



GRI Content Index

The ZF Sustainability Report is part of the ZF Annual Report 2023. Non-financial information relates to the fiscal year 2023 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 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, 75 ff.	
GRI 2-2	Entities included in the organization's sustainability reporting	110	
GRI 2-3	Reporting period, frequency and contact point		Jan. 1, 2023 until Dec. 31, 2023; 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.

GRI Standard		Pages	Omission/Comment
Activities and workers			
GRI 2-6	Activities, value chain and other business relationships	75 ff.	
GRI 2-7	Employees	51/52, 81	
GRI 2-8	Workers who are not employees	51	
Governance			
GRI 2-9	Governance structure and composition	8, 77	
GRI 2-10	Nomination and selection of the highest governance body	76 ff.	
GRI 2-11	Chair of the highest governance body	77	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	35	
GRI 2-13	Delegation of responsibility for managing impacts	35	
GRI 2-14	Role of the highest governance body in sustainability reporting	35	
GRI 2-15	Conflicts of interest	70 ff.	
GRI 2-16	Communication of critical concerns	70	
GRI 2-17	Collective knowledge of the highest governance body	76-78	
GRI 2-18	Evaluation of the performance of the highest governance body	165 f.	
GRI 2-19	Remuneration policies	165 f.	

GRI Standard		Pages	Omission/Comment
GRI 2-20	Process to determine remuneration	165 f.	
GRI 2-21	Annual total compensation ratio	165 f.	
Strategy, policies and practices			
GRI 2-22	Statement on sustainable development strategy	5-7	
GRI 2-23	Policy commitments	69 ff., 77	
GRI 2-24	Embedding policy commitments	33-38	
GRI 2-25	Processes to remediate negative impacts	91 ff.	
GRI 2-26	Mechanisms for seeking advice and raising concerns	70	
GRI 2-27	Compliance with laws and regulations	69 ff.	
GRI 2-28	Membership associations	37/38	
Stakeholder Engagement			
GRI 2-29	Approach to stakeholder engagement	36/37	
GRI 2-30	Collective bargaining agreements	52	

GRI Standard		Pages	Omission/Comment
Material topics 2021			
GRI 3-1	Process to determine material topics	34	
GRI 3-2	List of material topics	34	
GRI 3-3	Management of material topics	35/36	
GRI 204: Procurement practices 2016			
GRI 204-1	Proportion of spending on local suppliers	42	
GRI 205: Anti-corruption 2016			
GRI 205-2	Communication and training about anti-corruption policies and procedures	71/72	
GRI 205-3	Confirmed incidents of corruption and actions taken	71	
GRI 207: Tax 2019			
GRI 207-1	Approach to tax	72/73	
GRI 207-2	Tax governance, control and risk management	72/73	
GRI 207-3	Stakeholder engagement and management of concerns related to tax	72/73	
GRI 207-4	Country-by-country reporting	73	

GRI Standard		Pages	Omission/Comment
GRI 301: Materials 2016			
GRI 301-1	Materials used by weight or volume	47	
GRI 302: Energy 2016			
GRI 302-1	Energy consumption within the organization	43/44	
GRI 302-2	Energy consumption outside of the organization	43/44	
GRI 302-3	Energy intensity	43	
GRI 302-4	Reduction of energy consumption	43/44	
GRI 303: Water and Effluents 2018			
GRI 303-1	Interactions with water as a shared resource	47/48	
GRI 303-2	Management of water discharge-related impacts	47/48	
GRI 303-3	Water withdrawal	47/48	
GRI 303-4	Water discharge	47/48	
GRI 303-5	Water consumption	47/48	

GRI Standard		Pages	Omission/Comment
GRI 304: Biodiversity 2016			
GRI 3-3	Management of material topics	48	
GRI 305: Emissions 2016			
GRI 305-1	Direct (Scope 1) GHG emissions	41	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	41	
GRI 305-3	Other indirect (Scope 3) GHG emissions	41-43	
GRI 305-5	Reduction of GHG emissions	41	
GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	42	
GRI 306: Waste 2020			
GRI 306-1	Waste generation and significant waste-related impacts	45-47	
GRI 306-2	Management of significant waste-related impacts	45-47	
GRI 306-3	Waste generated	47	
GRI 306-4	Waste diverted from disposal	47	
GRI 306-5	Waste directed to disposal	47	

GRI Standard		Pages	Omission/Comment
GRI 308: Supplier Environmental Assessment 2016			
GRI 308-1	New suppliers that were screened using environmental criteria	61-63	
GRI 401: Employment 2016			
GRI 401-1	New employee hires and employee turnover	50-52	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	53	
GRI 401-3	Parental leave	56	
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	57-59	
GRI 403-2	Identification of hazards, risk assessment and investigation of incidents	57-59	
GRI 403-3	Occupational health services	57-59	
GRI 403-4	Worker participation, consultation and communication on occupational health and safety	58/59	
GRI 403-5	Worker training on occupational health and safety	57-59	

GRI Standard		Pages	Omission/Comment
GRI 403-6	Promotion of worker health	57-59	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	57-60	
GRI 403-8	Workers covered by an occupational health and safety management system	58	
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GRI 404: Training and Education 2016			
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GRI 405: Diversity and Equal Opportunity 2016			
GRI 405-1	Diversity of governance bodies and employees	55-57, 78	
GRI 406: Non-discrimination 2016			
GRI 406-1	Incidents of discrimination and corrective actions taken	71	

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GRI 414-2	Negative social impacts in the supply chain and actions taken	61-63	
GRI 415: Public Policy 2016			
GRI 415-1	Political contributions	70	
GRI 416: Customer Health and Safety 2016			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	65-68	