

DAIMLER TRUCK

GRI index 2021

GRI index 2021

GRI 102-55

This report has been prepared in accordance with the GRI Standards: “Core” option. The relevant indicators are directly shown in the texts and combined in the GRI Index.

- AR – Daimler Truck Annual Report 2021
- SR – Daimler Truck Sustainability Report 2021

GRI 102: General Disclosures 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
102-1	Name of the organisation	SR > Daimler Truck at a glance SR > Imprint	
102-2	Activities, brands, products, and services	SR > Daimler Truck at a glance AR > Business model	
102-3	Location of headquarters	SR > Imprint	
102-4	Location of operations	Daimler Truck Locations Overview	
102-5	Ownership and legal form	SR > Daimler Truck at a glance AR > Business model	
102-6	Markets served	SR > Daimler Truck at a glance AR > Business model AR > Outlook	
102-7	Scale of the organisation	AR > Key Figures for the Daimler Truck Group Daimler Truck Locations Overview	
102-8	Information on employees and other workers	SR > Table: Full-time and part-time employees by employment relationship	
102-9	Supply chain	SR > Supply chain responsibility	
102-10	Significant changes to the organization and its supply chain	SR > Daimler Truck at a glance AR > The new independence AR > Sustainable business strategy	
102-11	Precautionary Principle or approach	SR > Risk and opportunity management AR > Risk and Opportunity Report	
102-12	External initiatives	SR > Industry associations and initiatives	
102-13	Membership of associations	SR > Industry associations and initiatives	
102-14	Statement from senior decisionmaker	SR > Foreword	
102-15	Key impacts, risks, and opportunities	SR > Risk and opportunity management SR > Sustainable business strategy SR > Strategic integration of Sustainable Development Goals AR > Risk and Opportunity Report	
102-16	Values, principles, standards, and norms of behavior	SR > Corporate culture of integrity SR > Principles and guidelines AR > Integrity	

Standard	Disclosure	Reference	Additional information and reasons for omission
102-17	Mechanisms for advice and concerns about ethics	SR > Corporate culture of integrity SR > Reporting of rule violations with the BPO whistleblower system AR > Integrity	
102-18	Governance structure	SR > Sustainable Corporate Management AR > Sustainable corporate management	
102-19	Delegating authority	SR > Sustainable Corporate Management AR > Sustainable corporate management	
102-20	Executive-level responsibility for economic, environmental, and social topics	SR > Sustainable Corporate Management AR > Sustainable corporate management	
102-21	Consulting stakeholders on economic, environmental, and social topics	SR > Sustainable Corporate Management SR > Stakeholders under the spotlight SR > Dialog with politics and society AR > Dialog formats	
102-22	Composition of the highest governance body and its committees	SR > Sustainable Corporate Management Corporate Governance	
102-23	Chair of the highest governance body	SR > Sustainable Corporate Management AR > The Supervisory Board Corporate Governance	
102-24	Nominating and selecting the highest governance body	AR > Composition and mode of operation of the Supervisory Board and its committees	
102-25	Conflicts of interest	AR > Overall requirements profiles for the composition of the Board of Management and the Supervisory Board	
102-26	Role of highest governance body in setting purpose, values, and strategy	AR > Declaration on Corporate Governance	
102-27	Collective knowledge of highest governance body	SR > Internal information, communication and training measures AR > Report of the Supervisory Board on the 2021 Financial Year	
102-28	Evaluating the highest governance body's performance	SR > Remuneration systems AR > Remuneration of the members of the Board of Management and the Supervisory Board Daimler Truck Remuneration report 2021	
102-29	Identifying and managing economic, environmental, and social impacts	SR > Risk and opportunity management SR > Stakeholders under the spotlight AR > Risk and opportunity management system	
102-30	Effectiveness of risk management processes	SR > Risk and opportunity management AR > Risk and opportunity management system	
102-31	Review of economic, environmental, and social topics	SR > Sustainable Corporate Management SR > Risk and opportunity management SR > Materiality analysis AR > Sustainable business strategy	
102-32	Highest governance body's role in sustainability reporting	SR > Sustainable Corporate Management AR > Sustainable corporate management	
102-33	Communicating critical concerns	SR > Stakeholders under the spotlight SR > Dialog with politics and society AR > Compliance program	

Standard	Disclosure	Reference	Additional information and reasons for omission
102-34	Nature and total number of critical concerns	SR > Reporting of rule violations with the BPO whistleblower system AR > Compliance program	
102-35	Remuneration policies	SR > Remuneration systems Daimler Truck Remuneration report 2021	
102-36	Process for determining remuneration	SR > Remuneration systems AR > Remuneration of the members of the Board of Management and the Supervisory Board	
102-40	List of stakeholder groups	SR > Stakeholders under the spotlight	
102-41	Collective bargaining agreements	SR > Employee representation and trade unions	
102-42	Identifying and selecting stakeholders	SR > Stakeholders under the spotlight	
102-43	Approach to stakeholder engagement	SR > Stakeholders under the spotlight SR > Dialog with politics and society	
102-44	Key topics and concerns raised	SR > Stakeholders under the spotlight SR > Dialog with politics and society	
102-45	Entities included in the consolidated financial statements	SR > About this report	
102-46	Defining report content and topic Boundaries	SR > Materiality analysis SR > Reporting principles AR > Sustainable business strategy	
102-47	List of material topics	SR > Sustainable business strategy SR > Materiality analysis SR > What has changed in this report?	
102-48	Restatements of information	SR > What has changed in this report?	
102-49	Changes in reporting	SR > What has changed in this report? SR > Materiality analysis	
102-50	Reporting period	SR > About this report	
102-51	Date of most recent report	SR > Editorial note	
102-52	Reporting cycle	SR > Editorial note	
102-53	Contact point for questions regarding the report	SR > Contact for the report	
102-54	Claims of reporting in accordance with the GRI Standards	SR > GRI Standards: "Core" option	
102-55	GRI content index	SR > GRI index	
102-56	External assurance	SR > About this report	

GRI 200: Economic

GRI 201: Economic Performance 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
201-1	Direct economic value generated and distributed	AR > Financial position AR > Key Figures for the Daimler Truck Group	
201-2	Financial implications and other risks and opportunities due to climate change	SR > Risk and opportunity management AR > Risk and Opportunity Report	
201-4	Financial assistance received from government	AR > Refinancing	

GRI 203: Indirect Economic Impacts 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
203-1	Infrastructure investments and services supported	SR > Expansion of hydrogen charging infrastructure SR > Corporate Volunteering and other partnerships	

GRI 204: Procurement Practices 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Supply chain responsibility AR > Compliance program	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
204-1	Proportion of spending on local suppliers		The cooperation with the suppliers at our locations is variable. It is governed by our central purchasing 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.

GRI 205: Anti-corruption 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Fighting corruption AR > Focus areas of compliance management	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
205-1	Operations assessed for risks related to corruption	SR > Fighting corruption	The information is not categorised 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.

GRI 206: Anti-competitive Behavior 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Promoting fair competition	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
206-1	Legal actions for anticompetitive behavior, anti-trust, and monopoly practices	SR > Dealing with legal proceedings AR > Antitrust law proceedings (including actions for damages)	

GRI 207: Tax 2019

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Tax obligations AR > Tax obligations	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
207-1	Approach to tax	SR > Tax obligations AR > Tax obligations	
207-2	Tax governance, control, and risk management	SR > Tax obligations SR > Reporting of rule violations with the BPO whistleblower system AR > Tax obligations AR > Legal and tax risks and opportunities	
207-3	Stakeholder engagement and management of concerns related to tax	SR > Tax obligations SR > Dialog with politics and society AR > Tax obligations	

GRI 300: Environmental

GRI 302: Energy 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Purchase of green electricity SR > Green electricity generation	
103-2	The management approach and its components	SR > Monitoring our objectives SR > Reduction of energy consumption	
103-3	Evaluation of the management approach		
302-1	Energy consumption within the organization	SR > Climate protection in production SR > Table: Energy consumption	<p>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.</p> <p>302-1 d) Sold energy is recorded as a transfer to third parties and is already subtracted in the published energy consumption.</p> <p>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.</p> <p>302-1 g) Conversion factors are taken from location-specific calculations (e.g. calorific values) or derived from standard accounting standards.</p>
302-4	Reduction of energy consumption	SR > Reduction of energy consumption SR > Table: Energy consumption SR > Table: Energy consumption per vehicle	
302-5	Reductions in energy requirements of products and services	SR > Table: Energy consumption per vehicle	

GRI 303: Water and Effluents 2018

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Table: Energy consumption per vehicle	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
303-1	Interactions with water as a shared resource	SR > Efficient water use	
303-3	Water withdrawal	SR > Table: Water withdrawal	
303-4	Water discharge	SR > Table: Water recirculation	
303-5	Water consumption	SR > Table: Water consumption per vehicle	

GRI 305: Emissions 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Climate protection with regards to our products SR > Climate protection in production	
103-2	The management approach and its components	SR > Legal requirements for CO₂ reduction in road traffic SR > Organization and responsibilities SR > Environmental aspects of product development SR > Air pollution control in production SR > Air pollution control in our products	
103-3	Evaluation of the management approach	SR > Organization and responsibilities SR > Air pollution control in our products SR > Climate protection in production SR > Conserving resources in production	
305-1	Direct (Scope 1) GHG emissions	SR > Compensation of CO₂ emissions SR > Table: CO₂ emissions from energy consumption SR > Table: CO₂ emissions from energy consumption per vehicle SR > CO₂ calculation	305-1 c) Data for biogenic CO ₂ -emissions were not collected separately for the year 2021. 305-1 d) No calculation based on a base year was performed.
305-2	Energy indirect (Scope 2) GHG emissions	SR > Compensation of CO₂ emissions SR > Table: CO₂ emissions from energy consumption SR > Table: CO₂ emissions from energy consumption per vehicle SR > CO₂ calculation	

Standard	Disclosure	Reference	Additional information and reasons for omission
305-5	Reduction of GHG emissions	SR > Compensation of CO₂ emissions SR > Dual strategy: Powered by battery and hydrogen SR > Table: CO₂ emissions from energy consumption SR > Table: CO₂ emissions from energy consumption per vehicle SR > CO₂ calculation	
305-6	Emissions of ozone-depleting substances (ODS)	SR > Table: Airborne Emissions SR > Table: Specific solvent emissions	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR > Table: Airborne Emissions	

GRI 306: Waste 2020

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Conserving resources in production	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
306-1	Waste generation and significant waste-related impact	SR > Reduction of waste volume	
306-2	Management of significant waste-related impact	SR > Reduction of waste volume SR > The circular economy	
306-3	Waste generated	SR > Table: Waste by type SR > Table: Waste per vehicle	

GRI 307: Environmental Compliance 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Compliance SR > Legal requirements for CO₂ reduction in road traffic	
103-2	The management approach and its components	SR > Organization and responsibilities	
103-3	Evaluation of the management approach		
307-1	Non-compliance with environmental laws and regulations		In the year under review, we were not aware of any significant infringements of environmental laws and regulations.

GRI 308: Supplier Environmental Assessment 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Climate protection and resource conservation in the value chain SR > Supply chain responsibility	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
308-2	Negative environmental impacts in the supply chain and actions taken		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.

GRI 400: Social

GRI 401: Employment 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Employees AR > Employee and social issues	
103-2	The management approach and its components		
103-3	Evaluation of the management approach	SR > Employee survey AR > Employee and social issues	
401-1	New employee hires and employee turnover	SR > Table: External hires SR > Table: Employee turnover rate	Our human resources system does not currently track information on new employee hires and employee turnover rate according to age groups.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR > Remuneration systems SR > Table: Retirement benefits at the Daimler Truck group	
401-3	Parental leave	SR > Table: Parental leave	Our human resources system does not currently track the total number of employees who were still employed twelve months after their return to work from parental leave or the retention rates of these employees. However, we have numerous measures in place to ensure job security as well as opportunities for further professional development for all of our employees returning from parental leave.

GRI 403: Occupational Health and Safety 2018

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Health and Safety in the Workplace AR > Employee and social issues	
103-2	The management approach and its components		
103-3	Evaluation of the management approach	SR > Review and control systems	
403-1	Occupational health and safety management system	SR > Policies and guidelines SR > Holistic health management SR > Health and safety in production SR > Review and control systems	All Group companies are covered by the Occupational Health and Safety Directive (A30.2). It applies to all employees and members of executive bodies of Daimler Truck AG and all controlled Group companies.

Standard	Disclosure	Reference	Additional information and reasons for omission
403-2	Hazard identification, risk assessment, and incident investigation	SR > Risk management SR > Review and control systems	All of our employees have to 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 accidents, risks, and near accidents in our systems medAS and 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	SR > Holistic health management SR > Occupational health care and social counseling	
403-4	Worker participation, consultation, and communication on occupational health and safety	SR > Organization and responsibilities	At each of our locations we have established occupational protection 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	SR > Awareness-raising measures	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	SR > Holistic health management	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.

Standard	Disclosure	Reference	Additional information and reasons for omission
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR > Risk management SR > Universal risk assessment	In order to prevent and mitigate negative impacts on occupational safety in external companies, we adhere to a variety of safety regulations, such as our A30 – Occupational and Health Protection policy, as well as the applicable legal regulations. The process of instructing and monitoring external companies with external employees is being implemented as required. In addition, the Business Partner Standards (BPS) also describe safety and health-related requirements for the workstations of employees of business partners.
403-8	Workers covered by an occupational health and safety management system	SR > Policies and guidelines SR > Holistic health management SR > Health and safety in production	The Scope of application of the occupational health and safety policy (A30.2) ensures that all employees are covered by a management system for occupational health and safety. External companies are also instructed and monitored in this respect.
403-9	Work-related injuries	SR > Table: Illness absence commercial department SR > Table: Illness absence administration department SR > Table: Accident frequency SR > Table: Absence from work due to accidents at work SR > Table: Fatalities due to accidents at work SR > Risk management	

GRI 404: Training and Education 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Training and professional development AR > Employee and social issues	
103-2	The management approach and its components	SR > Organization and agreements	
103-3	Evaluation of the management approach	SR > Organization and agreements SR > Talent acquisition	
404-1	Average hours of training per year per employee	SR > Table: Qualification and apprenticeship	

Standard	Disclosure	Reference	Additional information and reasons for omission
404-2	Programs for upgrading employee skills and transition assistance programs	SR > Professional development SR > Apprentices and students	
404-3	Percentage of employees receiving regular performance and career development reviews	SR > Management culture and principles	

GRI 405: Diversity and Equal Opportunity 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Diversity and Equal Opportunity SR > Employees	
103-2	The management approach and its components	SR > Diversity and Equal Opportunity SR > Organization and responsibilities SR > Principles and guidelines SR > Employees	
103-3	Evaluation of the management approach	SR > Diversity and Equal Opportunity SR > Equality for women SR > Employees	
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).

GRI 406: Non-discrimination 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Diversity and Equal Opportunity	
103-2	The management approach and its components		
103-3	Evaluation of the management approach	SR > Reporting of rule violations with the BPO whistleblower system SR > Dealing with violations of regulations and guidelines	
406-1	Incidents of discrimination and corrective actions taken		For reasons of confidentiality, we do not publish any statistical information about cases of discrimination.

GRI 407: Freedom of Association and Collective Bargaining 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Employee representation and trade unions AR > Employee and social issues	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR > Review of supply chains for production materials	Our on-site inspections of Daimler Truck's direct suppliers did not reveal any specific suspected cases of child or forced labor or any indications of violations of the right to collective bargaining or freedom of association in the year under review.

GRI 408: Child Labor 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Review of supply chains for production materials	
103-2	The management approach and its components	SR > Human rights SR > Our approach in the Group companies	
103-3	Evaluation of the management approach		
408-1	Operations and suppliers at significant risk for incidents of child labor	SR > Review of supply chains for production materials	Our on-site inspections of Daimler Truck's direct suppliers did not reveal any specific suspected cases of child or forced labor or any indications of violations of the right to collective bargaining or freedom of association in the year under review.

GRI 409: Forced or Compulsory Labor 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Review of supply chains for production materials	
103-2	The management approach and its components	SR > Human rights SR > Our approach in the Group companies	
103-3	Evaluation of the management approach		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR > Review of supply chains for production materials	Our on-site inspections of Daimler Truck's direct suppliers did not reveal any specific suspected cases of child or forced labor or any indications of violations of the right to collective bargaining or freedom of association in the year under review.

GRI 412: Human Rights Assessment 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Human rights AR > Human rights	
103-2	The management approach and its components	AR > Compliance program	
103-3	Evaluation of the management approach	SR > Organizational responsibility SR > Our approach in the Group companies SR > Supply chain responsibility	
412-2	Employee training on human rights policies or procedures	SR > Raising awareness of human rights SR > Table: Compliance training programs – web-based training courses SR > Table: Compliance training programs – face-to-face training courses	

GRI 414: Supplier Social Assessment 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Supply chain responsibility AR > Compliance program	
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
414-1	New suppliers that were screened using social criteria	SR > Review of supply chains for production materials	All new suppliers are screened during on-site assessments.

GRI 415: Public Policy 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Dialog with politics and society AR > Responsible representation of interests	
103-2	The management approach and its components	SR > Organization of political representation of our interests	
103-3	Evaluation of the management approach		
415-1	Political contributions	SR > Party donations and political contributions	

GRI 416: Customer Health and Safety 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Improved road safety SR > Opportunities and challenges	
103-2	The management approach and its components	SR > Improved road safety SR > Vehicle development SR > Uniform regulations and legal fundamentals SR > Jump to highly and fully automated driving	
103-3	Evaluation of the management approach	SR > Systematic accident research SR > Responsible product development	
416-1	Assessment of the health and safety impacts of product and service categories		All our vehicles are tested for safety through the application of strict quality management systems and controls.

GRI 418: Customer Privacy 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Responsible handling of data	
103-2	The management approach and its components	SR > Group-wide data governance structure SR > Ethics and data protection	
103-3	Evaluation of the management approach	SR > Data Compliance Management System SR > Responsible handling of data breaches	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There is no total number of submitted and substantiated complaints of customer data privacy violations at the global level, because this abstract figure is of no significance for the company.

GRI 419: Socioeconomic Compliance 2016

Standard	Disclosure	Reference	Additional information and reasons for omission
103-1	Explanation of the material topic and its boundary	SR > Compliance Management	
103-2	The management approach and its components	SR > Compliance organization SR > Compliance risks	
103-3	Evaluation of the management approach	SR > Compliance program SR > Internal information, communication and training measures SR > Monitoring and improvement	
419-1	Non-compliance with laws and regulations in the social and economic area	SR > Dealing with legal proceedings AR > Legal and tax risks and opportunities	