
SUSTAINABILITY REVIEW 2023

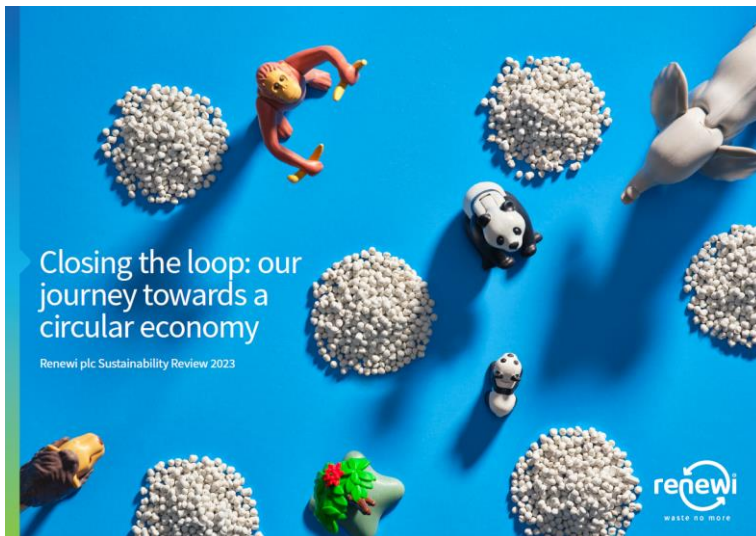
GRI CONTENT INDEX

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.



Contents

1. General structure of the 2021 GRI STANDARDS
2. Renewi's selection of relevant standards
3. Renewi's GRI reporting approach and navigating the key documents
4. GRI Content index

1. General structure of the 2021 GRI STANDARDS

The set of GRI Standards includes:

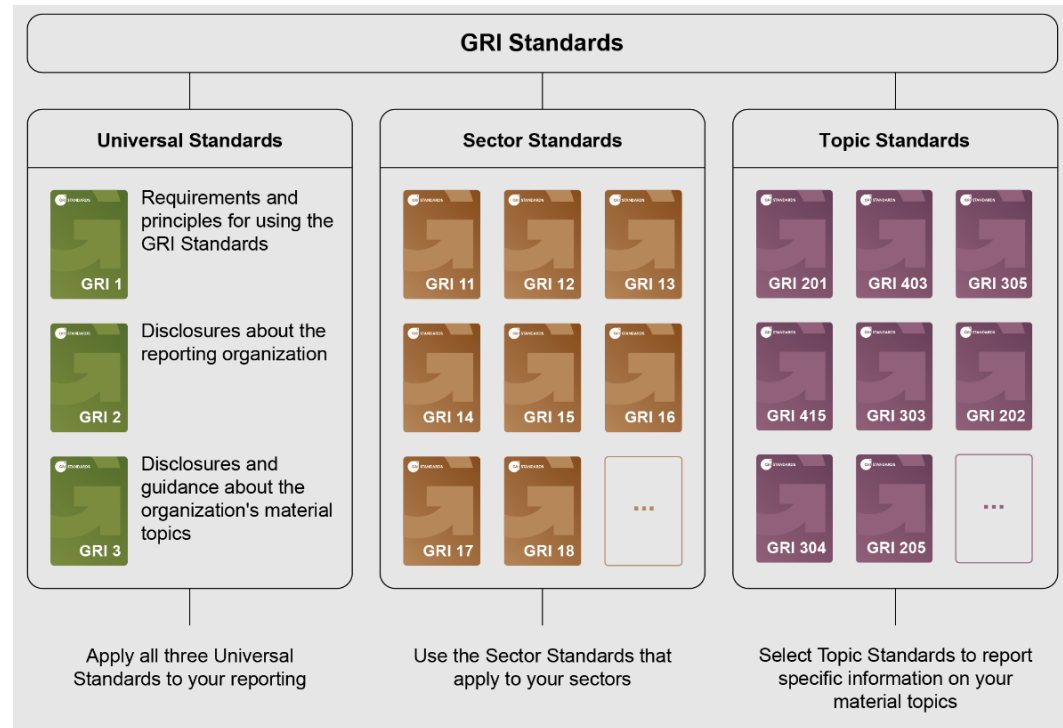
- Universal Standards,
- Sector Standards,
- Topic Standards.

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.

For more information, please refer to www.globalreporting.org



Source: gri-gristandards-visuals-fig1_family-2021-print-v19-01.png (2127x1561) (globalreporting.org)

2. Renewi's selection of relevant standards

Renewi has reported the information cited in this GRI content index for the period 1.04.2022 – 31.03.2023 with reference to the GRI Standards.

For Renewi's FY2023 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

Or, by post to:
Renewi plc,
Enigma,
Wavendon Business Park,
Ortensia Drive, Wavendon,
Milton Keynes,
Buckinghamshire, England
MK17 8LX

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 2023 \(AR\)](#)
- ✓ [Renewi Sustainability Review 2023 \(SR\)](#)
- ✓ [BDO Independent Limited Assurance Statement](#)
- ✓ [Renewi Gender Pay Gap Report 2022](#)
- ✓ [Tax strategy 2023](#)
- ✓ [Renewi Code of Conduct](#)

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 2023 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.177 Legal form: AR p.177 HQ location: AR p.265 AR p.238-239 - subsidiaries, AR p.240-241 - joint ventures | |
| 2-2 Entities included in the organization's sustainability reporting | AR p.238-239 | We are matching our sustainability reporting structure with the one used by finance department |
| 2-3 Reporting period, frequency and contact point | SR p.68 | |
| 2-5 External assurance | AR p.132; AR p.164-171 | 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.20-27 | Our unique waste-to-product strategy', 'Our Divisions' and 'Our business model' sections |
| 2-7 Employees | AR p.6 and AR p.67 | Total number employees and women in workforce. We do not provide any further demographic breakdowns. |
| 2-9 Governance structure and composition | For Board profiles, see AR p.106-107 Board members independence, tenure, representation: AR p.111, 114-115 and 138-139 Board committees overview: AR p.115 | |
| 2-10 Nomination and selection of the highest governance body | AR p.116 AR p.119-120 (composition, succession and evaluation) AR p.137-139 | How Renewi has complied with the UK Corporate Governance Code' section J-L Nomination Committee Report |
| 2-11 Chair of the highest governance body | AR p.117-118 | |

| | | |
|--|--|--|
| 2-12 Role of the highest governance body in overseeing the management of impacts | AR p.59-60 and 120-126 | |
| 2-13 Delegation of responsibility for managing impacts | AR p.108-109 - Executive Committee profiles AR p.60 - management role in climate-related strategy | |
| 2-14 Role of the highest governance body in sustainability reporting | AR p.59 | |
| 2-15 Conflicts of interest | AR p.113-114 Code of Conduct (https://www.renewi.com/en/our-policies) | |
| 2-16 Communication of critical concerns | AR p.91 | Our risk responsibilities architecture' |
| 2-18 Evaluation of the performance of the highest governance body | AR p.117 AR p.136 | Section L "Board evaluation" section |
| 2-19 Remuneration policies | AR p.120 AR p.140-160 | Section P Remuneration report |
| 2-20 Process to determine remuneration | AR p.160 | Section "Advice provided to the Committee during the year" |
| 2-21 Annual total compensation ratio | AR p.155 | Section "CEO pay ratio" |
| 2-22 Statement on sustainable development strategy | AR p.2 and 29-31 AR p.24-25 | CEO remarks Chairman address |
| 2-23 Policy commitments | SR p.52 + 59 | UNGC principles are very closely matching the requirements for this GRI standard |
| 2-24 Embedding policy commitments | SR p.59, Code of Conduct (https://www.renewi.com/en/our-policies) | |
| 2-25 Processes to remediate negative impacts | SR p.39-40 and 59, Code of Conduct (https://www.renewi.com/en/our-policies) | "Listening and acting", "Keeping Communities safe" and "Performance" sections |
| 2-26 Mechanisms for seeking advice and raising concerns | AR p.20-23 AR p.119-124 - stakeholders governance mechanics | |
| 2-27 Compliance with laws and regulations | AR p.170-171 | "Extent to which the audit was capable of detecting irregularities, including fraud" section |
| 2-29 Approach to stakeholder engagement | AR p.121-126 - stakeholders governance mechanics | |
| 2-30 Collective bargaining agreements | SR p.52 | |

| GRI 3: Material Topics 2021 | | |
|--|--|---|
| Disclosure | Location | Comments |
| 3-1 Process to determine material topics | AR p.121-126 - stakeholders governance mechanics | |
| 3-2 List of material topics | AR 2019 p.16-17 (https://www.renewi.com/en/investors/investor-relations/reports-and-presentations) | 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.121-126 - 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.172 | - |
| 201-2 Financial implications and other risks and opportunities due to climate change | AR p.182 for current financial implication of climate change AR p. 59-65 for TCFD disclosure | - |
| 201-3 Defined benefit plan obligations and other retirement plans | AR p.231-237 | - |
| 201-4 Financial assistance received from government | AR p.190 and 208 | - |
| GRI 205 Anti-Corruption 2016 | | |
| Disclosure | Location | Comments |
| 205-1 Operations assessed for risks related to corruption | SR p.52 + Code of Conduct (https://www.renewi.com/en/our-policies) | - |
| 205-2 Communication and training about anti-corruption policies and procedures | SR p.51-52+ Code of Conduct (https://www.renewi.com/en/our-policies) | - |
| 205-3 Confirmed incidents of corruption and actions taken | SR p.51-52 + Code of Conduct (https://www.renewi.com/en/our-policies) https://uitspraken.rechtspraak.nl/) | no new items to report were raised in FY23. |
| GRI 207: Tax 2019 | | |
| Disclosure | Location | Comments |
| 207-1 Approach to tax | Tax strategy 2023 (https://www.renewi.com/-/media/pdf/reports-and-presentations/2023/tax-strategy-document-2023vf.pdf) | - |
| 207-2 Tax governance, control, and risk management | AR p.136 | "Financial reporting" section |

Tax strategy 2023
(<https://www.renewi.com/-/media/pdf/reports-and-presentations/2023/tax-strategy-document-2023vf.pdf>)

| GRI 301: Materials 2016 | | |
|--|--|--|
| Disclosure | Location | Comments |
| 301-1 Materials used by weight or volume | AR p.22-23 for materials handled and recycled SR p.60 for complete statistics | - |
| 301-3 Reclaimed products and their packaging materials | AR p.22-23 for materials handled and recycled + AR p.51-52 SR p.60 for complete statistics | - |
| GRI 302: Energy 2016 | | |
| Disclosure | Location | Comments |
| 302-1 Energy consumption within the organization | AR p.57; SR p.27 | You can also refer to our CDP submission |
| 302-2 Energy consumption outside of the organization | AR p.57; SR p.27 | You can also refer to our CDP submission |
| 302-4 Reduction of energy consumption | AR p.56-57; SR p.30 and 34-36 | - |
| 302-5 Reductions in energy requirements of products and services | AR p.56-57; SR p.30 and 32-33 | - |
| GRI 303: Water and Effluents 2018 | | |
| Disclosure | Location | Comments |
| 303-1 Interactions with water as a shared resource | SR p.55-57 | - |
| 303-3 Water withdrawal | SR p.57 and 67-68 | - |
| 303-4 Water discharge | SR p.57 and 67-68 | - |
| GRI 305: Emissions 2016 | | |
| Disclosure | Location | Comments |
| 305-1 Direct (Scope 1) GHG emissions | AR p.57; SR p.30 | - |
| 305-2 Energy indirect (Scope 2) GHG emissions | AR p.57; SR p.30 | - |
| 305-4 GHG emissions intensity | AR p.54; SR p.32-33 (collection) + 34-35 (operations) | - |
| 305-5 Reduction of GHG emissions | AR p.57; SR p.32-36 | - |
| GRI 306: Waste 2020 | | |
| Disclosure | Location | Comments |
| 306-2 Management of significant waste-related impacts | AR p.51-53; SR p. 10-11 ; 18-22 | - |
| 306-4 Waste diverted from disposal | AR p.51-52; SR p.12 and 17 | - |
| 306-5 Waste directed to disposal | AR p.51-52; SR p.12 | - |

| GRI 401: Employment 2016 | | |
|---|--|----------|
| Disclosure | Location | Comments |
| 401-1 New employee hires and employee turnover | AR p.68 SR p.48 | - |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | AR p.231-237 SR p.43 | - |
| GRI 403: Occupational Health and Safety 2018 | | |
| Disclosure | Location | Comments |
| 403-1 Occupational health and safety management system | AR p.71 SR p.40-42 | - |
| 403-2 Hazard identification, risk assessment, and incident investigation | AR p.71 AR p.94 SR p.40-42 | - |
| 403-3 Occupational health services | AR p.71 SR p.43-44 Code of Conduct (https://www.renewi.com/en/our-policies) | - |
| 403-4 Worker participation, consultation, and communication on occupational health and safety | AR p.71 SR p.49 and 53 | - |
| 403-5 Worker training on occupational health and safety | AR p.71 SR p.40-44 | - |
| 403-6 Promotion of worker health | AR p.71 SR p.43-44 | - |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | AR p.71 SR p.40-44 | - |
| 403-8 Workers covered by an occupational health and safety management system | AR p.71 SR p.40-42 | - |
| 403-9 Work-related injuries | AR p.71 SR p.40 | - |
| 403-10 Work-related ill health | AR p.67 SR p.40 | - |

GRI 404: Training and Education 2016

| Disclosure | Location | Comments |
|--|--|----------|
| 404-2 Programs for upgrading employee skills and transition assistance programs | AR p.68 SR p.48-49 | - |
| GRI 405: Diversity and Equal Opportunity 2016 | | |
| Disclosure | Location | Comments |
| 405-1 Diversity of governance bodies and employees | AR p.114 SR p.46-47 | - |
| 405-2 Ratio of basic salary and remuneration of women to men | For UK: Gender pay gap report (https://www.renewi.com/-/media/pdf/reports-and-presentations/2023/gender-pay-gap-report-2022.pdf) | - |
| 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.50-51 | - |
| GRI 413: Local Communities 2016 | | |
| Disclosure | Location | Comments |
| 413-1 Operations with local community engagement, impact assessments, and development programs | AR p.70 SR p.38-39 | - |