

# GRI CONTENT INDEX

The Sustainability Report has been prepared for the first time in the past financial year in accordance with the internationally recognized framework for sustainability reporting "GRI Standards": "Core" option. An extension will continue to be sought and the reporting will be further optimized in 2021. This applies in particular to the following standards: 301-1, 306-3, 308, 412-3, 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	6
102-2	Activities, brands, products, and services		Overview of Pierer Mobility	6
102-3	Location of headquarters		Overview of Pierer Mobility	6
102-4	Location of operations	Worldwide, in 28 countries	Non-financial report/ Overview of Pierer Mobility, Annual Report 2020/ schedule of equity holdings)	6, 181-183
102-5	Ownership and legal form		Overview of Pierer Mobility, Group structure	6, 7
102-6	Market served	Management Report	Annual Report 2020	88-110
102-7	Scale of the organization	Management Report	Annual Report 2020	88-110
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. Employees by country (AT, DE) and by continent.	Our employees, Appendix	23, 59
102-9	Supply chain		Responsible Procurement	40
102-10	Significant changes to the organization and its supply chain		Non-financial report/Group structure, Responsible Procurement; Annual Report 2020/ Management Report	40, 88-110
102-11	Precautionary Principle or approach		Company, Employees and society, Products and customers	6, 23, 49
102-12	External initiatives		Business Compliance, Respect for Human Rights	18, 19
102-13	Membership of associations		Our Stakeholders	11
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	18, 19
102-18	Governance structure	Corporate Governance Report	Annual Report 2020	
102-40	List of stakeholder groups		Our Stakeholders	11
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	23, 59
102-42	Identifying and selecting stakeholders		Our Stakeholders	11
102-43	Approach to stakeholder engagement		Our Stakeholders	11
102-44	Key topics and concerns raised		Materiality Analysis and Key Sustainability Topics, Business Compliance	16, 18
102-45	Entities included in the consolidated financial statements	Consolidated financial statements	Annual Report 2020	from 111
102-46	Defining report content and topic boundaries		Materiality Analysis and Key Sustainability Topics	16
102-47	List of material topics		Materiality Analysis and Key Sustainability Topics	16
102-48	Restatements of information	No restatements have been necessary.		
102-49	Changes in reporting		Key Sustainability Topics	16
102-50	Reporting period	01/01/2020 - 12/31/2020		
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	71
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	2
102-55	GRI content index		Appendix	56, 64
102-56	External assurance	Independent Assurance Report	About this report, Appendix	2, 69

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
<b>I. COMPANY</b>				
<b>Business Compliance (Anti-corruption)</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Values & Understanding of Business	18
103-2	The management approach and its components		Our Values & Understanding of Business	18
103-3	Evaluation of the management approach		Our Values & Understanding of Business	18
205	Anti-corruption 2016		Business Compliance, Anti-Corruption and Fair Competition	18
205-2	Communication and training about anti-corruption policies and procedures		Anti-Corruption and Fair Competition, Appendix	18,58
205-3	Confirmed incidents of corruption and actions taken	There were no known cases or proceedings relating to corruption in the reporting period.		
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Values & Understanding of Business	18
103-2	The management approach and its components		Our Values & Understanding of Business	18
103-3	Evaluation of the management approach		Our Values & Understanding of Business	18
412	Human rights assessment 2016		Anti-Corruption and Fair Competition, Respect for Human Rights	18
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	In 2020, the data collection will be limited to production facilities. From 2021, the data collection will also be extended to building facilities.	Business Compliance/ Results, Key performance indicators	20
<b>Data Protection</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Values & Understanding of Business/ Data Protection and Cybersecurity	18,19
103-2	The management approach and its components		Our Values & Understanding of Business/ Data Protection and Cybersecurity	18,19
103-3	Evaluation of the management approach		Our Values & Understanding of Business/ Data Protection and Cybersecurity	18,19
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.		
<b>II. EMPLOYEES AND SOCIETY</b>				
<b>Local employment: jobs</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Employees	23
103-2	The management approach and its components		Our Employees	23
103-3	Evaluation of the management approach		Our Employees	23
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. Employees by country (AT, DE) and by continent.	Our Employees, Appendix	23,59
Eigener Indikator	Employed within 10km	Approximately 1,750 KTM AG employees live directly in Mattighofen and the neighboring communities within a radius of 10 km as the crow flies.		23
<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	23,33
103-2	The management approach and its components		Diversity and Equal Treatment	33
103-3	Evaluation of the management approach		Diversity and Equal Treatment	33
405	Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees		Diversity and Equal Treatment	33

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
<b>Occupational Safety and Employee Health</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Our Employees, Occupational Safety and Employee Health	23,25
103-2	The management approach and its components		Our Employees, Occupational Safety and Employee Health	23,25
103-3	Evaluation of the management approach		Our Employees, Occupational Safety and Employee Health	23,25
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.		
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	25
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	11,25
403-4	Worker participation, consultation and communication on occupational health and safety		Occupational Safety and Employee Health	25
403-5	Worker training on occupational health and safety		Occupational Safety and Employee Health	25
403-6	Promotion of worker health		Occupational Safety and Employee Health	25
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Occupational Safety and Employee Health	25
403-9	Work-related injuries	No work-related fatalities in the reporting periods 2018 and 2019, and one work-related fatality in 2020. Accident figures for employees of external companies are available.	Occupational Safety and Employee Health, Appendix	25, 60
<b>Education and Training</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Education and Training	28
103-2	The management approach and its components		Education and Training	28
103-3	Evaluation of the management approach		Education and Training	28
404	Training and Education 2016		Education and Training	28
404-1	Average hours of training per year per employee		Education and Training, Appendix	28,61
<b>III. ENVIRONMENT AND RESOURCES, INNOVATION AND PRODUCTION</b>				
<b>Research &amp; Development</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Research & Development	37
103-2	The management approach and its components		Research & Development	37
103-3	Evaluation of the management approach		Research & Development	37
Own indicator	R&D-employees in the reporting period (average)		R&D/ Employees & investments, Appendix	38,62
Own indicator	R&D-quota in percent from revenues		R&D/ Employees & investments, Appendix	38,62
<b>Local employment: responsible procurement</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Responsible Procurement	40
103-2	The management approach and its components		Responsible Procurement	40
103-3	Evaluation of the management approach		Responsible Procurement	40
204	Procurement practices 2016			
204-1	Proportion of spending on local suppliers	Purchasing volume in EUR and in %	Procurement strategy and purchasing volume	42

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
<b>Energy efficiency</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary	Implementation of an environmental management system according to ISO 14001:2015	Environmental Aspects Along the Product Life Cycle/ in Development and Production	43
103-2	The management approach and its components		Environmental Aspects Along the Product Life Cycle/ in Development and Production	43
103-3	Evaluation of the management approach		Environmental Aspects Along the Product Life Cycle/ in Development and Production	43
302	Energy 2016			
302-1	Energy consumption within the organisation		Environmental Aspects in Development and Production	43
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 in Development and Production, Appendix	43,63
305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	emissions natural gas procurement/ vehicle fleet/ test benches	Environmental Aspects in Development and Production, Appendix/ CO <sub>2</sub> footprint	44,62
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 in Development and Production, Appendix/ CO <sub>2</sub> footprint	44,62
<b>Pollutant emissions from vehicles (emissions)</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		R&D, Environmental Aspects in Development and Production, Product Use and Recycling	37,43,53
103-2	The management approach and its components		R&D, Environmental Aspects in Development and Production, Product Use and Recycling	37,43,53
103-3	Evaluation of the management approach		R&D, Environmental Aspects in Development and Production, Product Use and Recycling	37,43,53
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 extended to KTM motorcycle models distributed by Bajaj, values adjusted for base year 2016 and for reporting years 2018 and 2019.	Environmental Aspects in Development and Production, Appendix/ CO <sub>2</sub> footprint	44,62
<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		Environmental Aspects in Development and Production	43
103-2	The management approach and its components		Environmental Aspects in Development and Production	43
103-3	Evaluation of the management approach		Environmental Aspects in Development and Production	43
301	Materials 2016			
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 were selected that are sold most on average (KTM 790 Duke, Enduro 350 EXC-F). The reporting process currently gets established.	Environmental Aspects in Development and Production	43
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 in Development and Production/ Waste Management, Appendix	43,47,63
<b>Environmental and social standards in the supply chain</b>				
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Responsible Procurement, Logistic and Sales	40,48
103-2	The management approach and its components		Responsible Procurement, Logistic and Sales	40,48
103-3	Evaluation of the management approach		Responsible Procurement, Logistic and Sales	40,48
308	Supplier environmental assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Qualitative description; reporting process currently gets established. (Currently, it is not possible to specify the percentage of suppliers evaluated).	Responsible Procurement, Logistic and Sales	40,48

GRI-Standard	Description	Comments   Omissions	Reference   Chapter	Page(s)
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, Logistic and Sales	40,48
414	Supplier social assessment 2016			
414-1	New suppliers that were screened using social criteria	Qualitative description; reporting process currently gets established. (Currently, it is not possible to specify the percentage of suppliers evaluated).	Responsible Procurement	40
414-2	Negative social impacts in the supply chain and actions taken	Regular checks of suppliers prior to project approval also ensure that social aspects are taken into account. We were not aware of any negative effects in the reporting year.	Responsible Procurement	40

#### IV. PRODUCTS AND CUSTOMERS

##### Alternative drive technologies

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		R&D, Product Use and Recycling/Activities in the field of vehicles with electric powertrains	37,54
103-2	The management approach and its components		R&D, Product Use and Recycling/Activities in the field of vehicles with electric powertrains	37,54
103-3	Evaluation of the management approach		R&D, Product Use and Recycling/Activities in the field of vehicles with electric powertrains	37,54

##### Road safety

103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Product Quality and Product Safety/ Due diligence process	49
103-2	The management approach and its components		Product Quality and Product Safety/ Due diligence process	49
103-3	Evaluation of the management approach		Product Quality and Product Safety/ Due diligence process	49
103	Management approach 2016			
103-1	Explanation of the material topic and its boundary		Product Quality and Product Safety	49
103-2	The management approach and its components		Product Quality and Product Safety	49
103-3	Evaluation of the management approach		Product Quality and Product Safety	49
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. The check is carried out on 100% of the vehicles.	Product Quality and Product Safety/ Assembly	50
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 and for a Husqvarna motorcycle model. In the reporting year, we are not aware of any incidents involving fines or penalties, and no warnings were issued.	Product Quality and Product Safety/ Due diligence process	49