

GRI CONTENT INDEX



The ZF Sustainability Report is part of the ZF Annual Report 2022. Non-financial information relates to the fiscal year 2022 and has not been submitted for ex-

ternal 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 oriented towards the GRI Standards 2021.

GRI Standard		Pages	Omission/Comment
GRI 1:	Foundation 2016		
GRI 2:	General Disclosures 2021		
The organization and its reporting practices			
GRI 2-1	Organizational details	3, 97 ff.	
GRI 2-2	Entities included in the organization's sustainability reporting	136	
GRI 2-3	Reporting period, frequency and contact point		Jan. 1, 2022 until Dec. 31, 2022; Annual reporting; Email contact: sustainability@zf.com
GRI 2-4	Restatement of information	-	The relevant paragraph or explanatory footnotes of the respective tables indicate where information has been updated.
GRI 2-5	External assurance	-	No external assurance performed.
Activities and workers			
GRI 2-6	Activities, value chain and other business relationships	97 ff.	
GRI 2-7	Employees	106, 68 ff.	
GRI 2-8	Workers who are not employees	68 ff.	

GRI Standard		Pages	Omission/Comment
Governance			
GRI 2-9	Governance structure and composition	41 ff., 48 ff., 98 ff.	
GRI 2-10	Nomination and selection of the highest governance body	49 f.	
GRI 2-11	Chair of the highest governance body	50	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	53	
GRI 2-13	Delegation of responsibility for managing impacts	53 f., 57 ff., 92	
GRI 2-14	Role of the highest governance body in sustainability reporting	53	
GRI 2-15	Conflicts of interest	92 f.	
GRI 2-16	Communication of critical concerns	92 f.	
GRI 2-17	Collective knowledge of the highest governance body	53, 57 f., 92	
GRI 2-18	Evaluation of the performance of the highest governance body	48 f.	
GRI 2-19	Remuneration policies	71 f.	
GRI 2-20	Process to determine remuneration	71 f.	
GRI 2-21	Annual total compensation ratio	190	
Strategy, policies and practices			
GRI 2-22	Statement on sustainable development strategy	38 f., 44 ff.	
GRI 2-23	Policy commitments	40, 91 ff.	
GRI 2-24	Embedding policy commitments	91 ff.	
GRI 2-25	Processes to remediate negative impacts	91 ff.	
GRI 2-26	Mechanisms for seeking advice and raising concerns	91 ff.	
GRI 2-27	Compliance with laws and regulations	57, 91	
GRI 2-28	Membership associations	56	
Stakeholder Engagement			
GRI 2-29	Approach to stakeholder engagement	54 f.	
GRI 2-30	Collective bargaining agreements	69	

GRI Standard		Pages	Omission/Comment
Material topics			
GRI 3-1	Process to determine material topics	52	
GRI 3-2	List of material topics	52	
GRI 3-3	Management of material topics	53 f., 57 f., 68 ff., 80 ff., 85 ff., 91 ff.	
GRI 201: Economic performance 2016			
GRI 201-1:	Direct economic value generated and distributed	129 ff.	
GRI 201-2	Financial implications and other risks and opportunities due to climate change	58 f.	
GRI 201-3	Defined benefit plan obligations and other retirement plans	144 f., 165 ff.	
GRI 201-4	Financial assistance received from government	142, 187	
GRI 204: Procurement Practices 2016			
GRI 204-1:	Proportion of spending on local suppliers	62, 80	
GRI 205: Anti-corruption 2016			
GRI 205-2	Communication and training about anti-corruption policies and procedures	92f.	
GRI 205-3	Confirmed incidents of corruption and actions taken	92f.	
GRI 207: Tax 2019			
GRI 207-1	Approach to tax	94f.	
GRI 207-2	Tax governance, control and risk management	94f.	
GRI 207-3	Stakeholder engagement and management of concerns related to tax	94f.	
GRI 207-4	Country-by-country reporting	95	
GRI 301: Materials 2016			
GRI 301-1	Materials used by weight or volume	64 ff.	

GRI Standard		Pages	Omission/Comment
GRI 302:	Energy 2016		
GRI 302-1	Energy consumption within the organization	60 f.	
GRI 302-2	Energy consumption outside of the organization	60 f.	
GRI 302-3	Energy intensity	60 f.	
GRI 302-4	Reduction of energy consumption	60 f.	
GRI 302-5	Reductions in energy requirements of products and services	58 f., 62, 86	
GRI 303:	Water and Effluents 2018		
GRI 303-1	Interactions with water as a shared resource	66 f.	
GRI 303-2	Management of water discharge-related impacts	66 f.	
GRI 303-3	Water withdrawal	66 f.	
GRI 303-4	Water discharge	66 f.	
GRI 303-5	Water consumption	66 f.	
GRI 305:	Emissions 2016		
GRI 305-1	Direct (Scope 1) GHG emissions	58 f.	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	63 f.	
GRI 305-3	Other indirect (Scope 3) GHG emissions	63 f.	
GRI 305-4	GHG emissions intensity	62	
GRI 305-5	Reduction of GHG emissions	58 f., 63	
GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	62	
GRI 306:	Waste 2020		
GRI 306-1	Waste generation and significant waste-related impacts	57 ff.	
GRI 306-2	Management of significant waste-related impacts	57 ff.	
GRI 306-3	Waste generated	65 f.	
GRI 306-4	Waste diverted from disposal	65 f.	
GRI 306-5	Waste directed to disposal	65 f.	

GRI Standard		Pages	Omission/Comment
GRI 308: Supplier Environmental Assessment 2016			
GRI 308-1	New suppliers that were screened using environmental criteria	80 f.	
GRI 401: Employment 2016			
GRI 401-1	New employee hires and employee turnover	69 ff.	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	71 f.	
GRI 401-3	Parental leave	78	
GRI 402: Labor/Management Relations 2016			
GRI 402-1	Minimum notice periods regarding operational changes	69	
GRI 403: Occupational Health and Safety 2018			
GRI 403-1	Management system for occupational health and safety	53, 73 ff.	
GRI 403-2	Identification of hazards, risk assessment and investigation of incidents	53, 73 ff.	
GRI 403-3	Occupational health services	73 ff.	
GRI 403-4	Worker participation, consultation and communication on occupational health and safety	73 ff.	
GRI 403-5	Worker training on occupational health and safety	53, 73 ff.	
GRI 403-6	Promotion of worker health	73 ff.	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	73 ff.	
GRI 403-8	Workers covered by an occupational health and safety management system	73 ff., 78 f.	
GRI 403-9	Work-related injuries	76	
GRI 404: Training and Education 2016			
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	72 f.	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	72	

GRI Standard		Pages	Omission/Comment
GRI 405:	Diversity and Equal Opportunity 2016		
GRI 405-1	Diversity of governance bodies and employees	77 ff.	
GRI 406:	Non-discrimination 2016		
GRI 406-1	Incidents of discrimination and corrective actions taken	91 ff.	
GRI 414:	Supplier Social Assessment 2016		
GRI 414-1	New suppliers that were screened using social criteria	80 f.	
GRI 414-2	Negative social impacts in the supply chain and actions taken	81 f.	
GRI 415:	Public Policy		
GRI 415-1	Political contributions	91	
GRI 416:	Customer Health and Safety 2016		
GRI 416-1	Assessment of the health and safety impacts of product and service categories	85 f., 89 f.	
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	92	