



DAIMLER TRUCK

GRI-Index 2023

This report has been prepared with the option “in accordance” with GRI standards. In this index, we refer to the material GRI standards based on our materiality analysis. We also refer to other relevant GRI standards. In addition to referring to  [content of the integrated sustainability report](#), we also refer to the  [annual report](#).

## General disclosure

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 2</b>	<b>General Disclosures 2021</b>		
2-1	Organizational details	Daimler Truck at a glance	
2-2	Entities included in the organization's sustainability reporting	About this report	
2-3	Reporting period, frequency, and contact point	About this report Editorial note	
2-4	Restatements of information	What has changed in this report?	
2-5	External assurance	Non-financial statement of the Group	
2-6	Activities, value chain and other business relationships	Corporate Profile  Economic Conditions and Business Development  Risk and Opportunity Report	
2-7	Employees	Our People  Employee Data  Table <b>B.55</b> : Employees by segments  Table <b>B.63</b> : Employees per regions  Table <b>B.64</b> : Employees by groups  Table <b>B.68</b> : Employment by employment relationship	
2-8	Workers who are not employees		External workers who are employed under a contract for work and services are not integrated into the company. According to the legal regulations in Germany, they may not be controlled by the company. The contractor is responsible for personnel scheduling. Information on the activities performed or the number of external workers deployed is therefore not available.
2-9	Governance structure and composition	Daimler Truck at a glance	
2-10	Nomination and selection of the highest governance body	Daimler Truck at a glance Corporate Governance	
2-11	Chair of the highest governance body	Daimler Truck at a glance Corporate Governance	
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Sustainability Management at Daimler Truck	
2-13	Delegation of responsibility for managing impacts	Sustainability Management at Daimler Truck  Table <b>B.25</b> : Governance structure  Corporate Governance	

Standard	Disclosure	Reference	Additional information and reasons for omission
2-14	Role of the highest governance body in sustainability reporting	Responsible corporate governance Corporate Governance Materiality analysis	
2-15	Conflicts of interest	Report of the Supervisory Board on the 2023 Financial Year Corporate Governance	
2-16	Communication of critical concerns	Compliance organization Report of the Supervisory Board on the 2023 Financial Year Risk and Opportunity Report	
2-17	Collective knowledge of the highest governance body	Corporate Governance	
2-18	Evaluation of the performance of the highest governance body	Responsible corporate governance	
2-19	Remuneration policies	Responsible corporate governance Remuneration systems	
2-20	Process to determine remuneration	Remuneration systems	
2-21	Annual total compensation ratio	2023 Remuneration Report	
2-22	Statement on sustainable development strategy	Daimler Truck at a glance Sustainability at Daimler Truck	
2-23	Policy commitments	Principles and policies Collaboration with sales partners and suppliers Respect and protection of human rights	
2-24	Embedding policy commitments	Respect and protection of human rights	
2-25	Processes to remediate negative impacts	Compliance organization Reporting of rule violations via the whistleblowing system SpeakUp Monitoring and improvements Respect and protection of human rights	
2-26	Mechanisms for seeking advice and raising concerns	Compliance Reporting of rule violations via the whistleblowing system SpeakUp	
2-27	Compliance with laws and regulations	Compliance Reporting of rule violations via the whistleblowing system SpeakUp	
2-28	Membership associations	Industry associations and initiatives Collaboration with external partners and engagement in initiatives	
2-29	Approach to stakeholder engagement	Industry associations and initiatives Table <b>B.31</b> : Active engagement with relevant stakeholders	
2-30	Collective bargaining agreements	Cooperation with employee representatives and trade unions	

## Material topics

### 1. Climate change mitigation

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 302</b>	<b>Energy 2016</b>		
3-3	Management of material topics	Material environmental topics  Environmental and energy management at our sites  Climate change mitigation and energy efficiency in production	
302-1	Energy consumption within the organization	Table <b>B.37</b> : Production-related energy consumption  Table <b>B.38</b> : Specific energy consumption per vehicle  Table <b>B.41</b> : Energy consumption per segment	302-1 c) Our Energy Monitoring Tool also records energy consumption by the energy carriers that Daimler Truck purchases externally. Other energy conversions within the plants to final energy in the form of cold, heat, steam, compressed air, etc. (ii-iv) are not specified further. The conversion losses are all recorded at Daimler Truck. Energy consumption also includes the generation of useful energy from renewable sources within the plant boundaries (e.g. electricity from PV modules).  302-1 d) Sold energy is recorded as a transfer to third parties and is already subtracted in the published energy consumption.  302-1 f) Energy consumption is recorded worldwide by a data collection tool and aggregated for reporting purposes. The data basis is provided by calculations or measurements. Expert estimates are taken into account for individual cases if calculations or measurements are not (yet) available.  302-1 g) Conversion factors are taken from location-specific calculations (e.g. calorific values) or derived from standard accounting standards.
302-2	Energy consumption outside of the organization		Data on energy consumption outside of the organization is currently not available.
302-3	Energy intensity	Table <b>B.38</b> : Specific energy consumption per vehicle	
302-4	Reduction of energy consumption	Climate change mitigation and energy efficiency in production  Table <b>B.37</b> : Production-related energy consumption  Table <b>B.38</b> : Specific energy consumption per vehicle	
302-5	Reductions in energy requirements of products and services	Table <b>B.38</b> : Specific energy consumption per vehicle  Graph <b>B.43</b> : Life Cycle Assessment eActros 600 in comparison with diesel vehicle	
<b>GRI 305</b>	<b>Emissions 2016</b>		
3-3	Management of material topics	Material environmental topics  Environmental and energy management at our sites  Climate change mitigation and climate change adaptation	
305-1	Direct (Scope 1) GHG emissions	Table <b>B.39</b> : Production-related CO <sub>2e</sub> -emissions from energy consumption  Table <b>B.40</b> : Specific CO <sub>2e</sub> -emissions per vehicle  Production-related energy and environmental data	

Standard	Disclosure	Reference	Additional information and reasons for omission
305-2	Energy indirect (Scope 2) GHG emissions	Table <b>B.39</b> : Production-related CO <sub>2e</sub> -emissions from energy consumption  Production-related energy and environmental data	
305-3	Other indirect (Scope 3) GHG emissions		We carefully consider our entire value chain and are currently collecting data for Scope 3 emissions (indirect emissions). As soon as the data collection process is complete, we will transparently present our relevant Scope 3 emissions findings.
305-4	GHG emissions intensity	Table <b>B.40</b> : Specific CO <sub>2e</sub> -emissions per vehicle	
305-5	Reduction of GHG emissions	Table <b>B.39</b> : Production-related CO <sub>2e</sub> -emissions from energy consumption  Table <b>B.40</b> : Specific CO <sub>2e</sub> -emissions per vehicle  Graph <b>B.43</b> : Life Cycle Assessment eActros 600 in comparison with diesel vehicle  CO <sub>2</sub> reduction and efficiency increase through digital products	
305-6	Emissions of ozone depleting substances (ODS)		Only very small quantities of the substances described in GRI 305-6 are used at the sites.
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Table <b>B.50</b> : Production-related air emissions  Table <b>B.51</b> : Specific VOC emissions per vehicle  Further information	

## 2. Human rights

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 406</b>	<b>Non-discrimination 2016</b>		
3-3	Management of material topics	Ensuring compliant HR work and appropriate labor and social standards (HR Compliance)  Reporting of rule violations via the whistleblowing system SpeakUp  Diversity, equity & inclusion  Our approach in the Group companies and shareholdings	
406-1	Incidents of discrimination and corrective actions taken	Reporting of rule violations via the whistleblowing system SpeakUp  Our approach in the Group companies and shareholdings	
<b>GRI 407</b>	<b>Freedom of Association and Collective Bargaining 2016</b>		
3-3	Management of material topics	Human rights  Cooperation with employee representatives and trade unions	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our approach in the Group companies and shareholdings  Our approach in the supply chain	

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 408</b>	<b>Child Labor 2016</b>		
3-3	Management of material topics	Materiality analysis Human Rights	
408-1	Operations and suppliers at significant risk for incidents of child labor	Collaboration with external partners and engagement in initiatives Our approach in the Group companies and shareholdings Our approach in the supply chain	
<b>GRI 409</b>	<b>Forced or Compulsory Labor 2016</b>		
3-3	Management of material topics	Materiality analysis Human Rights	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Collaboration with external partners and engagement in initiatives Our approach in the Group companies and shareholdings Our approach in the supply chain	
<b>GRI 414</b>	<b>Supplier Social Assessment 2016</b>		
3-3	Management of material topics	Materiality Analysis Human Rights	
414-1	New suppliers that were screened using social criteria	Our approach in the supply chain	
414-2	Negative social impacts in the supply chain and actions taken	Our approach in the supply chain	

### 3. Resource efficiency

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 301</b>	<b>Materials 2016</b>		
3-3	Management of material topics	Material environmental topics How we handle critical raw materials Resource efficiency	
301-1	Materials used by weight or volume		A breakdown of the total weight into renewable and non-renewable materials is not yet possible for the company as a whole. In the future, the Daimler Truck Group intends to continuously expand the use of renewable materials and integrate their use into the calculation methods.
301-2	Recycled input materials used		Information on all materials and fleets is currently not available.
301-3	Reclaimed product and their packaging materials		Information on all materials and fleets is currently not available.
<b>GRI 303</b>	<b>Water and Effluents 2018</b>		
3-3	Management of material topics	Material environmental topics Use of water	
303-1	Interactions with water as a shared resource	Use of water	
303-2	Management of water discharge-related impacts	Use of water	
303-3	Water withdrawal	Table <b>B.47</b> : Production-related water use	303-3 c.) Water used within the operations exclusively includes fresh water.
303-4	Water discharge	Use of water Table <b>B.48</b> : Production-related water discharge	All production sites treat their wastewater in accordance with legal requirements (discharge limits). Data on wastewater parameters is currently not systematically collected in the central data collection tool.

Standard	Disclosure	Reference	Additional information and reasons for omission
303-5	Water consumption	Table B.49: Specific water use per vehicle	An initial water risk analysis for the Daimler Truck production sites was carried out in 2023, but the results are not yet linked to data collection tools. Therefore, no data on the total consumption of water from areas with water stress in megaliters is available in 2023.

#### 4. Health & Safety

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 403</b>	<b>Occupational Health and Safety 2018</b>		
3-3	Management of material topics	Occupational safety, health and wellbeing	
403-1	Occupational health and safety management system	Organization, responsibilities, requirements and guidelines  Further information	All Group companies are covered by the Occupational Health and Safety Directive (A30.2) which is in correspondence with applicable legal requirements. Our management system covers production, development and test sites and applies to all employees and members of the executive bodies of Daimler Truck AG and all controlled Group companies. Additionally, we have obtained ISO 45001 certification at 15 out of 48 relevant sites (comprising production, development and test sites).
403-2	Hazard identification, risk assessment, and incident investigation	Assessment of hazards	Our employees take on personal responsibility for health and occupational safety by performing their work in a safety conscious manner. We respect the employees' right to withdraw from work situations in which they can understandably assume that they face a clear and present danger to their lives or health. In such situations, they are protected against unjustified consequences. Unsafe conditions and near accidents must be reported to the location's manager and are addressed on the shop floor. We record information about work-related accidents and risks in our system SAFE. We have our employees contribute to the design of their workstations, their working environments, and their work processes in order to continuously improve them.
403-3	Occupational health services	Organization, responsibilities, requirements and guidelines	
403-4	Worker participation, consultation, and communication on occupational health and safety	Organization, responsibilities, requirements and guidelines	At our locations we have established occupational safety committees in which employees can participate. At Daimler Truck, temporary employees are subject to the same regulations as regular employees. Temporary workers can also raise issues in the committees.
403-5	Worker training on occupational health and safety	Awareness of occupational safety	The disclosed information regarding employee health and safety training applies to employees and workers who are not employees but whose work and/or workplace is controlled by the organization.
403-6	Promotion of worker health	Organization, responsibilities, requirements and guidelines	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our approach in the supply chain	In our Business Partner Standards we define our requirements for our business partners in terms of good working conditions comprising occupational health and safety. We expect our business partners to verify compliance with these standards. We regularly assess suppliers for production and non-production materials on human rights risks including the right to a safe and healthy working environment.
403-8	Workers covered by an occupational health and safety management system	Organization, responsibilities, requirements and guidelines	The disclosed information regarding occupational safety, health and wellbeing applies to employees as well as external workers and employees from temporary employment agencies.

Standard	Disclosure	Reference	Additional information and reasons for omission
403-9	Work-related injuries	Table <b>B.56</b> : Accident frequency  Table <b>B.57</b> : Absence from work due to accidents at work  Table <b>B.58</b> : Fatalities due to accidents at work  Assessment of hazards  Data on health, occupational safety and well-being	

## 5. Pollution prevention

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 306</b>	<b>Waste 2020</b>		
3-3	Management of material topics	Material environmental topics  Resource efficiency	
306-1	Waste generation and significant waste-related impacts	Waste	
306-2	Management of significant waste-related impact	Battery development  Circular economy  Life Cycle Assessment  Our "R-strategies" to build a global circular economy  Waste	
306-3	Waste generated	Table <b>B.45</b> : Production-related waste according to waste type  Table <b>B.46</b> : Production-related specific waste per vehicle	
306-4	Waste diverted from disposal	Table <b>B.45</b> : Production-related waste according to waste type  Table <b>B.46</b> : Production-related specific waste per vehicle	306-4 d.) All waste is recycled or disposed of outside the production sites.
306-5	Waste directed to disposal	Table <b>B.45</b> : Production-related waste according to waste type  Table <b>B.46</b> : Production-related specific waste per vehicle	306-5 d.) All waste is recycled or disposed of outside the production sites.



## 6. Green supply chain

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 204</b>	<b>Procurement Practices 2016</b>		
3-3	Management of material topics	Green Supply Chain	
204-1	Proportion of spending on local suppliers	Green Supply Chain	The cooperation with the suppliers at our locations is variable. It is governed by our Daimler Truck Business Partner Standards, which serve as orientation guidelines for the units that purchase production materials and non-production materials. Specific information about specific purchasing volumes cannot be provided by the current database.
<b>GRI 308</b>	<b>Supplier Environmental Assessment 2016</b>		
3-3	Management of material topics	Green Supply Chain	
308-1	New suppliers that were screened using environmental criteria	Green Supply chain	
308-2	Negative environmental impacts in the supply chain and actions taken	Green Supply chain	Due to the large number of suppliers, the complexity of the entire supply chain, and the challenging task of gaining an overview, we cannot provide any absolute and percentage data regarding actual or potential negative environmental impacts by our suppliers. As part of our efforts to make our supply chains more transparent, we are also continuing to strive to gain a better overview of any negative impacts on the environment.

## 7. Compliance

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 205</b>	<b>Anti-corruption 2016</b>		
3-3	Management of material topics	Materiality analysis Compliance	
205-1	Operations assessed for risks related to corruption		The information is not categorized according to the plant/business activity, because the point of reference for our risk assessment is the level of the entity – in other words, the legal unit or the management unit. As a result of the risk assessment, the Daimler Truck Group assigns each controlled unit a final risk level that is based on all of that unit's business activities.
205-2	Communication and training about anti-corruption policies and procedures	Internal information, communication and training measures Table <b>B.29</b> : Web-based training programs Table <b>B.30</b> : Compliance Training programs – face-to-face	
205-3	Confirmed incidents of corruption and actions taken	Compliance	In the reporting year 2023 there were no confirmed corruption cases.
<b>GRI 206</b>	<b>Anti-competitive Behavior 2016</b>		
3-3	Management of material topics	Materiality analysis Compliance	
206-1	Legal actions for anticompetitive behavior, anti-trust, and monopoly practices	Compliance	In the reporting year 2023, no reportable cases of anti-competitive behavior, anti-trust or monopoly practices occurred where Daimler Truck has been identified as a participant.
<b>GRI 207</b>	<b>Tax 2019</b>		

Standard	Disclosure	Reference	Additional information and reasons for omission
3-3	Management of material topics	Materiality analysis Compliance	
207-1	Approach to tax	Tax and Customs Compliance	
207-2	Tax governance, control, and risk management	Tax and Customs Compliance Risk and Opportunity Report Reporting of rule violations via the whistleblowing system SpeakUp	
207-3	Stakeholder engagement and management of concerns related to tax	Tax and Customs Compliance Table <b>B.31</b> : Active engagement with relevant stakeholders Dialogue with politics and society Reporting of rule violations via the whistleblowing system SpeakUp	
<b>GRI 418</b>	<b>Customer Privacy 2016</b>		
3-3	Management of material topics	Materiality analysis Compliance	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Adhering to data privacy regulations	In the reporting year 2023, no substantiated complaints were received regarding the breach of data protection or loss of customer data.

## 8. Traffic safety

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 416</b>	<b>Customer Health and Safety 2016</b>		
3-3	Management of material topics	Traffic safety	
416-1	Assessment of the health and safety impacts of product and service categories	Traffic safety	All our vehicles are tested for safety through the application of strict quality management systems and controls.

## Further topics

### 9. Diversity, equity & inclusion

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 405</b>	<b>Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and Employees	Corporate Governance  Diversity, equity & inclusion  Table <b>B.63</b> : Employees by region  Table <b>B.69</b> : Employees by age groups	
405-2	Ratio of basic salary and remuneration of women to men		In the companies that are covered by a collective bargaining agreement, the respective collective wage agreements apply. In line with our global remuneration policy, the remuneration agreements and the collective bargaining agreements are gender-neutral. The remuneration systems are company-specific. As a result, a comparison of these systems is possible only for selected individual companies or workforce groups, but not for the Group as a whole. The total remuneration may consist of other components in addition to the monthly remuneration; for this reason, these total amounts cannot be compared. As part of our implementation of the Transparency in Wage Structure Act at Daimler Truck AG, each employee has been given online access to detailed and current information about the amount and the various components of his or her remuneration in comparison to the respective data for his or her comparison groups (for women and for men).

### 10. Talent empowerment

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 404</b>	<b>Training and Education 2016</b>		
404-1	Average hours of training per year per employee	Training and education  Table <b>B.61</b> : Apprenticeship	
404-2	Programs for upgrading employee skills and transition assistance programs	Training and education  Promoting diversity throughout the employee journey	

### 11. Biodiversity

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 304</b>	<b>Biodiversity 2016</b>		
304-2	Significant impacts of activities, products and services on biodiversity	Biodiversity	
304-3	Habitats protected or restored	Biodiversity	

## 12. Partnerships & engagement

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 201</b>	<b>Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Profitability, Liquidity and Capital Resources, Financial Position	
201-4	Financial assistance received from government	Refinancing	
<b>GRI 203</b>	<b>Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	Corporate citizenship	
<b>GRI 415</b>	<b>Public Policy 2016</b>		
415-1	Political contributions	Dialog with politics and society	

## 13. Employees

Standard	Disclosure	Reference	Additional information and reasons for omission
<b>GRI 401</b>	<b>Employment 2016</b>		
401-1	New employee hires and employee turnover	Employee data Table <b>B.65</b> : External hires rate Table <b>B.66</b> : Employee turnover rate Table <b>B.67</b> : Employee turnover rate self-motivated termination	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee data Table <b>B.59</b> : Retirement benefits at the Daimler Truck Group	
401-3	Parental leave	Employee data Table <b>B.60</b> : Parental leave	

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