

GRI CONTENT INDEX



After the ZF Sustainability Report was published as a separate report in previous years, it is now part of the ZF Annual Report for the reporting year 2021. Information marked via this index also form the progress report to the United Nations Global Compact, which ZF joined in May 2012.

Non-financial information relates to the fiscal year 2021 and has not been submitted for external review. It is intended for customers, employees, suppliers, politicians, authorities and anyone else who wishes to learn about ZF's values and principles as well as sustainability goals and activities. This report has been prepared in accordance with the GRI standards: Core option.

GRI Standard		Pages	Omission/Comment
GRI 101:	Foundation 2016		
GRI 102:	General Disclosures 2016		
Organizational Profile			
GRI 102-1	Name of the organization	85	
GRI 102-2	Activities, brands, products and services	84 ff.	
GRI 102-3	Location of headquarters	3	
GRI 102-4	Location of operations	84	
GRI 102-5	Ownership and legal form	85	
GRI 102-6	Markets served	84/85	
GRI 102-7	Scale of the organization	2	
GRI 102-8	Information on employees and other workers	60	
GRI 102-9	Supply chain	73	
GRI 102-10	Significant changes to the organization and its supply chain	-	None
GRI 102-11	Precautionary principle or approach	49 ff., 100 ff.	

GRI Standard		Pages	Omission/Comment
GRI 102-12	External initiatives	46/47	
GRI 102-13	Membership of associations	47	
Strategy			
GRI 102-14	Statement from senior decision-maker	26	
GRI 102-15	Key impacts, risks and opportunities	49 ff., 100 ff.	
Ethics and Integrity			
GRI 102-16	Values, principles, standards and norms of behavior	39	
Governance			
GRI 102-18	Governance structure	30/31, 86	
Stakeholder Engagement			
GRI 102-40	List of stakeholder groups	45	
GRI 102-41	Collective bargaining groups	69	
GRI 102-42	Identifying and selecting stakeholders	44/45	
GRI 102-43	Approach to stakeholder engagement	44/45	
GRI 102-44	Key topics and concerns raised	45/46	
Reporting Practice			
GRI 102-45	Entities included in the consolidated financial statements	121	
GRI 102-46	Defining report content and topic boundaries	44	
GRI 102-47	List of material topics	-	GHG emissions from own operations; GHG emissions and environmental standards in the supply chain; Sustainable and circular product portfolio; Social standards in the supply chain; Compliance in the supply chain; Product quality and safety; Sustainable and circular materials.

GRI Standard		Pages	Omission/Comment
GRI 102-48	Restatements of information	-	The relevant paragraph or explanatory footnotes of the respective tables indicate where information has been updated.
GRI 102-49	Changes in reporting	-	There were no significant changes from previous reporting periods in the list of material topics and topic Boundaries.
GRI 102-50	Reporting period	-	Jan. 1, 2021 until Dec. 31, 2021
GRI 102-51	Date of most recent report	-	Mar. 18, 2021
GRI 102-52	Reporting cycle	-	Annually
GRI 102-53	Contact point for questions regarding the report	191	
GRI 102-54	Claims of reporting in accordance with the GRI Standards	-	See above
GRI 102-55	GRI content index	-	See above
GRI 102-56	External assurance	-	See above

Material topics

GRI 201: Economic Performance 2016

GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	32 ff., 92 ff.	
GRI 201-1	Direct economic value generated and distributed	94 ff.	
GRI 201-2	Financial implications and other risks and opportunities due to climate change	49	

GRI 203: Indirect Economic Impacts 2016

GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	32 ff., 92 ff.	
GRI 203-1	Infrastructure investments and services supported	97 ff.	

GRI 204: Procurement Practices 2016

GRI 103:	Management Approach 2016 (including 103-1, 103-2, 103-3)	73 ff.	
GRI 204-1	Proportion of spending on local suppliers	51	

GRI Standard		Pages	Omission/Comment
GRI 205:	Anti-corruption 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	39 ff.	
GRI 205-2	Communication and training about anti-corruption policies and procedures	41	
GRI 207:	Tax 2019		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	41 ff.	
GRI 207-1	Approach to tax	41 ff.	
GRI 207-2	Tax governance, control and risk management	41 ff.	
GRI 207-3	Stakeholder engagement and management of concerns related to tax	41 ff.	
GRI 207-4	Country-by-country reporting	43	
GRI 301:	Materials 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 301-1	Materials used by weight or volume	56 f.	
GRI 302:	Energy 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 302-1	Energy consumption within the organization	53 f.	
GRI 302-2	Energy consumption outside of the organization	53 f.	
GRI 302-3	Energy intensity	54	
GRI 302-4	Reduction of energy consumption	53 f.	
GRI 302-5	Reductions in energy requirements of products and services	78	
GRI 303:	Water and Effluents 2018		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 303-1	Interactions with water as a shared resource	48 ff.	

GRI Standard		Pages	Omission/Comment
GRI 303-2	Management of water discharge-related impacts	48 ff.	
GRI 303-3	Water withdrawal	54 f.	
GRI 303-4	Water discharge	55 f.	
GRI 305:	Emissions 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 305-1	Direct (Scope 1) GHG emissions	50	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	50	
GRI 305-3	Other indirect (Scope 3) GHG emissions	52	
GRI 305-5	Reduction of GHG emissions	50 ff.	
GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	51	
GRI 306:	Waste 2020		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 306-1	Waste generation and significant waste-related impacts	48 ff.	
GRI 306-2	Management of significant waste-related impacts	48 ff.	
GRI 306-3	Waste generated	57	
GRI 307:	Environmental Compliance 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	48 ff.	
GRI 307-1	Non-compliance with environmental laws and regulations	-	None
GRI 308:	Supplier Environmental Assessment 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	73 ff.	
GRI 308-1	New suppliers that were screened using environmental criteria	73 ff.	
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	-	None

GRI Standard		Pages	Omission/Comment
GRI 401:	Employment 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	58 ff.	
GRI 401-1	New employee hires and employee turnover	61	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	64	
GRI 401-3	Parental leave	66	
GRI 402:	Labor/Management Relations 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	58 ff.	
GRI 402-1	Minimum notice periods regarding operational changes	60	
GRI 403:	Occupational Health and Safety 2018		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	68 ff.	
GRI 403-1	Management system for occupational health and safety	68 ff.	
GRI 403-2	Identification of hazards, risk assessment and investigation of incidents	68 ff.	
GRI 403-3	Occupational health services	68 ff.	
GRI 403-4	Employee participation, consultation and communication on occupational health and safety	68 ff.	
GRI 403-5	Employee training on occupational health and safety	68 ff.	
GRI 403-6	Promotion of employee health	68 ff.	
GRI 403-7	Preventing and minimising effects directly related to business relationships on employee health and safety	68 ff.	
GRI 403-8	Employees covered by a management system for occupational health and safety	68 ff.	
GRI 403-9	Work-related injuries	72	
GRI 404:	Training and Education 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	58 ff.	
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	61 ff.	

GRI Standard		Pages	Omission/Comment
GRI 405:	Diversity and Equal Opportunity 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	64 ff.	
GRI 405-1	Diversity of governance bodies and employees	87	
GRI 406:	Non-discrimination 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	39 ff.	
GRI 406-1	Incidents of discrimination and corrective actions taken	39 ff.	
GRI 412:	Human Rights Assessment 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	39 ff.	
GRI 412-1	Operations that have been subject to human rights reviews or impact assessments	39 ff.	
GRI 414:	Supplier Social Assessment 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	73 ff.	
GRI 414-1	New suppliers that were screened using social criteria	73 ff.	
GRI 416:	Customer Health and Safety 2016		
GRI 103:	Management Approach 2016 (including GRI 103-1, 103-2, 103-3)	77 ff.	
GRI 416-1	Assessment of the health and safety impacts of product and service categories	77 ff.	

By signing the United Nations Global Compact in May 2012, ZF committed itself to actively supporting ten principles of responsible business.

UN Global Compact Principles		Relevant GRI Disclosures
Human rights		
Principle 1:	Businesses should support and respect the protection of internationally proclaimed human rights; and	102-16, 205, 414
Principle 2:	make sure that they are not complicit in human rights abuses.	102-16, 205, 414
Labour		
Principle 3:	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	102-41, 402, 414
Principle 4:	the elimination of all forms of forced and compulsory labour;	102-16, 204, 205, 414
Principle 5:	the effective abolition of child labour; and	102-16, 205, 414
Principle 6:	the elimination of discrimination in respect of employment and occupation.	102-8, 102-16, 205, 405, 414
Environment		
Principle 7:	Businesses should support a precautionary approach to environmental challenges;	102-11, 308
Principle 8:	undertake initiatives to promote greater environmental responsibility; and	301, 302, 303, 305, 306, 307, 308
Principle 9:	encourage the development and diffusion of environmentally friendly technologies.	301, 302, 303, 305, 306, 307, 308
Anti-corruption		
Principle 10:	Businesses should work against corruption in all its forms, including extortion and bribery.	102-16, 205, 414