

# GRI CONTENT INDEX

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report.



The service was performed on the Turkish version of the report.

GRI STANDARD	DISCLOSURE	EXPLANATIONS, PAGE NUMBERS AND/OR DIRECT ANSWERS
GRI 101: FOUNDATION 2016		
GRI 102: GENERAL DISCLOSURES 2016		
GRI 102: General Disclosures 2016	Organizational Profile	
	102-1 Name of the organization	About ENKA, p.8
	102-2 Activities, brands, products, and services	About ENKA, p.8-9
	102-3 Location of headquarters	About ENKA, p.8
	102-4 Location of operations	About ENKA, p.8-13
	102-5 Ownership and legal form	Governance, p.15,16
	102-6 Markets served	About ENKA, p.8-13
	102-7 Scale of the organization	About ENKA, p.8-13 Economic Performance, p.19-20 Employee Profile, p.134-138
	102-8 Information on employees and other workers	Employee Profile, p.134-138
	102-9 Supply chain	About ENKA, p.8-13 Stakeholder Engagement, p.37 Responsible Supply Chain Management, p.60-71 Local Procurement, p.70-71 Employee Profile, p.134-138

GRI STANDARD	DISCLOSURE	EXPLANATIONS, PAGE NUMBERS AND/OR DIRECT ANSWERS
GRI 102: General Disclosures 2016	102-10 Significant changes to the organization and its supply chain	About ENKA, p.10 Important Developments in 2019, p.21-22 Governance, p.15-18 Supplier Assessments and Audits, p.68
	102-11 Precautionary Principle or approach	Sustainability Management at ENKA, p.28-31 Combating Bribery and Corruption and Preventing Unfair Competition, p.55-56 Control Mechanisms and Risk Management, p.57-58 Environmental Management, p.166 Energy Efficiency and Climate Change, p.172
	102-12 External initiatives	Sustainability Management at ENKA, p.28 ENKA's Memberships & Affiliations, p.32-34
	102-13 Membership of associations	ENKA's Memberships & Affiliations, p.33-34
	Strategy	
	102-14 Statement from senior decision-maker	A Message from the President and Chairman of the Executive Committee, p.4-6
	Ethics and Integrity	
	102-16 Values, principles, standards, and norms of behavior	Mission, Vision and Values, p.14 Sustainability Policy, p.29 Ethics and Compliance, p.48-52 Social Impact Assessment, p.96-102
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	102-18 Governance structure	Governance, p.15-18
	Stakeholder Engagement	
	102-40 List of stakeholder groups	Stakeholder Engagement, p.37-38

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	102-42 Identifying and selecting stakeholders	Stakeholder Engagement, p.35,39 Sustainability Materiality Process and Stakeholder Participation, p.41
	102-43 Approach to stakeholder engagement	Stakeholder Engagement, p.35, 37-39 Sustainability Materiality Process and Stakeholder Participation, p.41
	102-44 Key topics and concerns raised	Stakeholder Engagement, p.35,39 Sustainability Materiality Process and Stakeholder Participation, p.41-45 Social Impact Assessment, p.100, 102
	<b>Reporting Practice</b>	
	102-45 Entities included in the consolidated financial statements	About This Report, p.7 About ENKA, p.8-9
	102-46 Defining report content and topic boundaries	About This Report, p.7 Sustainability Materiality Process and Stakeholder Participation, p.41-45
	102-47 List of material topics	ENKA Sustainability Materiality Matrix - 2019, p.42-45
	102-48 Restatements of information	Greenhouse Gas Emissions, p.174
	102-49 Changes in reporting	Nizhnekamsk Project in Russia and Samawa and Dhi Qar projects in Iraq were added to the scope of "Energy Efficiency and Climate Change" and "Water Management" chapters of the report.  Material Issues were updated as a result of the materiality analysis that took place in 2019.

GRI STANDARD	DISCLOSURE	EXPLANATIONS, PAGE NUMBERS AND/OR DIRECT ANSWERS
<b>GRI 102: General Disclosures 2016</b>	102-50 Reporting period	01.01.2019 – 31.12.2019
	102-51 Date of most recent report	14 June 2019
	102-52 Reporting cycle	Annual
	102-53 Contact point for questions regarding the report	About This Report, p.7
	102-54 Claims of reporting in accordance with the GRI Standards	About This Report, p.7
	102-55 GRI content index	GRI Content Index, p.198-212
	102-56 External assurance	About This Report, p.7
<b>MATERIAL ISSUES</b>		
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<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Economic Performance, p.19,20
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<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Combating Bribery and Corruption and Preventing Unfair Competition, p.55-56
	205-2 Communication and training about anti-corruption policies and procedures	Ethics and Compliance, p.48-51 Combating Bribery and Corruption and Preventing Unfair Competition, p.55-56
	205-3 Confirmed incidents of corruption and actions taken	Ethics and Compliance, p.50 Combating Bribery and Corruption and Preventing Unfair Competition, p.55-56 Control Mechanisms and Risk Management, p.57-58
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Combating Bribery and Corruption and Preventing Unfair Competition, p.55-56
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Assessment, p.53-54
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Assessment, p.52-53 Responsible Supply Chain Management, p.60-71
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	412-2 Employee training on human rights policies or procedures	Ethics and Compliance, p.50-51 Human Rights Assessment, p.48-52 Supplier Assessments and Audits, p.68 2027 Sustainability Goals, p.88-89
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Ethics and Compliance, p.48-54  All projects and investments of ENKA İnşaat include human rights clauses and undergo human rights screening.
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	Combating Bribery and Corruption and Preventing Unfair Competition, p.56  ENKA does not support any political organization directly or indirectly.
<b>RISK MANAGEMENT</b>		
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Control Mechanisms and Risk Management, p.57-58
	103-2 The management approach and its components	Control Mechanisms and Risk Management, p.57-58
	103-3 Evaluation of the management approach	Control Mechanisms and Risk Management, p.57-58
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	103-2 The management approach and its components	Innovation and R&D, p.82-87
	103-3 Evaluation of the management approach	Innovation and R&D, p.82-87
<b>SOCIAL INVESTMENT</b>		
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	Local Employment, p.106-107 Social Investment, p.110-111 ENKA Foundation, Arts, Sports and Schools, p.114-125
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	202-2 Proportion of senior management hired from the local community	Local Employment, p.107
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Meeting the Needs of Communities for Infrastructure and Superstructure, p.92-94 Contributing to the Development of the Engineering Profession, p.108 Local Employment, p.106-107 Social Impact Assessment, p.96-102 Social Investment, p.110-111
	203-2 Significant indirect economic impacts	Meeting the Needs of Communities for Infrastructure and Superstructure, p.92-94 Contributing to the Development of the Engineering Profession, p.108 Local Employment, p.106-107 Social Impact Assessment, p.96-102 Social Investment, p.110-111
<b>MANAGEMENT OF SOCIAL, ECONOMIC AND ENVIRONMENTAL IMPACTS ON LOCAL COMMUNITIES</b>		
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	103-2 The management approach and its components	Employee Rights and Employee Satisfaction, p.140,144
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GRI STANDARD	DISCLOSURE	EXPLANATIONS, PAGE NUMBERS AND/OR DIRECT ANSWERS
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## DIVERSITY, EQUAL OPPORTUNITIES AND NON-DISCRIMINATION

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## EMPLOYEE TRAINING AND DEVELOPMENT

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	103-3 Evaluation of the management approach	Employee Training and Development, p.145-149
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	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Management System and OHS Risk Assessments, p.152-154
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	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety Management System and OHS Risk Assessments, p.153
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<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Energy Efficiency and Climate Change, p.172-174
	302-3 Energy intensity	Energy Efficiency and Climate Change, p.174,176-177
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	103-3 Evaluation of the management approach	Biodiversity, p.190
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UNGC INDEX

(United Nations Global Compact)

THE TEN PRINCIPLES	REPORT SECTION
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Principle 2: make sure that they are not complicit in human rights abuses.	Sustainability Policy, p.29 Sustainability Strategy, p.30-31 Ethics and Compliance, p.48-58 Human Rights Assessment, p.52-54 Social Impact Assessment, p.96-103 Employee Rights and Employee Satisfaction, p.140-144 Occupational Health and Safety, p.152-161
LABOUR	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Sustainability Policy, p.29 Sustainability Strategy, p.30-31 Ethics and Compliance, p.48-58 Human Rights Assessment, p.52-54 Employee Rights and Employee Satisfaction, p.140-144
Principle 4: the elimination of all forms of forced and compulsory labour;	Sustainability Policy, p.29 Sustainability Strategy, p.30-31 Human Rights Assessment, p.52-54 Responsible Supply Chain Management, p.60-71 Employee Rights and Employee Satisfaction, p.140-144
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