines and boundaries' section in the Renewi Sustainability Reporting Manual 2020</li> </ul>	3	
102-51	Date of most recent report	<ul> <li>See 'General reporting guidelines and boundaries' section in the Renewi Sustainability Reporting Manual 2020</li> </ul>	3	

# 6 I RENEWI plc I Sustainability I GRI CONTENT INDEX



102-52	Reporting cycle	~	See 'General reporting guidelines and boundaries' section in the <b>Renewi</b> Sustainability Reporting Manual 2020	3	
102-53	Contact point for questions regarding the report	✓ ✓	See 'Company information' section in the <b>Annual Report</b> See this document	<b>45</b> 2	
102-54	Claims of reporting in accordance with the GRI Standards	~	See 'UN Global Compact Ten Principles' section in the Sustainability Review	54	
102-55	GRI content index	~	See this document	8-14	
102-56	External assurance	~	See this document	2	



	Material topics – Renewi key then	nes table
GRI Standard	Material GRI Topic	Renewi key themes
201	Economic performance 2016	✓ Financial performance
205	Anti-corruption 2016	✓ Integrity and ethical trading
301	Waste 2020	<ul> <li>✓ Environment and sustainability</li> </ul>
306	Effluents and waste 2016	
302	Energy 2016	<ul> <li>✓ Environment and sustainability</li> </ul>
305	Emissions 2016	
306	Effluents and waste 2016	- ✓ Environment and sustainability
307	Environmental compliance 2016	
401	Employment 2016	
403	Occupational health and safety 2016	
405	Diversity and equal opportunity 2016	✓ Sustainable employer
406	Non-discrimination 2016	
412	Human rights assessment 2016	
413	Local communities 2016	<ul> <li>✓ Society and community</li> </ul>
417	Marketing and labeling 2016	- ✓ Customers and consumers
418	Customer privacy	



# GRI 201: Economic Performance 2016

Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	✓ See the 'CFO's review' section in the <b>Annual Report</b>	37-41	
201-1	Direct economic value generated and distributed	<ul> <li>✓ For an overview see the Financial key performance indicators page in the Annual Report</li> <li>✓ For the total overview see the 'Financial Statements' in the Annual Report</li> </ul>	22 138-221	
201-2	Financial implications and other risks and opportunities due to climate change	✓ See the 'CEO's review' section in the <b>Annual Report</b>	29-33	

	GRI 205: Anti-corruption 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation	
103	Management approach	<ul> <li>✓ See the 'Integrity of the business and ethical trading' section in the Annual Report</li> <li>✓ See the 'Audit Committee Report' in the Annual Report</li> <li>✓ See the 'Care for People' section in the Sustainability Review</li> </ul>	<b>72</b> <b>105</b> 50-51		
205-1	Operations assessed for risks	✓ See the 'Integrity of the business and ethical trading' section in the Annual Report	72		
	related to corruption	✓ See the 'Audit Committee Report' in the Annual Report	105		
205-2	Communication and training about anti-corruption policies and procedures	<ul> <li>✓ See the 'Integrity of the business and ethical trading' section in the Annual Report</li> <li>✓ See the 'Care for People' section in the Sustainability Review</li> </ul>	<b>72</b> 50-51		



# **GRI 301: Materials 2016**

Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	<ul> <li>See the 'Business model' section in the Annual Report</li> <li>See the 'Business Strategy' section in the Annual Report</li> <li>See the 'Sustainability strategy focus' section in the Annual Report</li> <li>See the 'Enable the Circular Economy' section in the Sustainability Review</li> </ul>	<b>10-11</b> <b>16-17</b> <b>59-64</b> 42-44	
301-1	Materials used by weight or volume	<ul> <li>See the 'Sustainability strategy focus' section in the Annual Report</li> <li>See the 'Enable the Circular Economy' section in the Sustainability Review</li> <li>For an extended overview, see the Appendix in the Sustainability Review</li> </ul>	<b>59-64</b> 42-44 55	

	GRI 302: Energy 20 <sup>-</sup>	16		
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
402	Managamentannyaaah	✓ See the 'Sustainability strategy focus' section in the Annual Report	65-67	
103	Management approach	✓ See the 'Reduce Carbon and Waste' section in the Sustainability Review	45-47	
		✓ See the 'Sustainability strategy focus' section in the Annual Report	66	
302-1	Energy consumption within the organization	✓ See the 'Reduce Carbon and Waste' section in the Sustainability Review	47	
	organization	✓ For an extended overview, see the <b>Appendix</b> in the Sustainability Review	58	
302-3	Energy intensity	✓ See for our energy intensity ratio's the <b>Appendix</b> in the Sustainability Review	58	
202.4	Deduction of energy consumption	✓ See the 'Sustainability strategy focus' section in the Annual Report	65-67	
302-4	Reduction of energy consumption	$\checkmark$ See the 'Reduce Carbon and Waste' section in the Sustainability Review	45-47	



#### GRI 305: Emissions 2016 Reason for Profile Description Cross-reference/direct answer (main source only given) Page number(s) omission / Disclosure explanation See the 'Sustainability strategy focus' section in the Annual Report $\checkmark$ 65-67 103 Management approach See the 'Reduce Carbon and Waste' section in the Sustainability Review 45-47 $\checkmark$ See the 'Sustainability strategy focus' section in the Annual Report $\checkmark$ 65-67 See the 'Reduce Carbon and Waste' section in the Sustainability Review 305-1 Direct (Scope 1) GHG emissions 45-47 $\checkmark$ $\checkmark$ S For an extended overview, see the **Appendix** in the Sustainability Review 57 See the 'Sustainability strategy focus' section in the Annual Report $\checkmark$ 65-67 Energy indirect (Scope 2) GHG 305-2 See the 'Reduce Carbon and Waste' section in the Sustainability Review 45-47 $\checkmark$ emissions For an extended overview, see the Appendix in the Sustainability Review $\checkmark$ 57 See the 'Business Strategy' section in the Annual Report $\checkmark$ 16-17 $\checkmark$ See the 'Sustainability strategy focus' section in the Annual Report 59-64 Other indirect (Scope 3) GHG 305-3 See the 'Enable the Circular Economy' section in the Sustainability Review emissions $\checkmark$ 42-44 For an extended overview, see the Appendix in the Sustainability Review 56 $\checkmark$ See the 'Sustainability strategy focus' section in the Annual Report 65-67 $\checkmark$ See the 'Reduce Carbon and Waste' section in the Sustainability Review 45-47 305-4 GHG emissions intensity $\checkmark$ For an extended overview, see the Appendix in the Sustainability Review 57 $\checkmark$

	GRI 306: Waste 2020				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation	
103	Management approach	<ul> <li>✓ See the 'Business model' section in the Annual Report</li> <li>✓ See the 'Business Strategy' section in the Annual Report</li> <li>✓ See the 'Sustainability strategy focus' section in the Annual Report</li> <li>✓ See the 'Enable the Circular Economy' section in the Sustainability Review</li> </ul>	<b>10-11</b> <b>16-17</b> <b>59-64</b> 42-44		
306-2	Management of significant waste- related impacts	<ul> <li>See the 'Business model' section in the Annual Report</li> <li>See the 'Business Strategy' section in the Annual Report</li> <li>See the 'Sustainability strategy focus' section in the Annual Report</li> <li>See the 'Enable the Circular Economy' section in the Sustainability Review</li> </ul>	<b>10-11</b> <b>16-17</b> <b>59-64</b> 42-44		



		✓ See the 'Sustainability strategy focus' section in the Annual Report	59-64	
306-3	Waste generated	✓ See the 'Enable the Circular Economy' section in the Sustainability Review	42-44	
		✓ For an extended overview, see the <b>Appendix</b> in the Sustainability Review	55	
		✓ See the 'Sustainability strategy focus' section in the Annual Report	59-64	
306-4	Waste diverted from disposal	✓ See the 'Enable the Circular Economy' section in the Sustainability Review	42-44	
		✓ For an extended overview, see the <b>Appendix</b> in the Sustainability Review	55	
		✓ See the 'Sustainability strategy focus' section in the Annual Report	59-64	
306-5	Waste directed to disposal	✓ See the 'Enable the Circular Economy' section in the Sustainability Review	42-44	
		✓ For an extended overview, see the <b>Appendix</b> in the Sustainability Review	55	

	GRI 307: Environmental compliance 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation	
103	Management approach	<ul> <li>✓ See the 'Sustainability Strategy focus' section in the Annual Report</li> <li>✓ See the 'Risk Management' section in the Annual Report</li> </ul>	70-71 76-84		
307-1	Non-compliance with environmental laws and regulations	<ul> <li>✓ See the 'Appendix' section in the Sustainability Review</li> </ul>	59		



	GRI 401: Employment 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation	
103	Management approach	<ul> <li>✓ See the 'Sustainability strategy focus' section in the Annual Report</li> <li>✓ See the 'Care for people' section in the Sustainability Review</li> </ul>	<b>68-73</b> 42-44		
401-1	New employees hire and employee turnover	✓ See the 'Appendix' section in the Sustainability Review	60		

GRI 403: Occupational health and safety 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	<ul> <li>✓ See the 'Sustainability strategy focus' section in the Annual Report</li> <li>✓ See the 'Care for people' section in the Sustainability Review</li> </ul>	<b>68-73</b> 42-44	
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, an number of work related fatalities	<ul> <li>✓ See the 'Sustainability strategy focus' section in the Annual Report</li> <li>✓ See the 'Care for people' section in the Sustainability Review</li> <li>✓ For an extended overview, see the Appendix in the Sustainability Review</li> </ul>	<b>68-73</b> 42-44 60	



#### **GRI 405: Diversity and equal opportunity 2016** Reason for Profile Description Cross-reference/direct answer (main source only given) Page number(s) omission / Disclosure explanation ✓ See the 'Sustainability strategy focus' section in the Annual Report 68-73 Management approach 103 See the 'Care for people' section in the Sustainability Review 42-44 $\checkmark$ $\checkmark$ See the 'Corporate Governance Report' section in the Annual Report 94-95 Diversity of governance bodies 405-1 and employees For an extended overview, see the **Appendix** in the Sustainability Review 60 $\checkmark$ Ratio of basic salary and 405-2 ✓ See the 'Sustainability strategy focus' section in the Annual Report 68-72 remuneration of women to men

GRI 406: Non-discrimination 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	<ul> <li>✓ See the 'Integrity of the business and ethical trading' section in the Annual Report</li> <li>✓ See the 'Audit Committee Report' in the Annual Report</li> <li>✓ See the 'Care for People' section in the Sustainability Review</li> </ul>	<b>72</b> <b>105</b> 50-51	
406-1	Incidents of discrimination and corrective actions taken	✓ See the 'Appendix' section in the Sustainability Review	59	

GRI 412: Human rights assessment 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	✓ See the 'Care for People' section in the Sustainability Review	50-51	
412-1	Operations that have been subject to human rights reviews or impact assessments	✓ See the 'Care for People' section in the Sustainability Review	50-51	



#### **GRI 413: Local communities 2016** Reason for Profile Description Cross-reference/direct answer (main source only given) Page number(s) omission / Disclosure explanation See the 'Sustainability strategy focus' section in the Annual Report 74-75 $\checkmark$ Management approach 103 See the 'Care for people' section in the Sustainability Review $\checkmark$ 53 Operations with local community See the 'Sustainability strategy focus' section in the Annual Report $\checkmark$ 74-75 engagement, impact assessments, 413-1 See the 'Care for people' section in the Sustainability Review 53 $\checkmark$ and development programs

GRI 417: Marketing and labeling 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	<ul> <li>✓ See the 'Engaging with Stakeholders' section in the Annual Report</li> <li>✓ For an extended overview of how we approach our customers see the 'Strategic Report' in the Annual Report</li> </ul>	24 6-85	
417-2	Incidents of non-compliance concerning product and service information and labeling	✓ No significant incidents took place during the reporting period		Not applicable

GRI 418: Customer privacy 2016				
Profile Disclosure	Description	Cross-reference/direct answer (main source only given)	Page number(s)	Reason for omission / explanation
103	Management approach	✓ See the 'Risk Management' section in the Annual Report	76-85	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul> <li>No breaches have taken place and our GDPR compliance was completed in time. See the 'Risk Management' section in the Annual Report</li> </ul>	76-85	



# Appendix 1. Audiences and stakeholder engagement and materiality

### Audiences for Renewi Sustainability Reviews

Many groups of our stakeholders may be interested in our annual Renewi Sustainability Review and Annual Report. However, from work conducted by the Renewi Group Sustainability Strategy Committee, we consider here the main stakeholder groups the report is aimed at.

Our Sustainability Review and Annual Report complie with Global Reporting Initiative (GRI) guidelines. Part of this means assessing our stakeholder materiality. We have a responsibility to ensure our Sustainability Strategy is relevant to all our stakeholders.

Presented on the next page is a summary of our stakeholder materiality matrix. The stakeholder issues identified in red are those which are of highest concern and are where we have set our Sustainability Strategy

### Main stakeholder audience groups

Employees, Renewi Board, shareholders and other financial stakeholders, contractors and suppliers/off-takers of wastes and existing and potential customers and clients, regulators and non-governmental organisations, communities and businesses near to Renewi sites and operations and educational establishments, internal and external auditors, researchers, ratings agencies and corporate responsibility organisations, politicians and civil servants (national and local). See figure below for an overview:





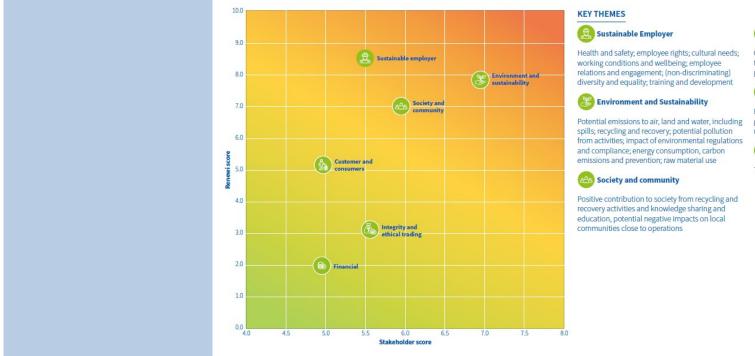
### Stakeholder materiality matrix and heat map

Summary CSR Financial Sustainable Integrity Environment Society and Customer and Summary and example main engagement routes subject area employer and ethical and community consumers trading sustainability Employee engagement surveys, consultation meetings, Internal 6 12 13 14 8 6 whistleblowing line, internal communications, newsletters, stakeholders announcements, reports, briefings and Board meetings Customer feedback surveys, direct face-to-face contact, Customers 7 28 30 14 14 20 and clients emails, letters and websites Annual report, shareholder briefings, face-to-face Financial bodies meetings, ESG surveys, AGM, websites, audits at half-year 10 14 26 26 11 11 and investors and full year with ad hoc communication between, CSR Report, direct contact and completion of assessments Government and Lobbying activity, face-to-face contact, email, letters, site 35 43 25 10 60 38 national structures visits and membership of bodies including regulators Community Liaison committees, site visits, leaflets, meetings, websites 4 8 15 26 18 12 and society and other communications Overall score for stakeholders 125 156 37 83 89 74 Overall score factored to score 4.9 5.5 5.6 6.9 5.9 4.9 out of ten Renewi score out often (based on 2.0 8.5 3.2 7.8 7.0 5.3 Renewi CSR materiality matrix) Reference icon given in heat diagram on **%** B Ê. page 18

Objectives. From the materiality matrix we derived a heat map to show the most important themes. See the next page for this map. A more extended analyses is available upon request.

### 17 I RENEWI plc I Sustainability I GRI CONTENT INDEX





#### Customer and consumers

Continuity of service to clients and customers for their waste (waste does not stop being produced); privacy of clients and customers

#### 🙈 Integrity and ethical trading

Prevention of fraud, bribery and similar; financial governance; good control environment; integrity management; fair practices in business

#### **Financial**

The financial sustainability of the company