

GRI table

GRI Content Index

The Global Reporting Initiative (GRI) is an institution aimed at developing and disseminating globally applicable guidelines for sustainability reporting. In accordance with the GRI, companies report on the principles and indicators they apply to their economic, environmental and social commitments and render them measurable.

It is our assessment that this report complies with GRI Application Level A (Fig. 1).

GRI Application Level (Fig. 1)

		C	C+	B	B+	A	A+
Mandatory	Self-declared					<input checked="" type="checkbox"/>	
	Third party checked		Report externally assured		Report externally assured		Report externally assured
	GRI checked		Report externally assured		Report externally assured		Report externally assured

The GRI Content Index (Fig. 2) indicates where (key) and in which publications DekaBank provides the standard disclosures under the current GRI Guidelines (G3) and the supplementary disclosures for financial service providers (Financial Services Sector Supplement, FSSS).

Key:

- FW 5 – FW 6: pages in foreword
- MR 13 – MR 75: pages in Annual Report/section Group management report
- SR 89 – SR 112: pages in Annual Report/section Sustainability report
- FS 115 – FS 182: pages in Annual Report/section Consolidated financial statements
- C: cover pages in Annual Report

Status:

- Fully reported
- ◐ Partly reported
- Not reported

Further sources of information: For further information on GRI go to www.globalreporting.org.
For the full version of DekaBank's sustainability strategy and Environmental Report go to www.dekabank.de.

GRI Content Index (incl. UN Global Compact Communication on Progress) (Fig. 2)

GRI Standard Disclosures		Key	Status	GC Principle
Strategy and analysis				
1.1	Statement from the most senior decision-maker	FW 5 – FW 6, SR 90 – SR 91	●	
1.2	Description of key impact, risks and opportunities regarding sustainability	MR 22, SR 91 – SR 92	●	
Organisational profile				
2.1	Name of the company	MR 15	●	
2.2	Brands, products and/or services	MR 16 – MR 22, SR 104 – SR 106	●	
2.3	Business units and corporate structure	MR 15 – MR 16	●	
2.4	Location of headquarter	MR 16	●	
2.5	Countries in which the group operates	MR 16	●	
2.6	Ownership structure and legal form	MR 15	●	
2.7	Markets served	MR 18 – MR 22	●	
2.8	Scale of reporting organisation	C, MR 28 – MR 40, FS 116 – FS 121	●	
2.9	Significant changes during reporting period regarding size, structure or ownership of company	C, MR 15	●	
2.10	Awards received in the reporting period	MR 33, MR 42, SR 100 – SR 105	●	
Report parameters				
3.1	Reporting period	SR 90 – SR 93	●	
3.2	Date of most recent previous report	SR 109	●	
3.3	Reporting cycle	SR 90 – SR 93	●	
3.4	Contact point for questions regarding corporate sustainability reporting	SR 112	●	
3.5	Process for defining report content (including materiality, priorities)	SR 90 – SR 93	●	
3.6	Boundary of the report	SR 91 – SR 93	●	
3.7	Presentation of any specific limitations on the scope of the report	SR 92 – SR 93, SR 112	●	
3.8	Basis for reporting on joint ventures, subsidiaries etc.	SR 91 – SR 93	●	
3.9	Data measurement techniques and the bases of calculations	SR 91 – SR 93, SR 94, SR 112	●	
3.10	Changes in presentation of information compared with previous reports	SR 90 – SR 93, SR 94, SR 112, SR 90	●	
3.11	Changes with regard to topics included and measurement methods applied compared with earlier reports	SR 94, SR 109	●	
3.12	GRI Content Index	www.dekabank.de	●	
3.13	Third party assurance	none	○	
Governance, commitments and engagement				
4.1	Governance structure incl. responsibility for sustainability	MR 15, SR 90 – SR 93	●	
4.2	Independence of Chairman of Supervisory Board	MR 15	●	
4.3	For organisations without a Supervisory Board: details of the number of members of the highest governance body	MR 15	●	
4.4	Opportunities for shareholders and employees to have an influence and provide recommendations or direction to the highest governance body	MR 15, SR 109 – SR 111	●	
4.5	Link between compensation for senior managers and achievement of sustainability targets	SR 100 – SR 101	●	
4.6	Processes in place for executive bodies to avoid conflicts of interest	SR 91 – SR 93, SR 104	●	
4.7	Qualifications and expertise of executive bodies with regard to sustainability	SR 91 – SR 92	●	
4.8	Mission statement and corporate values	C, MR 15, MR 22, MR 73 – MR 74, SR 90 – SR 93	●	
4.9	Procedures at Management/Supervisory Board level to oversee sustainability performance	SR 90 – SR 92	●	
4.10	Processes for evaluating the sustainability performance of the Management Board	SR 90, SR 92, SR 109	●	
4.11	Implementation of the precautionary principle	SR 91, SR 94 – SR 96, SR 103	●	

GRI Standard Disclosures		Key	Status	GC Principle
4.12	Participation in and support for external initiatives	SR 107 – SR 108	●	
4.13	Memberships in associations and advocacy organisations	SR 109 – SR 111	●	
4.14	Company's stakeholder groups	SR 109 – SR 111	●	
4.15	Basis for identification of stakeholders	SR 109 – SR 111	●	
4.16	Approaches for stakeholder dialogue (type/frequency)	SR 109 – SR 111	●	
4.17	Response to stakeholder concerns	SR 109 – SR 111	●	

Financial services sector specific performance indicators: Impact of our products and services

FS1	Description of environmental and social principles and values for business units	MR 16 – MR 18, MR 22, MR 41 – MR 42, SR 91 – SR 93, SR 104, SR 106, SR 112	●	
FS2	Procedures for assessing and screening environmental and social risks in business units	SR 92, SR 94, SR 101, SR 104, SR 106	●	
FS3	Processes for monitoring clients' implementation of environmental and social requirements	SR 94 – SR 95, SR 103	●	
FS4	Process(es) for improving staff competency to identify environmental and social risks and opportunities	SR 91 – SR 92, SR 94, SR 99, SR 102	●	
FS5	Interactions with customers and other stakeholder groups regarding environmental and social risks and opportunities	SR 106 – SR 108	●	
FS6	Percentage of the portfolio for business units by specific region, size and sector	MR 31 – MR 38, MR 62 – MR 65, FS 74, FS 164	●	
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business unit broken down by purpose	SR 104 – SR 106	▶	
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business unit broken down by purpose	SR 104 – SR 106	▶	
FS9	Scope and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures	SR 94 – SR 96, SR 103, SR 106	●	
FS10	Percentage and number of companies held in the financial institution's portfolio with which the institution has interacted on environmental or social issues	SR 94, SR 95	●	
FS11	Percentage of assets subject to environmental or social valuation	SR 104 – SR 106	●	
FS12	Voting policies applied to environmental or social issues for shares over which the financial institution holds the right to vote shares or advises on voting	SR 104 – SR 106	●	

Economic performance indicators

EC1	Economic value generated and distributed	MR 28 – MR 31, FS 116, FS 120, FS 126 – FS 128	●	
EC2	Financial implications due to climate change	SR 94, SR 99	●	7
EC3	Company social benefits and pension obligations	SR 100 – SR 102, FS 117, FS 137 – FS 138	●	
EC4	Financial assistance and subsidies received from government	none	●	
EC5	Range of ratios of standard entry-level wages compared with local minimum wages at significant locations of operation	not relevant		1
EC6	Payments to locally-based suppliers	not relevant		
EC7	Procedures for local hiring for senior positions	not relevant		6
EC8	Infrastructure investments and services provided primarily for public benefit	SR 107 – SR 108	●	
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	not relevant		

Environment performance indicators

EN1	Weight or volume of materials used	SR 95 – SR 99	●	8
EN2	Percentage of all materials that are recycled input materials	SR 95 – SR 96	●	8, 9
EN3	Direct energy consumption: primary energy source	SR 96 – SR 98	●	8
EN4	Indirect energy consumption: primary energy source purchased for producing energy	SR 96	●	8
EN5	Energy saved due to conservation and efficiency improvements	SR 96 – SR 98	●	8, 9
EN6	Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives	SR 94 – SR 99, SR 104 – SR 106	●	8, 9
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	SR 97 – SR 98, SR 95	●	8, 9

GRI Standard Disclosures		Key	Status	GC Principle
EN8	Total water withdrawal by source	SR 98 – SR 99	●	8
EN9	Water sources significantly affected by withdrawal of water	not relevant		8
EN10	Percentage and total volume of water recycled and reused	SR 98 – SR 99	►	8, 9
EN11	Land used in protected areas	none	●	8
EN12	Significant impact of activities in protected areas	none	●	8
EN13	Habitats protected or restored	not relevant		8
EN14	Strategies, current actions and future plans for managing impacts on biodiversity	not relevant		8
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	not relevant		8
EN16	Greenhouse gas emissions	SR 95 – SR 97	●	8
EN17	Other indirect greenhouse gas emissions	SR 95 – SR 97	●	8
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	SR 95 – SR 97	●	7–9
EN19	Ozone-depleting substances by weight	none	●	8
EN20	NO _x , SO _x and other air emissions by weight	SR 95 – SR 97	●	8
EN21	Total water discharge by quality and destination	SR 98 – SR 99	●	8
EN22	Total weight of waste by type and disposal method	SR 99	●	8
EN23	Number and volume of spills of hazardous materials such as oils, chemicals etc.	none	●	8
EN24	Weight of transported, imported, exported or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII and percentage of transported waste shipped internationally	not relevant		8
EN25	Identity, size, protected status and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff	not relevant		8
EN26	Initiatives to mitigate environmental impact of products and services	SR 104 – SR 106	●	7–9
EN27	Percentage of products whose packaging is reused	not relevant		8, 9
EN28	Fines/sanctions for non-compliance with environmental laws and regulations	none	●	8
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	SR 95 – SR 98	●	8
EN30	Total environmental protection expenditures and investments by type		○	7–9

Social performance indicator: Labour practices and decent work

LA1	Total workforce by employment type, employment contract and region	MR 41 – MR 42, SR 100 – SR 103	►	
LA2	Employee turnover	SR 102	●	6
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations		○	
LA4	Percentage of employees covered by collective bargaining agreements	SR 100	●	1, 3
LA5	Notice periods regarding significant operational changes	SR 110	●	3
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	100%	●	1
LA7	Rates of injury, absenteeism and total number of work-related fatalities	SR 102 – SR 103	►	1
LA8	Prevention and risk-control programmes regarding serious diseases	MR 42, SR 103	●	1
LA9	Health and safety topics covered in formal agreements with trade unions	not relevant	●	1
LA10	Average hours of training per year per employee	SR 102	►	
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	SR 102	●	
LA12	Percentage of employees receiving regular performance and career development reviews	SR 100 – SR 103	○	
LA13	Diversity of senior management and employee structure	MR 41 – MR 42, SR 100	●	1, 6
LA14	Average remuneration by sex and employee category	SR 100 – SR 103	●	1, 6

GRI Standard Disclosures		Key	Status	GC Principle
Social performance indicators: Human rights				
HR1	Percentage and number of investment decisions that include human rights clauses or have undergone human rights screening	SR 91 – 93, SR 104 – SR 106	●	1–6
HR2	Percentage of suppliers that have undergone human rights screening	SR 94 – SR 95	●	1–6
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	not relevant		1–6
HR4	Incidents of discrimination and action taken	none	●	1, 2, 6
HR5	Operations having significant risk regarding the freedom of association and collective bargaining and action taken to protect this right	none	●	1–3
HR6	Operations having significant risk for incidents of child labour and action taken	SR 94 – SR 95	●	1, 2, 5
HR7	Operations having significant risk for incidents of forced or compulsory labour and action taken	SR 94 – SR 95	●	1, 2, 4
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations	not relevant		1, 2
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	not relevant		1, 2
Social performance indicators: Society				
SO1	Mitigation of negative impact of business operations on local communities	not relevant		
FS13	Access to financial services in low-populated or economically disadvantaged regions by type	SR 104	●	
FS14	Initiatives to improve access for people with disabilities or restricted mobility	SR 100, SR 110	▶	
SO2	Percentage/number of business units analysed for corruption-related risks	SR 92, SR 95, SR 106	●	10
SO3	Percentage of employees trained in anti-corruption procedures	SR 91 – SR 92	●	10
SO4	Action taken in response to incidents of corruption	SR 91 – SR 92	●	10
SO5	Policy positions and participation in public policy development and lobbying	SR 107 – SR 110	●	1–10
SO6	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country	none	●	10
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes	none	●	
SO8	Fines/sanctions for non-compliance with laws and regulations	none	●	
Social performance indicators: Product responsibility				
FS15	Responsibility regarding structure and sale of financial products and services	SR 104 – SR 106	●	
FS16	Initiatives to enhance financial literacy	SR 104	●	
PR1	Health and safety impact of products and services	SR 104 – SR 106	●	1
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services, by type of outcomes	not relevant		1
PR3	Type of product and service information required by law	SR 104 – SR 106	●	8
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	none	●	8
PR5	Practices relating to customer satisfaction including results of surveys	109	●	
PR6	Programmes for adherence to laws and voluntary codes in advertising	SR 96, SR 104	●	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship, by type of outcomes	none	●	
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	none	●	1
PR9	Sanctions for non-compliance with laws and regulations relating to products and services	none	●	

Equator Principles Reporting

Project finance reviewed (> USD 10bn) by sector and region

EP category	Oil & Gas	Commodities	Power	Other
A	–	–	–	–
B	–	–	–	–
C	1	–	–	–
Total	1	–	–	–

EP category	Europe (EU)	Europe (Non-EU)	North America	South America	Asia	Middle East & Africa	Australia & Other
A	–	–	–	–	–	–	–
B	–	–	–	–	–	–	–
C	–	–	1	–	–	–	–
Total	–	–	1	–	–	–	–

Category A: Projects with potential significant adverse social or environmental impacts which are diverse, irreversible or unprecedented.

Category B: Projects with potential limited adverse social or environmental impacts that are few in number, generally site-specific, largely reversible and readily addressed through mitigation measures.

Category C: Projects with minimal or no social or environmental impacts.

Contact points for questions regarding corporate sustainability reporting

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