



This report was prepared in accordance with the GRI Standards, applying the “core” option. On behalf of the Materiality Disclosures Service, GRI Services verified that the GRI content index is well structured and that disclosures for 102-40 to 102-49 match the corresponding chapters in the report.

At the same time, we show how we are implementing the requirements of the United Nations Global Compact (UNGC) and are using the Sustainable Development Goals (SDG) as well as the criteria of the German Sustainability Code (DNK) as guidance.

Statements and references in the index refer to fiscal year 2019 (from January 1 to December 31, 2019).

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
GRI 101: Foundation 2016						
GENERAL DISCLOSURES						
GRI 102: General Disclosures 2016						
ORGANIZATIONAL PROFILE						
102-1	Name of the organization	14				
102-2	Primary brands, products, and services	14–16 Annual Report 2019: Divisions				
102-3	Location of the organization's headquarters	14				
102-4	Countries with significant operations	14–15				14
102-5	Nature of ownership and legal form	14 Annual Report 2019: Structure and Business Activities				
102-6	Markets served	14–15 Annual Report 2019: Divisions				
102-7	Scale of the organization	14–15 Annual Report 2019: Divisions				
102-8	Information on employees and other workers	14, 85–87 Charter on Temporary Work Charter on Labour Relations	No breakdown by employees and supervised workers nor within the individual categories by gender (level of coverage not material). The moderate use of temporary work represents an essential flexibility instrument for Volkswagen.	6	8	
102-9	Supply chain	14, 16				4

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
102-10	Significant changes to the organization and its supply chain	Annual Report 2019: Structure and Business Activities				4
102-11	Precautionary Principle or approach	26–29, 44–45 Annual Report 2019: Risk Management and Internal Control System		7		1
102-12	External initiatives	36–38				1
102-13	Membership of associations	30, 33–36 Volkswagen memberships (www.volkswagenag.com/en/sustainability/policy.html)				19

STRATEGY

102-14	Statement by the most senior decision-maker	4–5				1
102-15	Key impacts, risks, and opportunities concerning sustainability	4–5, 8–12				2

ETHICS AND INTEGRITY

102-16	Values, principles, standards, and norms of behavior	4–5, 30, 44–45 Group Values, Model of Sustainable Development, Code of Conduct (www.volkswagenag.com/en/sustainability/policy.html)		10	16	5, 6, 7
102-17	Mechanisms for advice and concerns about ethics	26–29		10	17	20

GOVERNANCE

102-18	Governance structure	30–31				
102-19	Delegating authority for economic, environmental, and social topics	30–31 Annual Report 2019: Report of the Supervisory Board				
102-20	Executive-level responsibility for economic, environmental, and social topics	30–31 Annual Report 2019: Sustainable Value Enhancement				5
102-21	Consulting stakeholders on economic, environmental, and social topics	Annual Report 2019: Disclosures Required under Takeover Law, Shares and Bonds			16	9
102-22	Composition of the highest governance body and its committees	30–31 Annual Report 2019: Report of the Supervisory Board, Corporate Governance Report, Executive Bodies			5, 16	
102-23	Chair of the highest governance body	Annual Report 2019: Cooperation, Report of the Supervisory Board			16	

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
102-24	Nominating and selecting the highest governance body	Annual Report 2019: Corporate Governance Report			5, 16	
102-25	Conflicts of interest	Annual Report 2019: Cooperation, Report of the Supervisory Board			16	
102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report 2019: Report of the Supervisory Board, Corporate Governance Report				5
102-27	Collective knowledge of highest governance body	Annual Report 2019: Corporate Governance Report			4	
102-28	Evaluating the highest governance body's performance	Annual Report 2019: Corporate Governance Report				8
102-29	Identifying and managing economic, environmental, and social impacts	30–31 Annual Report 2019: Corporate Governance Report			16	5
102-30	Effectiveness of risk management processes	20–21 Annual Report 2019: Corporate Governance Report				5
102-31	Review of economic, environmental, and social topics	20–21 Annual Report 2019: Corporate Governance Report				5, 7
102-32	Highest governance body's role in sustainability reporting	30–31				5
102-33	Communicating critical concerns	Annual Report 2019: Corporate Governance Report				14
102-34	Nature and total number of critical concerns	Annual Report 2019: Report of the Supervisory Board				9
102-35	Remuneration policies	Annual Report 2019: Remuneration Report (www.volkswagenag.com/en/sustainability/policy.html)				8
102-36	Process for determining remuneration	78–79 Annual Report 2019: Remuneration Report				15
102-37	Stakeholders' involvement in remuneration	Annual Report 2019: Remuneration Report			16	
102-38	Annual total compensation ratio	Annual Report 2019: Remuneration Report				8

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
102-39	Percentage increase in annual total compensation ratio	Annual Report 2019: Remuneration Report				
STAKEHOLDER ENGAGEMENT						
102-40	List of stakeholder groups	33				9
102-41	Collective bargaining agreements	78–79		3	8	14
102-42	Identifying and selecting stakeholders	32–33				9
102-43	Approach to stakeholder engagement	34				9
102-44	Key topics and concerns raised	Stakeholder expectations (www.volkswagenag.com/en/sustainability/reporting.html)				9
REPORTING PRACTICE						
102-45	Entities included in the consolidated financial statements	90 Annual Report 2019: Basis of Consolidation				
102-46	Defining report content and topic boundaries	31				
102-47	List of material topics	32				2
102-48	Restatements of information	90				
102-49	Changes in reporting	31, 90				2
102-50	Reporting period	90–91				
102-51	Date of most recent report	90–91				
102-52	Reporting cycle	90–91				
102-53	Contact point for questions regarding the report	98				
102-54	Claims of reporting in accordance with the GRI Standards	Stakeholder expectations (www.volkswagenag.com/en/sustainability/reporting.html)				
102-55	GRI content index	Stakeholder expectations (www.volkswagenag.com/en/sustainability/reporting.html)				
102-56	External assurance	94–95				

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
GRI STANDARDS: ECONOMIC TOPICS						
ECONOMIC PERFORMANCE						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	17–19				2, 4
103-2	The management approach and its components	17–19			1, 5, 8	3, 6
103-3	Evaluation of the management approach	20–21, 26–29				3, 7
GRI 201: Economic Performance 2016						
201-2	Financial implications and other risks and opportunities due to climate change	20–21		7	13	
201-4	Financial assistance received from government	Annual Report 2019: Cost of Sales		10		
INDIRECT ECONOMIC IMPACTS						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	30, 32				
103-2	The management approach and its components	30–31				
103-3	Evaluation of the management approach	30–31				
GRI 203: Indirect Economic Impacts 2016						
203-1	Infrastructure investments and services supported	48–51			2, 5, 7, 9, 11	
203-2	Significant indirect economic impacts	53–54			1, 2, 3, 8, 10, 17	
PROCUREMENT PRACTICES						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	38				2, 4
103-2	The management approach and its components	38–40				3, 4, 6
103-3	Evaluation of the management approach	20–21				3, 7
GRI 204: Procurement Practices 2016						
204-1	Proportion of spending on local suppliers	Annual Report 2019: Sustainable Value Enhancement	Percentage not indicated (data not collectable)		12	

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
ANTI-CORRUPTION						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	26		10		2, 4
103-2	The management approach and its components	27–28		10		3, 6
103-3	Evaluation of the management approach	28–29		10		3, 7
GRI 205: Anti-Corruption 2016						
205-1	Operations assessed for risks related to corruption	26–28	No breakdown by location (distribution is immaterial) and risks identified (confidential information).	10	16	20
205-2	Communication and training about anti-corruption policies and procedures	26, 29	Percentage not indicated (data not collectable). No further breakdown by governance body members, employee category and regions (data is not collectable and publishable respectively due to local labor laws).	10	16	20
ANTI-COMPETITIVE BEHAVIOR						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	24–26		10		2, 4
103-2	The management approach and its components	24–26		10		3, 6
103-3	Evaluation of the management approach	20–21		10		3, 7
GRI 206: Anti-Competitive Behavior 2016						
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Annual Report 2019: Report on Risks and Opportunities		10	16	20
GRI STANDARDS: ENVIRONMENTAL TOPICS						
ENERGY						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	60–61		7, 8, 9		2, 4
103-2	The management approach and its components	60–61		7, 8, 9		3, 6, 10, 11, 12
103-3	Evaluation of the management approach	60–61		7, 8, 9		3, 7

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
GRI 302: Energy 2016						
302-1	Energy consumption within the organization	66–71		8	7, 12, 13	11, 12
302-4	Reduction of energy consumption	66–72		8, 9	7, 8, 12, 13	10, 12

EMISSIONS

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	65		7, 8, 9	12, 13, 14, 15	2, 4
103-2	The management approach and its components	65		7, 8, 9	12, 13, 14, 15	3, 6, 11, 12, 13
103-3	Evaluation of the management approach	65		7, 8, 9	12, 13, 14, 15	3, 7
GRI 305: Emissions 2016						
305-1	Direct (Scope 1) GHG emissions	68–70		8, 9	3, 12, 13, 14, 15	13
305-3	Other indirect (Scope 3) GHG emissions	68–71		8, 9	3, 12, 13, 14, 15	13
305-5	Reduction of GHG emissions	68–72		8, 9	13, 14, 15	13
305-7	Nitrogen oxides (NOX), sulfur oxides (SO2), and other significant air emissions	68–72		8, 9	3, 12, 13, 14, 15	

EFFLUENTS AND WASTE

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	60–61		7, 9	12, 13, 14, 15	2, 4
103-2	The management approach and its components	60–61		7, 9	12, 13, 14, 15	3, 6, 11, 12
103-3	Evaluation of the management approach	60–61		7, 9	12, 13, 14, 15	3, 7
GRI 306: Effluents and Waste 2016						
306-2	Waste by type and disposal method	66–69, 72		8, 9	3, 6, 12	11, 12
306-3	Significant spills	—	No significant spills were registered in the reporting period.	8, 9	3, 6, 12, 14, 15	11

ENVIRONMENTAL COMPLIANCE

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	60–61, 69		7	12, 13, 14, 15	2, 4
103-2	The management approach and its components	60-61, 69		7	12, 13, 14, 15	3, 6, 11, 12

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
103-3	Evaluation of the management approach	26–29		7	12, 13, 14, 15	3, 7
GRI 307: Environmental Compliance 2016						
307-1	Non-compliance with environmental laws and regulations	Annual Report 2019: Report on Risks and Opportunities		7	16	

SUPPLIER ENVIRONMENTAL ASSESSMENT

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	38–41		7, 8, 9		2, 4
103-2	The management approach and its components	38–39		7, 8, 9		3, 6, 11, 12
103-3	Evaluation of the management approach	40		7, 8, 9		3, 7
GRI 308: Supplier Environmental Assessment 2016						
308-1	New suppliers that were screened using environmental criteria	60–61 Annual Report 2019: Report on Risks and Opportunities		8		11, 12
308-2	Negative environmental impacts in the supply chain and actions taken	60–61 Annual Report 2019: Report on Risks and Opportunities		8		4, 11, 12

GRI STANDARDS: SOCIAL TOPICS

EMPLOYMENT

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	76–77				2, 4
103-2	The management approach and its components	76–77				3, 6, 14
103-3	Evaluation of the management approach	76–77				3, 7
GRI 401: Employment 2016						
401-1	New employee hires and employee turnover	76, 85–86		6	5, 8	

LABOR/MANAGEMENT RELATIONS

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	78–79		3		2, 4
103-2	The management approach and its components	78–79		3		3, 6

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
103-3	Evaluation of the management approach	78–79		3		3, 7
GRI 402: Labor/Management Relations 2016						
402-1	Minimum notice periods regarding operational changes	78–79 Charter on Labour Relations (www.volkswagenag.com/en/sustainability/policy.html)		3	8	14

OCCUPATIONAL HEALTH AND SAFETY

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	84				2, 4
103-2	The management approach and its components	84				3, 6, 14
103-3	Evaluation of the management approach	84				3, 7
GRI 403: Occupational Health and Safety 2016						
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	85, 87	No additional breakdown by gender and region provided (confidential information). Current contracts with the companies working for Volkswagen do not allow us to access the required information.		3, 8	16

TRAINING AND EDUCATION

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	80–81		6		2, 4
103-2	The management approach and its components	80–81		6		3, 6, 15
103-3	Evaluation of the management approach	80–81		6		3, 7
GRI 404: Training and Education 2016						
404-1	Average hours of training per year per employee	80		6	4, 5, 8	16
404-2	Programs for upgrading employee skills and transition assistance programs	80–81		6	8	16
404-3	Percentage of employees receiving regular performance and career development reviews	24, 76–77	Every employee of Volkswagen AG, Volkswagen Financial Services AG and Volkswagen Immobilien Service GmbH has an individual appraisal with their supervisor once a year.	6	5, 8	16

DIVERSITY AND EQUAL OPPORTUNITY

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	81–83		4, 6		2, 4

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
103-2	The management approach and its components	81–83		4, 6		3, 6, 14, 15
103-3	Evaluation of the management approach	81–83		4, 6		3, 7
GRI 405: Diversity and Equal Opportunity 2016						
405-1	Diversity of governance bodies and employees	81–83	In our experience a breakdown by minority group membership is not a relevant indicator.	4, 6	5, 8	15, 16

FORCED OR COMPULSORY LABOR

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	38–42		1, 2, 4		2, 4
103-2	The management approach and its components	38–42		1, 2, 4		3, 6, 14, 17
103-3	Evaluation of the management approach	38–42		1, 2, 4		3, 7
GRI 409: Forced or Compulsory Labor 2016						
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	38–41		1, 2, 4	8	17

HUMAN RIGHTS ASSESSMENT

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	42–44		1, 2, 3, 4, 5, 6		2, 4
103-2	The management approach and its components	42–44		1, 2, 3, 4, 5, 6		3, 6, 14, 17
103-3	Evaluation of the management approach	42–44		1, 2, 3, 4, 5, 6		3, 7
GRI 412: Human Rights Assessment 2016						
412-1	Operations that have been subject to human rights reviews or impact assessments	38–41		1, 2, 3, 4, 5, 6		17, 18
412-2	Employee training on human rights policies or procedures	38–41	No indication of the number of hours or percentage of employees (data not collectable).	1, 2, 3, 4, 5, 6		17, 18

SUPPLIER SOCIAL ASSESSMENT

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	39		1, 2, 3, 4, 5, 6		2, 4
103-2	The management approach and its components	39		1, 2, 3, 4, 5, 6		3, 4, 6

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
103-3	Evaluation of the management approach	39–40		1, 2, 3, 4, 5, 6		3, 7
GRI 414: Supplier Social Assessment 2016						
414-1	New suppliers that were screened using social criteria	38–42 Code of Conduct for Business Partners	Percentage not indicated (data not collectable).	1, 2, 3, 4, 5, 6	5, 8, 16	17, 18
414-2	Negative social impacts in the supply chain and actions taken	40–41	No details stated for individual subpoints (data not obtainable).	1, 2, 3, 4, 5, 6	5, 8, 16	17, 18

PUBLIC POLICY

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	34–35				2, 4
103-2	The management approach and its components	34–35				3, 6
103-3	Evaluation of the management approach	34–35				3, 7
GRI 415: Public Policy 2016						
415-1	Political contributions	34–35		10	16	19

CUSTOMER HEALTH AND SAFETY

GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	48–50				2, 4
103-2	The management approach and its components	48–50				3, 4, 6
103-3	Evaluation of the management approach	48–50				3, 7
GRI 416: Customer Health and Safety 2016						
416-1	Assessment of the health and safety impacts of product and service categories	48–50				10
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Annual Report 2019: Report on Risks and Opportunities			16	

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GRI Standard	Disclosure	Reference	Comments	UN GC	SDG	DNK
SOCIOECONOMIC COMPLIANCE						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its boundary	24–26				2, 4
103-2	The management approach and its components	24–26				3, 4, 6
103-3	Evaluation of the management approach	20–21				3, 7
GRI 419: Socioeconomic Compliance 2016						
419-1	Non-compliance with laws and regulations in the social and economic area	Annual Report 2019: Report on Risks and Opportunities			16	14, 20

Key:

SDG = Sustainable Development Goals

UN GC = United Nations Global Compact

DNK = German Sustainability Code