

# GRI CONTENT INDEX

This Sustainability Report has been prepared for the first time in accordance with the internationally recognized framework for sustainability reporting "GRI Standards": "Core" option in the past reporting year. An extension will continue to be sought and the reporting will be further optimized in 2022, also in accordance with the requirements for future sustainability reporting by the new EU directive (Corporate Sustainability Reporting Directive - CSRD). This relates in particular to the following standards: 301-1, 305-3, 306-3, 308, 414.

## General information

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
101	Foundation 2016			
102	General Disclosures 2016			
102-1	Name of the organisation		Overview of Pierer Mobility	8
102-2	Activities, brands, products, and services		Overview of Pierer Mobility	8
102-3	Location of headquarters		Overview of Pierer Mobility	8
102-4	Location of operations	Worldwide, in 29 countries	Non-financial report/ Overview of Pierer Mobility, Annual Report 2020/ schedule of equity holdings)	8, 191-193
102-5	Ownership and legal form		Overview of Pierer Mobility, Group structure	8, 9
102-6	Market served	Management Report	Annual Report 2021	96-118
102-7	Scale of the organization	Management Report	Annual Report 2021	96-118
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. Breakdown of employees by country (AT, DE) and by continent (Europe and other continents).	Our employees, Appendix	38, 85
102-9	Supply chain		Responsible procurement	59
102-10	Significant changes to the organization and its supply chain		Non-financial report/Group structure, Responsible Procurement; Annual Report 2021/ Management Report	9, 59, 96-118
102-11	Precautionary Principle or approach		Company, Employees and society, Products and customers	8, 30, 71
102-12	External initiatives		Business Compliance, Respect for Human Rights, Code of Conduct for business/supplier partners and customers	30, 31, 34
102-13	Membership of associations		Our Stakeholder	13
102-14	Statement from senior decision-maker		Introduction by the executive board	4
102-16	Values, principles, standards, and norms of behavior		Anti-Corruption and Fair Competition, Respect for Human Rights, Declaration on modern slavery and human trafficking, Explanations on the implementation of the provisions of the core labour standards of the ILO	30, 31, 53
102-18	Governance structure	Corporate Governance Report	Annual Report 2021	65
102-40	List of stakeholder groups		Our Stakeholders	13
102-41	Collective bargaining agreements	Around 98% of PIERER Mobility employees are subject to collective agreements. The Austrian requirements do not apply to subsidiaries in other countries.	Our Employees, Appendix	38, 85
102-42	Identifying and selecting stakeholders		Our Stakeholders	13
102-43	Approach to stakeholder engagement		Our Stakeholders	13
102-44	Key topics and concerns raised		Materiality Analysis and Key Sustainability Topics, Business Compliance	18, 30
102-45	Entities included in the consolidated financial statements	Consolidated financial statements	Annual Report 2021	119
102-46	Defining report content and topic Boundaries		Materiality Analysis and Key Sustainability Topics	18
102-47	List of material topics		Materiality Analysis and Key Sustainability Topics	18
102-48	Restatements of information	No restatements have been necessary.		
102-49	Changes in reporting		Key Sustainability Topics	18, 22

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
102-50	Reporting period	01/01/2021 - 12/31/2021		
102-51	Date of most recent report	Report about FY 2019		
102-52	Reporting cycle	yearly		
102-53	Contact point for questions regarding the report		Imprint	103
102-54	Claims of reporting in accordance with the GRI Standards	Reporting in accordance with GRI standards: "Core" option. First achieved in 2020.	About this report	103
102-55	GRI content index		Appendix	95-100
102-56	External assurance	Independent Assurance Report	About this report, Appendix	101, 103

## I. COMPANY

### Business Compliance (Combating corruption, Respect for Human Rights, Environmental compliance)

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Since September 1, 2021, the Code of Conduct has been sent to the contractual partners (suppliers/ subcontractors) as an annex to the non-disclosure agreement as standard when new contractual relationships are concluded by the KTM AG Group and the PIERER E-Bikes Group.	Our Values & Understanding of Business	30
103-2	The management approach and its components		Our Values & Understanding of Business	30
103-3	Evaluation of the management approach		Our Values & Understanding of Business	30
205	Anti-corruption 2016		Business Compliance, Anti-Corruption and Fair Competition	30
205-2	Communication and training about anti-corruption policies and procedures	For corruption training, the evaluation was expanded by continent in 2021.	Anti-Corruption and Fair Competition, Appendix	30, 84
205-3	Confirmed incidents of corruption and actions taken	There were no known cases or proceedings relating to corruption in the reporting period.		
307	Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	In the reporting year, there were no relevant cases relating to non-compliance with environmental protection laws and/or regulations that resulted in proceedings, fines and/or other sanctions.	Business Compliance, Environmental aspects along the product life cycle, Appendix	30, 63, 85
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Values & Understanding of Business	30
103-2	The management approach and its components		Our Values & Understanding of Business	30
103-3	Evaluation of the management approach		Our Values & Understanding of Business	30
412	Human rights assessment 2016		Anti-Corruption and Fair Competition, Respect for Human Rights	30
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	In the 2021 financial year, a total of five orders were placed for production facilities that exceeded an investment amount of EUR 300,000. With regard to investments in property, plant and equipment in the construction, conversion and extension of buildings, any significant orders were placed during the reporting period.	Business Compliance/ Results, Key performance indicators	34

### Data protection

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Identify and manage business-relevant risks with a IT security and risk management system	Our Values & Understanding of Business/ Data Protection and Cybersecurity	30,32
103-2	The management approach and its components	Ensured by a comprehensive data protection management system and policy	Our Values & Understanding of Business/ Data Protection and Cybersecurity	30,32
103-3	Evaluation of the management approach	Ongoing development of IT security measures, regular internal and external security audits	Our Values & Understanding of Business/ Data Protection and Cybersecurity	30,32
418	Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We are not aware of any substantiated complaints in the reporting year.	See Appendix	85

## II. EMPLOYEES AND SOCIETY

### Local employment: jobs

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Employees	38

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
103-2	The management approach and its components		Our Employees	38
103-3	Evaluation of the management approach		Our Employees	38
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. Breakdown of employees by country (AT, DE) and by continent (Europe and other continents).	Our Employees, Appendix	38,85
Own indicator	Employed within 10km	1,901 KTM AG employees live directly in Mattighofen and the neighboring communities within a radius of 10 km as the crow flies.		38
<b>Fair pay and labor standards (Diversity and equal treatment)</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our employees, Diversity and equal treatment	38,52
103-2	The management approach and its components		Our employees, Diversity and equal treatment, Explanations on the implementation of the provisions of the core labour standards of the ILO.	52
103-3	Evaluation of the management approach		Diversity and equal treatment	52
405	Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees		Diversity and equal treatment	52,86
<b>Occupational safety and employee health</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Hazard minimization based on the "STOP principle".	Our employees, Occupational safety and employee health	41
103-2	The management approach and its components		Our employees, Occupational safety and employee health	41
103-3	Evaluation of the management approach		Our employees, Occupational safety and employee health	41
403	Occupational health and safety 2018			
403-1	Occupational health and safety management system 2018	All legal requirements regarding occupational safety and health protection are implemented in accordance with the provisions of the Employee Protection Act and the Work Equipment Ordinance. In addition, compliance with machine guidelines, dust/noise and screen exposure guidelines is ensured, especially in work areas with an increased risk of danger/accident and injury.	For an overview, see the Occupational health and safety policy at <a href="https://www.pierermobility.com/en/sustainability/download-center">https://www.pierermobility.com/en/sustainability/download-center</a>	
403-2	Hazard identification, risk assessment and incident investigation	The risk assessment of work areas and the documentation are carried out on the basis of regular evaluations by the external safety expert ("ASZ Linz", "Intergeo") in cooperation with the in-house safety officers.	Occupational safety and employee health	41
403-3	Occupational health services	Cooperation with occupational health service providers „ASZ Linz“, „Intergeo“ (company physicians, qualified health and nursing staff, occupational psychologist, ergonomists).	Stakeholder, Occupational safety and employee health	14
403-4	Worker participation, consultation and communication on occupational health and safety	E.g. safety and fire protection instructions, KTM Operations System (KOS), cooperation with Gemba-Austria.	Occupational safety and employee health	43-44
403-5	Worker training on occupational health and safety	E.g. KTM Riders Academy, Production Academy (new training center for production employees).	Occupational safety and employee health	42-43
403-6	Promotion of worker health	Bundling of measures in a dedicated team.	Occupational safety and employee health	41-42
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Occupational safety and employee health	41
403-9	Work-related injuries	No work-related fatalities in the reporting periods 2019 and 2021, and one work-related fatality in 2020. Accident figures for employees of external companies are available. The LTFIR was also evaluated for the first time in 2021.	Occupational Safety and Employee Health, Appendix	43, 87
<b>Education and Training of employees</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Education and Training	45
103-2	The management approach and its components		Education and Training	45
103-3	Evaluation of the management approach		Education and Training	45
404	Training and Education 2016		Education and Training	45

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
404-1	Average hours of training per year per employee		Education and Training, Appendix	45, 87-88

### III. ENVIRONMENT AND RESOURCES, INNOVATION AND PRODUCTION

#### Research and development

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Certified environmental management system according to ISO 14001:2015.	Research & development	56
103-2	The management approach and its components		Research & development	56
103-3	Evaluation of the management approach		Research & development	56
Own indicator	R&D-employees in the reporting period (average)		R&D/ Employees & investments, Appendix	58, 88
Own indicator	R&D-quota in percent from revenues		R&D/ Employees & investments, Appendix	58, 88
Own indicator	Investments for alternative drive technologies (e.g. electromobility)	in m€	Appendix	88

#### Local employment: responsible procurement

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Responsible Procurement	59
103-2	The management approach and its components		Responsible Procurement	59
103-3	Evaluation of the management approach	Regular supplier audits.	Responsible Procurement	59
204	Procurement practices 2016			
204-1	Proportion of spending on local suppliers	Purchasing volume in EUR and in %	Procurement strategy and purchasing volume	61, 62

#### Energy efficiency

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Certified environmental management system according to ISO 14001:2015.	Environmental aspects along the product life cycle	63-64
103-2	The management approach and its components	Annual update of the environmental targets.	Environmental aspects along the product life cycle	63-64
103-3	Evaluation of the management approach	Regular internal audits, additionally external audit on ISO 14001:2015, yearly. External energy audit, every four years (most recently in 2020).	Environmental aspects along the product life cycle	63-64
302	Energy 2016			
302-1	Energy consumption within the organisation		Environmental aspects along the product life cycle, Appendix	66, 88
302-3	Energy intensity	MWh and water consumption per vehicle sold / produced	Appendix	89
302-5	Reductions in energy requirements of products and services	Reduction in fleet emissions and fleet consumption. To allow better understanding, we do not state the vehicle consumption in joules, but in l/100 km as usual.	Environmental aspects along the product life cycle, Appendix	66, 89
305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	emissions natural gas procurement/ vehicle fleet/ test benches	Environmental aspects along the product life cycle, Appendix/CO <sub>2</sub> footprint	66, 89
305-2	Energy indirect (Scope 2) GHG emissions	Emissions district heat and electricity procurement (calculation 2018+2019 according to "location based", from 2020 according to "market based").	Environmental aspects along the product life cycle, Appendix/CO <sub>2</sub> footprint	66, 89

#### Pollutant emissions from vehicles (emissions)

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Strategy and goals for electrification and combustion engines by 2030.	R&D, Environmental aspects along the product life cycle, Product use and recycling	56, 63, 74
103-2	The management approach and its components		R&D, Environmental aspects along the product life cycle, Product use and recycling	56, 63, 74
103-3	Evaluation of the management approach	Regular audits.	R&D, Environmental aspects along the product life cycle, Product use and recycling	56, 63, 74
305	Emissions 2016			
305-3	Other indirect (Scope 3) GHG emissions	Emissions commuter traffic by airplanes/ private vehicles/ rental cars, from 2020 extended to emissions by train/ cab, emissions paper, emissions usage phase of vehicles. Calculation was extended also to e-bicycles from 2021.	Environmental aspects along the product life cycle, Appendix/CO <sub>2</sub> footprint	66, 88-98

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
<b>Efficiency in the use of materials (waste, recycling management)</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Certified environmental management system according to ISO 14001:2015.	Environmental aspects along the product life cycle	63
103-2	The management approach and its components		Environmental aspects along the product life cycle	63
103-3	Evaluation of the management approach	Regular audits.	Environmental aspects along the product life cycle	63
301	Materials 2016		Environmental aspects along the product life cycle	
301-1	Materials used by weight or volume	Distribution of materials used in motorcycles and packaging material used "disposable packaging" (in kg): For this purpose, two representative motorcycle models and a bicycle model were selected that are sold most on average (KTM 890 Duke, Enduro 350 EXC-F, Husqvarna GT2). The extension of the data collection is under construction.	Environmental aspects along the product life cycle	68
306	Waste 2020			
306-3	Waste generated	Waste management is currently under construction. For this report, waste types, total waste volume (in tons) / per vehicle produced (in kg) were collected.	Environmental aspects along the product life cycle / Waste management, Appendix	63, 68-69, 90
<b>Environmental and social standards in the supply chain</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Project to introduce an ESG platform for supplier assessment in regarding to social and environmental criteria. Implementation in spring 2022.	Responsible Procurement, Transport logistics	59, 70
103-2	The management approach and its components		Responsible Procurement, Transport logistics	59, 70
103-3	Evaluation of the management approach	Regular supplier audits.	Responsible Procurement, Transport logistics	59, 70
308	Supplier environmental assessment 2016		Responsible Procurement, Transport logistics	
308-1	New suppliers that were screened using environmental criteria	23% of the series suppliers were inspected in 2021. Currently, it is not possible to provide information on the proportion of new suppliers.	Responsible Procurement, Transport logistics	59, 70
308-2	Negative environmental impacts in the supply chain and actions taken	No business relationships were terminated in the reporting year due to identified negative environmental impacts.	Responsible Procurement, Transport logistics	59, 70
414	Supplier social assessment 2016		Responsible Procurement, Transport logistics	
414-1	New suppliers that were screened using social criteria	23% of the series suppliers were inspected in 2021. Currently, it is not possible to provide information on the proportion of new suppliers.	Responsible Procurement, Transport logistics	59-61
414-2	Negative social impacts in the supply chain and actions taken	Regular inspections of suppliers prior to project approval ensure that also social aspects are taken into account. We were not aware of any negative effects in the reporting year.	Responsible Procurement, Transport logistics	59-61

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
<b>IV. PRODUCTS AND CUSTOMERS</b>				
<b>Alternative drive technologies</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Strategy and goals for electrification and combustion engines by 2030.	R&D, Product use and recycling, Activities in the field of vehicles with electric powertrains	56, 76
103-2	The management approach and its components		R&D, Product use and recycling, Activities in the field of vehicles with electric powertrains	56, 76
103-3	Evaluation of the management approach		R&D, Product use and recycling, Activities in the field of vehicles with electric powertrains	56, 76
Own indicator	Products with alternative drive technologies	Share of all electrified two-wheelers (number of units, in %)	Appendix	88
<b>Road safety</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Product quality and customer safety / Due diligence process	71
103-2	The management approach and its components		Product quality and customer safety / Due diligence process	71
103-3	Evaluation of the management approach		Product quality and customer safety / Due diligence process	71
<b>Product quality and customer safety</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Product quality and customer safety	71
103-2	The management approach and its components		Product quality and customer safety	71
103-3	Evaluation of the management approach		Product quality and customer safety	71
416	Customer health and safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Each vehicle component is inspected according to a test plan. Every vehicle or engine undergoes a complete functional check on the test bench. No vehicle can leave production without passing the test. The check is carried out on 100% of the vehicles	Product quality and customer safety / Assembly	72
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In the reporting period, there were eleven recalls. In the reporting year, we are not aware of any incidents involving fines or penalties, and no warnings were issued.	Product quality and customer safety / Due diligence process	71