

# GRI CONTENT INDEX

The Report has been prepared taking into account the principles and criteria of the internationally recognized framework for sustainability reporting „GRI Standards“ of the Global Reporting Initiative. Currently, the Sustainability Report has no compliance with the "core" reporting option. Compliance with the "core" reporting option will continue to be sought and reporting will be further optimised in 2020. This applies in particular to the following standards: 102-14, 301-1, 412-3, 403-1 to 403-7.

## General information

GRI-Standard	Description	Comments   Omissions	Page(s)
101	Foundation 2016		
102	General Disclosures 2016		
102-1	Name of the organization		4
102-2	Activities, brands, products, and services		4
102-3	Location of headquarters		4
102-4	Location of operations		4
102-5	Ownership and legal form		4
102-6	Market served		4
102-7	Scale of the organization	Management Report	86, 87
102-8	Information on employees and other workers	Only 1% of employees have a temporary contract, therefore no separate subdivision into permanent / temporary employment has been conducted.	14
102-9	Supply chain		8
102-10	Significant changes to the organization and its supply chain		4
102-11	Precautionary Principle or approach		14, 16, 22, 36
102-12	External initiatives		14, 15
102-13	Membership of associations		10, 12
102-14	Statement from senior decision-maker		42
102-16	Values, principles, standards, and norms of behavior		42
102-18	Governance structure	Corporate Governance Report	52, 55
102-40	List of stakeholder groups		9
102-41	Collective bargaining agreements	Around 82% of PIENER Mobility employees are subject to collective agreements. The Austrian requirements do not apply to subsidiaries in other countries.	
102-42	Identifying and selecting stakeholders		14
102-43	Approach to stakeholder engagement		14
102-44	Key topics and concerns raised		14
102-45	Entities included in the consolidated financial statements	Consolidated financial Statement	171-173
102-46	Defining report content and topic boundaries		14
102-47	List of material topics		14
102-48	Restatements of information	No restatements have been necessary.	
102-49	Changes in reporting		14
102-50	Reporting period	01/01/2019 – 12/31/2019	
102-51	Date of most recent report	Report about FY 2018	
102-52	Reporting cycle	yearly	
102-53	Contact point for questions regarding the report		48
102-54	Claims of reporting in accordance with the GRI Standards	No compliance with GRI Standards „core option“; reporting fully in accordance with „core option“ is aimed for in 2020.	
102-55	GRI content index		46-48
102-56	External assurance	Currently no external assurance.	

## Main topics

### Research and Development

103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		30
103-2	The management approach and its components		30
103-3	Evaluation of the management approach		30
Own indicator	R&D-employees in the reporting period (average)		45
Own indicator	R&D-quota in percent from revenues		45

### Our Values & Understanding of Business (Business Compliance)

103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		14, 15
103-2	The management approach and its components		14, 15
103-3	Evaluation of the management approach		14, 15

GRI-Standard	Description	Comments   Omissions	Page(s)
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<b>Anti-Corruption</b>			
205	Anti-corruption 2016		
205-2	Communication and training about anti-corruption policies and procedures		15
205-3	Confirmed incidents of corruption and actions taken	There were no known cases or proceedings relating to corruption in the reporting period.	15
<b>Local employment / regionality</b>			
204	Procurement Practices 2016		
204-1	Proportion of spending on local suppliers		32
<b>Fair wages &amp; work standards (Focus: supply chain &amp; joint-venture)</b>			
412	Human Rights Assessment 2016		
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	A qualitative description of the effects & measures is provided.	10, 32
<b>Environmental aspects along the product life cycle</b>			
103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		34, 40-42
103-2	The management approach and its components		34, 40-42
103-3	Evaluation of the management approach		34, 40-42
<b>Energy efficiency</b>			
302	Energy 2106		
302-1	Energy consumption within the organisation		34
302-5	Reductions in energy requirements of products and services		41
<b>CO<sub>2</sub>-Emissions during production</b>			
305	Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Emissions purchase of natural gas / vehicle fleet (see CO <sub>2</sub> balance in the appendix).	45
305-2	Energy indirect (Scope 2) GHG emissions	Emissions electricity and district heating purchases (see CO <sub>2</sub> balance in the appendix).	45
<b>Efficient material usage</b>			
301	Materials 2016		
301-1	Materials used by weight or volume	Qualitative description of the effects & measures; reporting process currently gets established.	34,35
<b>Pollutant emissions and CO<sub>2</sub> emissions of vehicles (use phase)</b>			
305	Emissions 2016		
305-3	Other indirect (Scope 3) GHG emissions	Emissions commuter traffic with airplanes/ private vehicles/ rental cars, emissions usage phase of the vehicles (see CO <sub>2</sub> balance in the appendix).	45
<b>Product quality and safety</b>			
103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		36-39
103-2	The management approach and its components		36-39
103-3	Evaluation of the management approach		36-39
<b>Product quality and safety / Customer health and safety</b>			
416	Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	Each and every vehicle component is checked according to an inspection plan. Every vehicle or engine undergoes a complete functional check on the test bench. No vehicle can leave production without passing the test.	37
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In the reporting period there was a recall in connection with safety risks for a KTM model.	37
<b>Occupational safety and employee health</b>			
103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		22,23
103-2	The management approach and its components		22,23
103-3	Evaluation of the management approach		22,23
403	Occupational Health and Safety 2018		
403-9	Work-related injuries	Reporting on further information on the management approach according to 403: 2018 (403-1 to 403-7) is under construction. No work-related fatalities in the reporting periods 2017, 2018 and 2019. Data for workers of external firms are not available.	23
<b>(Further) training of employees</b>			
103	Management Approach 2016		
103-1	Explanation of the material topic and its Boundary		24
103-2	The management approach and its components		24,25
103-3	Evaluation of the management approach		24,25
404	Training and Education 2016		
404-1	Average hours of training per year per employee		24,45
<b>Diversity &amp; Equal Treatment</b>			
405	Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees		29