

GRI Content Index

The GRI Content Index forms the underlying structure for EVN's Full Report 2016/17. It shows – according to the requirements of the Global Reporting Initiative (“comprehensive standards”) – where general disclosures and topic-specific disclosures are reported based on **materiality criteria**. The GRI Content Index also includes additional company-specific indicators which were added at the end of the index.

○ For the GRI Content Index, also see www.evn.at/GRI-Content-Index

△ GRI indicator: GRI Content Index (102-55)

GRI Standard	Disclosure	Reference to report page and online information or omission
General disclosures		
GRI 102: General disclosures 2016		
Organisational profile		
102-1	Name of the organisation	EVN AG as the parent company of the EVN Group (EVN)
102-2	Activities, brands, products, and services	20ff
102-3	Location of headquarters	2344 Maria Enzersdorf, Austria
102-4	Location of operations	20ff; the company's main operating locations are Austria, Bulgaria, Macedonia and Germany
102-5	Ownership and legal form	Listed stock corporation, 31
102-6	Markets served	22f
102-7	Scale of the organisation	20ff, front cover
102-8	Information on employees and other workers	47ff
102-9	Supply chain	57f
102-10	Significant changes to the organisation and its supply chain	58
102-11	Precautionary principle or approach	Editorial, 38, 88ff
102-12	External initiatives	61f
102-13	Membership of associations	www.evn.at/memberships
Strategy		
102-14	Statement from senior decision-maker	Editorial, “... with stability and continuity into a successful future ...” (interview with the members of the Executive Board), 25ff
102-15	Key impacts, risks, and opportunities	25ff, 88ff
Ethics and integrity		
102-16	Values, principles, standards, and norms of behaviour	25, 47, 55
102-17	Mechanisms for advice and concerns about ethics	56
Governance		
102-18	Governance structure	66ff
102-19	Delegating authority	25
102-20	Executive-level responsibility for economic, environmental, and social topics	25

GRI Standard	Disclosure	Reference to report page and online information or omission
102-21	Consulting stakeholders on economic, environmental, and social topics	61
102-22	Composition of the highest governance body and its committees	66ff
102-23	Chair of the highest governance body	66ff
102-24	Nominating and selecting the highest governance body	69f
102-25	Conflicts of interest	65ff
102-26	Role of highest governance body in setting purpose, values, and strategy	25ff
102-27	Collective knowledge of highest governance body	The report by the Executive Board and the discussions of the other points on the agenda at the Supervisory Board meetings also regularly covered the economic, ecological and social aspects of the respective issues.
102-28	Evaluating the highest governance body's performance	200 (Validation sustainability report)
102-29	Identifying and managing economic, environmental, and social impacts	61
102-30	Effectiveness of risk management processes	88
102-31	Review of economic, environmental, and social topics	92
102-32	Highest governance body's role in sustainability reporting	Members of the Executive Board
102-33	Communicating critical concerns	92f
102-34	Nature and total number of critical concerns	92f
102-35	Remuneration policies	66f, 71f, 179
102-36	Process for determining remuneration	71f
102-37	Stakeholders' involvement in remuneration	71f
102-38	Annual total compensation ratio	49
102-39	Percentage increase in annual total compensation ratio	49
Stakeholder engagement		
102-40	List of stakeholder groups	60
102-41	Collective bargaining agreements	48f
102-42	Identifying and selecting stakeholders	60f
102-43	Approach to stakeholder engagement	61
102-44	Key topics and concerns raised	27
Reporting practice		
102-45	Entities included in the consolidated financial statements	182ff
102-46	Defining report content and topic boundaries	27, back cover (About this report)
102-47	List of material topics	26f
102-48	Restatements of information	No significant restatement
102-49	Changes in reporting	No major changes, back cover (About this report)
102-50	Reporting period	Back cover (About this report)
102-51	Date of most recent report	Back cover (About this report)
102-52	Reporting cycle	Back cover (About this report)
102-53	Contact point for questions regarding the report	Back cover (Editorial information)
102-54	Claims of reporting in accordance with the GRI standards	200 (Validation sustainability report)
102-55	GRI content index	202
102-56	External assurance	200

GRI Standard	Disclosure	Reference to report page and online information or omission
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Material topics

Series: Economic topics

Economic performance

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	47, 115ff
103-2	The management approach and its components	47, 115ff
103-3	Evaluation of the management approach	47, 115ff

GRI 201: Economic performance 2016

201-1	Direct economic value generated and distributed	Front cover, 79ff
201-2	Financial implications and other risks and opportunities due to climate change	88
201-3	Defined benefit plan obligations and other retirement plans	55
201-4	Financial assistance received from government	87

Market presence

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	20ff
103-2	The management approach and its components	20ff
103-3	Evaluation of the management approach	20ff

GRI 202: Market presence 2016

202-1	Ratios of standard entry level wage by gender compared to local minimum wage	47f
202-2	Proportion of senior management hired from the local community	53

Indirect economic impacts

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	62, 86f
103-2	The management approach and its components	62, 86f
103-3	Evaluation of the management approach	62, 86f

GRI 203: Indirect economic impacts 2016

203-1	Infrastructure investments and services supported	84ff
203-2	Significant indirect economic impacts	62

Procurement practices

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	57ff
103-2	The management approach and its components	57ff
103-3	Evaluation of the management approach	57ff

GRI 204: Procurement practices 2016

204-1	Proportion of spending on local suppliers	58
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GRI Standard	Disclosure	Reference to report page and online information or omission
Anti-corruption		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	55ff
103-2	The management approach and its components	55ff
103-3	Evaluation of the management approach	55ff
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	55f
205-2	Communication and training about anti-corruption policies and procedures	56f
205-3	Confirmed incidents of corruption and actions taken	56
Anti-competitive behaviour		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	55ff
103-2	The management approach and its components	55ff
103-3	Evaluation of the management approach	55ff
GRI 206: Anti-competitive behaviour 2016		
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	57

Series: Environmental topics

Materials

GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	39, 42f
103-2	The management approach and its components	39, 42f
103-3	Evaluation of the management approach	39, 42f
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	42f
301-2	Recycled input materials used	42f
301-3	Reclaimed products and their packaging materials	N/a due to the company's business activities

Energy

GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	41f
103-2	The management approach and its components	41f
103-3	Evaluation of the management approach	41f

GRI Standard	Disclosure	Reference to report page and online information or omission
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GRI 302: Energy 2016

302-1	Energy consumption within the organisation	41f
302-2	Energy consumption outside of the organisation	N/a due to the company's business activities
302-3	Energy intensity	41f
302-4	Reduction of energy consumption	41f
302-5	Reductions in energy requirements of products and services	N/a due to the company's business activities

Water

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	43
103-2	The management approach and its components	43
103-3	Evaluation of the management approach	43

GRI 303: Water 2016

303-1	Water withdrawal by source	43
303-2	Water sources significantly affected by withdrawal of water	43
303-3	Water recycled and reused	43

Biodiversity

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	45f
103-2	The management approach and its components	45f
103-3	Evaluation of the management approach	45f

GRI 304: Biodiversity 2016

304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	45f
304-2	Significant impacts of activities, products, and services on biodiversity	45f
304-3	Habitats protected or restored	45f
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	www.evn.at/nature-conservation

Emissions

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	40f, 26
103-2	The management approach and its components	40f, 26
103-3	Evaluation of the management approach	40f, 26

GRI Standard	Disclosure	Reference to report page and online information or omission
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	40
305-2	Energy indirect (Scope 2) GHG emissions	40
305-3	Other indirect (Scope 3) GHG emissions	40
305-4	GHG emissions intensity	40
305-5	Reduction of GHG emissions	41
305-6	Emissions of ozone-depleting substances (ODS)	All EVN plants are closed plants
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	41
Effluents and waste		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	44f
103-2	The management approach and its components	44f
103-3	Evaluation of the management approach	44f
GRI 306: Effluents and waste 2016		
306-1	Water discharge by quality and destination	44
306-2	Waste by type and disposal method	45
306-3	Significant spills	45
306-4	Transport of hazardous waste	45
306-5	Water bodies affected by water discharges and/or runoff	44f
Environmental compliance		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	39
103-2	The management approach and its components	39
103-3	Evaluation of the management approach	39
GRI 307: Environmental compliance 2016		
307-1	Non-compliance with environmental laws and regulations	No relevant incidents
Supplier environmental assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	59
103-2	The management approach and its components	59
103-3	Evaluation of the management approach	59
GRI 308: Supplier environmental assessment 2016		
308-1	New suppliers that were screened using environmental criteria	59
308-2	Negative environmental impacts in the supply chain and actions taken	59

GRI Standard	Disclosure	Reference to report page and online information or omission
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Series: Social topics

Employment

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	47ff
103-2	The management approach and its components	47ff
103-3	Evaluation of the management approach	47ff

GRI 401: Employment 2016

401-1	New employee hires and employee turnover	47f, 51
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	54f
401-3	Parental leave	54

Labor/management relations

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	47ff
103-2	The management approach and its components	47ff
103-3	Evaluation of the management approach	47ff

GRI 402: Labor/management relations 2016

402-1	Minimum notice periods regarding operational changes	48f
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Occupational health and safety

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	49
103-2	The management approach and its components	49
103-3	Evaluation of the management approach	49

GRI 403: Occupational health and safety 2016

403-1	Workers representation in formal joint management-worker health and safety committees	49
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	49f
403-3	Workers with high incidence or high risk of diseases related to their occupation	49f
403-4	Health and safety topics covered in formal agreements with trade unions	49

Training and education

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	52
103-2	The management approach and its components	52
103-3	Evaluation of the management approach	52

GRI Standard	Disclosure	Reference to report page and online information or omission
GRI 404: Training and education 2016		
404-1	Average hours of training per year per employee	52
404-2	Programmes for upgrading employee skills and transition assistance programmes	52ff
404-3	Percentage of employees receiving regular performance and career development reviews	53
Diversity and equal opportunity		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	47
103-2	The management approach and its components	47
103-3	Evaluation of the management approach	47
GRI 405: Diversity and equal opportunity 2016		
405-1	Diversity of governance bodies and employees	51
405-2	Ratio of basic salary and remuneration of women to men	47f
Non-discrimination		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	47
103-2	The management approach and its components	47
103-3	Evaluation of the management approach	47
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	56
Freedom of association and collective bargaining		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	For EVN and its subsidiaries at all locations, the right of free assembly and collective negotiation represents a cornerstone for the implementation of the Universal Declaration of Human Rights as well as the core work norms of the International Labour Organisation (ILO).
103-2	The management approach and its components	See above
103-3	Evaluation of the management approach	See above
GRI 407: Freedom of association and collective bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	See above
Security practices		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	55f
103-2	The management approach and its components	55f
103-3	Evaluation of the management approach	55f

GRI Standard	Disclosure	Reference to report page and online information or omission
GRI 410: Security practices 2016		
410-1	Security personnel trained in human rights policies or procedures	56f
Human rights assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	55f
103-2	The management approach and its components	55f
103-3	Evaluation of the management approach	55f
GRI 412: Human rights assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	55f
412-2	Employee training on human rights policies or procedures	56f
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	No incidents
Local communities		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	60ff
103-2	The management approach and its components	60ff
103-3	Evaluation of the management approach	60ff
GRI 413: Local communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programmes	61
413-2	Operations with significant actual and potential negative impacts on local communities	61
Supplier social assessment		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	59
103-2	The management approach and its components	59
103-3	Evaluation of the management approach	59
GRI 414: Supplier social assessment 2016		
414-1	New suppliers that were screened using social criteria	59
414-2	Negative social impacts in the supply chain and actions taken	59
Public policy		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	75f, 88ff
103-2	The management approach and its components	75f, 88ff
103-3	Evaluation of the management approach	75f, 88ff
GRI 415: Public policy 2016		
415-1	Political contributions	No relevant incidents

GRI Standard	Disclosure	Reference to report page and online information or omission
Customer health and safety		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	38
103-2	The management approach and its components	38
103-3	Evaluation of the management approach	38
GRI 416: Customer health and safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	38
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No relevant incidents
Marketing and labelling		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	38
103-2	The management approach and its components	38
103-3	Evaluation of the management approach	38
GRI 417: Marketing and labelling 2016		
417-1	Requirements for product and service information and labelling	38
417-2	Incidents of non-compliance concerning product and service information and labelling	No relevant incidents
417-3	Incidents of non-compliance concerning marketing communications	No relevant incidents
Customer privacy		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	36f
103-2	The management approach and its components	36f
103-3	Evaluation of the management approach	36f
GRI 418: Customer privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No substantiated complaints
Socioeconomic compliance		
GRI 103: Management approach 2016		
103-1	Explanation of the material topic and its boundary	36f
103-2	The management approach and its components	36f
103-3	Evaluation of the management approach	36f
GRI 419: Socioeconomic compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	No relevant incidents

GRI Standard	Disclosure	Reference to report page and online information or omission
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Supply security (company-specific supplementary indicators)

GRI 103: Management approach 2016

103-1	Explanation of the material topic and its boundary	33f
103-2	The management approach and its components	33f
103-3	Evaluation of the management approach	33f

Company-specific supplementary indicators

	Installed capacity	34
	Energy generation by primary energy source	98
	Total length of transmission and distribution lines	20ff
	CO ₂ emission certificates	58
	Efficiency of long-distance lines and distribution networks	33f
	Frequency and duration of a power failure	34
	Average availability of power plants	34
	Population in sales area without electricity supply	Full coverage of basic energy supply for the populations can be assumed in all countries where EVN is the electricity supplier.