

GRI content index

GRI	Description	Note/explanation	Page	SDG
GRI 102	General disclosures 2016			
	Organisational profile			
102-1	Name of the organisation		9, 87	
102-2	Activities, brands, products, and services		9,10,11,12	
102-3	Location of headquarters		9	
102-4	Location of operations		9	
102-5	Ownership and legal form		76	
102-6	Markets served		9	
102-7	Scale of the organisation		78, 84	
102-8	Information on employees and other workers		84, 85	SDG 8.5, 10.3
102-9	Supply chain		11,12, 78	
102-10	Significant changes to the organisation and its supply chain		76	
102-11	Precautionary principle or approach		23 ff., 42, 49	
102-12	External initiatives	Also a member of respACT since 2020	19, 21	
102-13	Membership of associations		77	
	Strategy			
102-14	Statement from senior decision-maker		6	
102-15	Key impacts, risks, and opportunities		23 ff.	
	Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour		29, 30, 63	SDG 16.3
102-17	Mechanisms for advice and concerns about ethics		30 ff.	
	Governance			
102-18	Governance structure		21, 76	
102-19	Delegating authority		21	
102-20	Executive-level responsibility for economic, environmental, and social topics		21	
102-21	Consulting stakeholders on economic, environmental, and social topics		22	
102-23	Chair of the highest governance body		76	SDG 16.6

GRI	Description	Note/explanation	Page	SDG
102-26	Role of highest governance body in setting purpose, values, and strategy		21	
102-29	Identifying and managing economic, environmental, and social impacts		23 ff.	
102-32	Highest governance body's role in sustainability reporting		87	
Stakeholder engagement				
102-40	List of stakeholder groups		34	
102-41	Collective bargaining agreements		85	SDG 8.8
102-42	Identifying and selecting stakeholders		34	
102-43	Approach to stakeholder engagement		35 ff.	
102-44	Key topics and concerns raised		22, 35 ff.	
Reporting practice				
102-45	Entities included in the consolidated financial statements		76	
102-46	Defining report content and topic Boundaries		22	
102-47	List of material topics		22	
102-48	Restatements of information		87	
102-49	Changes in reporting		87	
102-50	Reporting period	The reporting period is the two financial years between 1 January 2019 and 31 December 2020		
102-51	Date of most recent report	The 2018 sustainability report was published in July 2019		
102-52	Reporting cycle	Every two years; the next report on the 2021 and 2022 financial years will be published in 2023		
102-53	Contact point for questions regarding the report		87	
102-54	Claims of reporting in accordance with the GRI Standards	This report was prepared in accordance with the Core option of the GRI Standards		
102-55	GRI content index		89 ff.	
102-56	External assurance		87	
MATERIAL TOPICS AND ADDITIONAL TOPICS				
GRI 201 Economic performance 2016				
201-1	Direct economic value generated and distributed		78	SDG: 8.1, 8.2, 9.1
201-4	Financial assistance received from government	Not specified; financial assistance is disclosed for the full project lifetime and not for individual years, they cannot be accrued		
GRI 203 Indirect economic impacts 2016				
203-2	Significant indirect economic impacts		78	SDG: 1.2, 1.4, 8.2,

GRI	Description	Note/explanation	Page	SDG
Material topic Transparency and compliance				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		25, 30 ff., 32	
GRI 205	Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	None	78	SDG 16.5
205-2	Communication and training about anti-corruption policies and procedures		78	SDG 16.5
205-3	Confirmed incidents of corruption and actions taken	No reported incidents of corruption confirmed during the reporting period	78	SDG 16.5
GRI 206	Anti-competitive behaviour 2016			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No legal actions during the reporting period	78	SDG 16.5
GRI 307	Environmental compliance 2016			
307-1	Non-compliance with environmental laws and regulations	All environmental laws and regulations were complied with during the reporting period	78, 82	SDG 16.3
GRI 415	Public policy 2016			
415-1	Political contributions	No direct or indirect financial or in-kind political contributions	78	
GRI 418	Customer privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints during the reporting period	78	SDG 16.3
GRI 419	Socioeconomic compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area	No relevant cases during the reporting period	78	SDG 16.3
Material topic: Climate protection				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		24, 47, 48	
GRI 302	Energy 2016			
302-1	Energy consumption within the organisation		83	SDG 7.2, 7.3, 8.4,
302-3	Energy intensity		83	SDG 7.3, 8.4,
GRI 305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions 83 SDG		83	SDG 3.9, 12.4,

GRI	Description	Note/explanation	Page	SDG
305-2	Energy indirect (Scope 2) GHG emissions		83	SDG 3.9, 12.4,
305-5	Reduction of GHG emissions	Not specified; data will be collected in accordance with the GRI standards for the next report		SDG 13.1, 14.3,
Material topic: Environmental protection				
GRI 103 Management approach 2016				
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		26, 49	
GRI 303 Water and effluents 2018				
303-5	Water consumption	Not specified; available data not of sufficient quality. Data collection is to be improved in time for the next report and total consumption for office buildings and storage facility disclosed.	82	SDG 6.4
GRI 304 Biodiversity 2016				
304-3	Habitats protected or restored		50, 83	SDG 6.6, 14.2,
GRI 306 Effluents and waste 2016				
306-2	Waste by type and disposal method		82	SDG 3.9, 6.3,
306-3	Significant spills		82	SDG 3.9, 6.3, 6.6,
Material topic: Responsible employer				
GRI 103 Management approach 2016				
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		26, 61 f., 63, 64	
GRI 401 Employment 2016				
401-1	New employee hires and employee turnover		85	SDG 5.1, 8.5, 8.6,
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		85	SDG 3.3, 5.4, 8.5
401-3	Parental leave		84	SDG 5.1, 5.4, 8.5
GRI 404 Training and education 2016				
404-1	Average hours of training per year per employee	At present, data is only available for expenditure per employee as the number of hours is not recorded	85	SDG 4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3
404-2	Programs for upgrading employee skills and transition assistance programs		64	SDG 8.2, 8.5

GRI	Description	Note/explanation	Page	SDG
404-3	Percentage of employees receiving regular performance and career development reviews		85	SDG 5.1, 8.5, 10.3
GRI 405	Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees		84, 85	SDG 5.1, 5.5, 8.5
405-2	Ratio of basic salary and remuneration of women to men	Not specified at present as this disclosure is not reported. It will be included in the next report		SDG 5.1, 8.5, 10.3
GRI 406	Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	No incidents of discrimination were reported during the reporting period	85	SDG 5.1, 8.8
Material topic: Workplace health and safety				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		25, 43, 65	
GRI 403	Occupational health and safety 2018			
403-1	Occupational health and safety management system		43, 80	SDG 8.8
403-2	Hazard identification, risk assessment, and incident investigation		43, 80	SDG 8.8
403-3	Occupational health services		81	SDG 8.8
403-4	Worker participation, consultation, and communication on occupational health and safety		81	SDG 8.8, 16.7
403-5	Worker training on occupational health and safety		81	SDG 8.8
403-6	Promotion of worker health		65, 81	SDG 3.7, 3.8
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		81	SDG 8.8
403-8	Workers covered by an occupational health and safety management system		81	SDG 8.8
403-9	Work-related injuries		80	SDG 3.6, 3.9, 8.8,
Material topic: Sustainable procurement				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		27, 32 f., 51	
GRI 308	Supplier environmental assessment 2018			
308-2	Negative environmental impacts in the supply chain and actions taken	With effect from 2021 supplier audits which also cover sustainability criteria are planned for suppliers with a net procurement total of EUR 1 million or high-risk suppliers with a net procurement total of EUR 50,000		

GRI	Description	Note/explanation	Page	SDG
GRI 407	Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	No known cases, 78% of orders for goods and services placed in Austria		SDG 8.8
GRI 408	Child labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	No known cases, 78% of orders for goods and services placed in Austria		SDG 8.7, 16.2
GRI 409	Forced or Compulsory Labour 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	No known cases, 78% of orders for goods and services placed in Austria		SDG 8.7
GRI 412	Human Rights Assessment 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments	RAG Austria AG's facilities are located in Austria, all applicable laws are complied with		
Material topic: Local links				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		27, 38 f.	
GRI 204	Procurement practices 2016			
204-1	Proportion of spending on local suppliers		78	SDG 8.3
GRI 413	Local communities 2016			
413-2	Operations with significant actual and potential negative impacts on local communities		50	SDG 1.4, 2.3
Material topic: Secure and resilient facilities				
GRI 103	Management approach 2016			
103-1 bis 103	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		23, 42 ff.	
Material topic: Security of supply				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		23, 41 ff.	
Material topic: Strategic focus on sustainability				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		15 ff., 24, 19	

GRI	Description	Note/explanation	Page	SDG
Material topic: Sustainable energy solutions				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		25, 53 ff., 19	
Material topic: Stakeholder engagement				
GRI 103	Management approach 2016			
103-1 bis 103-3	Explanation of the material topic and its Boundary; The management approach and its components; Evaluation of the management approach		26, 34, 35 ff.	

The annual figures in the description of the GRI content index relate to the GRI standards as amended at the time of going to print.