

GRI CONTENT INDEX



For the Materiality Disclosures Service, GRI inspected whether the GRI Content Index is clearly presented and the references for disclosures GRI102-40 to GRI 102-49 match the corresponding parts of the report. The GRI Materiality Disclosures Service was conducted based on the german version of the report.

Universal Standards

GRI Standard/ Disclosure	Title	GRI Standard/ Disclosure	Title
GRI 101: 2016	Foundation	GRI 102-28	Processes for evaluation of the sustain-ability performance of the board of directors
GRI 102: 2016	General Disclosures	GRI 102-29	Board level procedures for overseeing sustain-ability performance
	Organisational profile	GRI 102-30	Effectiveness of the risk management process
GRI 102-1	Name of the organisation	GRI 102-31	Frequency of review of impacts, risks and chan-ces in the area of sustainability
GRI 102-2	Activities, brands, products and services	GRI 102-32	Review and approval of sustainability reporting
GRI 102-3	Location of headquarters	GRI 102-33	Procedures for communicating critical concerns to the board
GRI 102-4	Location of operations	GRI 102-34	Nature and total number of critical concerns communicated to the board
GRI 102-5	Ownership and legal form	GRI 102-35	Remuneration policies for highest governance bodies
GRI 102-6	Markets served	GRI 102-36	Processes for determining remuneration
GRI 102-7	Scale of the organisation	GRI 102-37	Stakeholders' involvement in decisions regard-ing remuneration
GRI 102-8	Composition of the workforce	GRI 102-38	Ratio of annual remuneration paid
GRI 102-9	Supply chain	GRI 102-39	Ratio of percentage increase in annual remun-eration paid
GRI 102-10	Structural changes		Stakeholder engagement
GRI 102-11	Consideration of the precautionary approach	GRI 102-40	Relevant stakeholder groups
GRI 102-12	External initiatives	GRI 102-41	Collective bargaining agreements
GRI 102-13	Membership of associations	GRI 102-42	Identification and selection of stakeholders
	Strategy and analysis	GRI 102-43	Approaches to stakeholder engagement
GRI 102-14	CEO statement on sustainability	GRI 102-44	Response to and dealing with key topics and concerns of stakeholders
GRI 102-15	Key impacts, risks and opportunities		Reporting practice
	Ethics and integrity	GRI 102-45	Basis of consolidation
GRI 102-16	Values, directives, standards and codes of conduct	GRI 102-46	Report content and topic boundaries
GRI 102-17	Ethical advice and concerns	GRI 102-47	List of material topics
	Governance	GRI 102-48	Restatements of information
GRI 102-18	Governance structure	GRI 102-49	Changes in reporting
GRI 102-19	Delegation of authority on economic, social and environmental matters	GRI 102-50	Reporting period
GRI 102-20	Responsibility for economic, social and environ-mental matters	GRI 102-51	Date of most recent report
GRI 102-21	Consultation process between stakeholders and the board	GRI 102-52	Reporting cycle
GRI 102-22	Composition of the highest governance body and ist committees	GRI 102-53	Contact point for questions regarding the report
GRI 102-23	Seperation of chair of board of directors and executive management	GRI 102-54	Compliance with GRI Standards
GRI 102-24	Nomination and selection process of the board of directors	GRI 102-55	GRI content index
GRI 102-25	Processes in place for the board of directors to avoid conflicts of interest	GRI 102-56	External assurance
GRI 102-26	Role of the top management and board of directors in development of guiding principles and strategies		
GRI 102-27	Enhancement of the top management and board of directors related know-how on econo-mic, environmental and social issues		

Topic-specific standards

GRI Standard/ Disclosure	Title	GRI Standard/ Disclosure	Title
	People		
GRI 401: 2016	Employment	GRI 206: 2016	Anti-competitive behaviour
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 103: 2016 103-1/103-2/103-3	Management approach
401-1	Employee fluctuation	206-1	Legal proceedings due to the anti-competitive behaviour
401-2	Benefits provided to full-time employees	GRI 202: 2016	Market Presence
401-3	Parental leave	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 403: 2018	Occupational health and safety	202-1	Ration of standard entry level wage compared to local minimum wage
GRI 103: 2016 103-1/103-2/103-3	Management approach	202-2	Procedures for local hiring of management
403-1	Occupational health and safety management system	GRI 203: 2016	Indirect economic impacts
403-2	Hazard identification, risk assessment, and incident investigation	GRI 103: 2016 103-1/103-2/103-3	Management approach
403-3	Occupational health services	203-1	Infrastructure investments and services supported
403-4	Worker participation, consultation, and communication on occupational health and safety	203-2	Significant indirect economic impacts
403-5	Worker training on occupational health and safety	GRI 408: 2016	Child labour
403-6	Promotion of worker health	GRI 103: 2016 103-1/103-2/103-3	Management approach
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	408-1	Cases of child labour
403-8	Workers covered by an occupational health and safety management system	GRI 409: 2016	Forced or compulsory labour
403-9	Work-related injuries	GRI 103: 2016 103-1/103-2/103-3	Management approach
403-10	Work-related illness	409-1	Cases of forced or compulsory labour
GRI 404: 2016	Training and education	GRI 412: 2016	Human rights assessment
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 103: 2016 103-1/103-2/103-3	Management approach
404-1	Scope of training and education	412-1	Assessment of operations regarding human rights risks
404-2	Programmes for skills management and lifelong learning	412-2	Employee training on human rights
404-3	Performance evaluation and career planning	412-3	Human rights criterion in investments and contract agreements
GRI 405: 2016	Diversity and equal opportunity		Social responsibility
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 103: 2016 103-1/103-2/103-3	Management approach
405-1	Diversity of governance bodies and employees		Planet
405-2	Ration of remuneration between women and men	GRI 301: 2016	Materials
GRI 406: 2016	Non-discrimination	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 103: 2016 103-1/103-2/103-3	Management approach	301-1	Materials used
406-1	Cases of discrimination	301-2	Percentage of recycled material
GRI 407: 2016	Freedom of Association and Collective Bargaining	301-3	Reuse of products and packaging materials
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 302: 2016	Energy
407-1	Non-compliance with the right of freedom of association and collective bargaining	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 205: 2016	Anti-corruption	302-1	Energy consumption within the organisation
GRI 103: 2016 103-1/103-2/103-3	Management approach	302-2	Energy consumption outside of the organisation
205-1	Operations subjected to reviews on the risk of corruption	302-3	Energy intensity
205-2	Communication and training on anti-corruption	302-4	Energy saved
205-3	Incidents of corruption	302-5	Reductions in energy requirements of products and services

GRI Standard/ Disclosure	Title	GRI Standard/ Disclosure	Title
GRI 303: 2018	Water and effluents		
GRI 103: 2016 103-1/103-2/103-3	Management approach	308-1	Assessment of new suppliers based on sustainability criteria
303-1	Water withdrawal and water consumption	308-2	Sustainability-related impacts in the supply chain
303-2	Handling of waste water	GRI 414: 2016	Supplier social assessment
303-3	Handling and use of water	GRI 103: 2016 103-1/103-2/103-3	Management approach
303-4	Waste water	414-1	Assessment of new suppliers based on sustainability criteria
303-5	Handling and use of water	414-2	Sustainability-related impacts in the supply chain
GRI 305: 2016	Emissions		
GRI 103: 2016 103-1/103-2/103-3	Management approach		Production
305-1	Direct greenhouse gas emissions (Scope 1)	GRI 103: 2016 103-1/103-2/103-3	Management approach
305-2	Indirect, energy-related greenhouse emissions (Scope 2)		Logistics
305-3	Other indirect greenhouse gas emissions (Scope 3)	GRI 103: 2016 103-1/103-2/103-3	Management approach
305-4	Intensity of greenhouse gas emissions	GRI 201: 2016	Economic performance
305-5	Reduction of greenhouse gas emissions	GRI 103: 2016 103-1/103-2/103-3	Management approach
305-6	Emissions of ozone-depleting substances	201-1	Value added and its distribution
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other air emissions	201-2	Opportunities and risks due to climate change
GRI 306: 2016	Waste water and waste	201-3	Benefit plan obligations
GRI 103: 2016 103-1/103-2/103-3	Management approach	201-4	Financial assistance received from government
306-1	Discharge of waste water	GRI 419: 2016	Socioeconomic compliance
306-2	Volume of waste	GRI 103: 2016 103-1/103-2/103-3	Management approach
306-3	Spills of hazardous substances	419-1	Sanctions due to non-compliance
306-4	Transport of hazardous waste		Customer relations
306-5	Water bodies affected by waste water discharges	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 307: 2016	Environmental compliance	GRI 416: 2016	Customer health and safety
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 103: 2016 103-1/103-2/103-3	Management approach
307-1	Sanctions due to non-compliance with environmental laws and regulations	416-1	Conducted health and safety assessments
		416-2	Non-compliance with health and safety requirements
	Profit	GRI 417: 2016	Marketing and labelling
	Product management and innovation	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 103: 2016 103-1/103-2/103-3	Management approach	417-1	Requirement for product information and labelling
	Quality	417-2	Non-compliance with product information and labelling requirements
GRI 103: 2016 103-1/103-2/103-3	Management approach	417-3	Non-compliance with marketing communications requirements
	Product compliance		Digitalisation/BIM
GRI 103: 2016 103-1/103-2/103-3	Management approach	GRI 103: 2016 103-1/103-2/103-3	Management approach
	Sanctions due to non-compliance with product liability regulations	GRI 418: 2016	Customer privacy
	Procurement	GRI 103: 2016 103-1/103-2/103-3	Management approach
GRI 308: 2016	Supplier environmental assessment	418-1	Compliance concerning violations of customer data privacy
GRI 103: 2016 103-1/103-2/103-3	Management approach		