

VOLKSWAGEN

AKTIENGESELLSCHAFT

GRI CONTENT INDEX

This report was prepared in accordance with the GRI Standards, applying the “Core” option.

well as the criteria of the German Sustainability Code (DNK) as guidance.

At the same time, we show how we are implementing the requirements of the United Nations Global Compact (UNGC) as

Statements and references in the index refer to the fiscal year 2021 (from January 1 to December 31, 2021).

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
GRI 101: Foundation 2016					
GENERAL DISCLOSURES 2016					
GRI 102: General Disclosures 2016					
ORGANIZATIONAL PROFILE					
102-1	Name of the organization	11			
102-2	Activities, brands, products, and services	11–12 Annual Report 2021: Divisions			
102-3	Location of headquarters	11			
102-4	Location of operations	11			
102-5	Ownership and legal form	11 Annual Report 2021: Group Management Report: Structure and Business Activities			
102-6	Markets served	11 Annual Report 2021: Group Management Report: Business Development			
102-7	Scale of the organization	11, 68, 76 Annual Report 2021: Divisions			
102-8	Information on employees and other workers	10, 76 Charter on Temporary Work Charter on Labour Relations Declaration on Social Rights (https://www.volkswagenag.com/de/sustainability/policy.html)	No breakdown by employees and supervised workers nor within the individual categories by gender. The moderate use of temporary work represents an essential flexibility instrument for Volkswagen.	6	
102-9	Supply chain	12			
102-10	Significant changes to the organization and its supply chain	Annual Report 2021: Group Management Report: Structure and Business Activities			

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
102-11	Precautionary principle or approach	88 Annual Report 2021: Group Management Report: Report on Risks and Opportunities		7	
102-12	External initiatives	34–35			
102-13	Membership of associations	25 Volkswagen memberships (www.volkswagenag.com/de/sustainability/policy.html)			
STRATEGY					
102-14	Statement from senior decision-maker	4			
ETHIK UND INTEGRITÄT					
102-16	Values, principles, standards, and norms of behavior	4–6, 95 Group Values, Model of Sustainable Development, Code of Conduct (www.volkswagenag.com/de/sustainability/policy.html)		10	5, 6, 7
GOVERNANCE					
102-18	Governance structure	20 Annual Report 2021: Corporate Governance: Group Corporate Governance Declaration			
STAKEHOLDER ENGAGEMENT					
102-40	List of stakeholder groups	24			
102-41	Collective bargaining agreements		The information is not available for the period under review	3	
102-42	Identifying and selecting stakeholders	24			
102-43	Approach to stakeholder engagement	24			
102-44	Key topics and concerns raised	Stakeholder expectations (www.volkswagenag.com/de/sustainability/reporting.html)			9
REPORTING PRACTICE					
102-45	Entities included in the consolidated financial statement	Annual Report 2021: Consolidated Financial Statement: Notes: Basis of Consolidation			
102-46	Defining report content and topic boundaries	18			
102-47	List of material topics	18			
102-48	Restatements of information	18			
102-49	Changes in reporting	18			
102-50	Reporting period	9			
102-51	Date of most recent report	9			

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
102-52	Reporting cycle	9			
102-53	Contact point for questions regarding the report	110			
102-54	Claims of reporting in accordance with the GRI Standards		This report was prepared in accordance with the GRI Standards, applying the "Core" option.		
102-55	GRI content index	GRI content index (www.volkswagenag.com/de/sustainability/reporting.html)			
102-56	External assurance	107–109			

GRI STANDARDS: ECONOMIC TOPICS

ECONOMIC PERFORMANCE

GRI 103: Management Approach 2016

103-1	Explanation of the material topic and its boundary	14–17			
103-2	The management approach and its components	14–17			
103-3	Evaluation of the management approach	32–33, 86–92			

GRI 201: Economic Performance 2016

201-2	Financial implications and other risks and opportunities due to climate change	39–49		7	
-------	--	-------	--	---	--

ANTI-CORRUPTION

GRI 103: Management Approach 2016

103-1	Explanation of the material topic and its boundary	86		10	
103-2	The management approach and its components	86–92		10	
103-3	Evaluation of the management approach	86–92		10	

GRI 205: Anti-Corruption 2016

205-1	Operations assessed for risks related to corruption		No breakdown by location and risks identified (confidential information).	10	20
-------	---	--	---	----	----

TAX

GRI 103: Management Approach 2016

103-1	Explanation of the material topic and its boundary	86			
103-2	The management approach and its components	86–92 Tax strategy principles in the Volkswagen Group (www.volkswagenag.com/de/sustainability/policy.html)			
103-3	Evaluation of the management approach	86–92 Tax strategy principles in the Volkswagen Group (www.volkswagenag.com/de/sustainability/policy.html)			

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
GRI 207: Tax 2019					
207-1	Approach to tax	Tax strategy principles in the Volkswagen Group (www.volkswagenag.com/de/sustainability/policy.html) Annual Report 2021: Consolidated Financial Statement: Notes: Income tax income/expense		10	
207-2	Tax governance, control, and risk management	Tax strategy principles in the Volkswagen Group (www.volkswagenag.com/de/sustainability/policy.html) Annual Report 2021: Consolidated Financial Statement: Notes: Income tax income/expense		10	
207-3	Stakeholder engagement and management of concerns related to tax		The information is not available for the period under review	10	
207-4	Country-by-country reporting		No disclosure (confidential information)	10	

GRI STANDARDS: ENVIRONMENTAL TOPICS

ENERGY

GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	26–29		7, 8, 9	
103-2	The management approach and its components	26–29		7, 8, 9	
103-3	Evaluation of the management approach	26–29		7, 8, 9	
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	30		8	11, 12
302-4	Reduction of energy consumption	30		8, 9	11, 12

EMISSIONS

GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	38		7, 8, 9	
103-2	The management approach and its components	38–39		7, 8, 9	
103-3	Evaluation of the management approach	38–39		7, 8, 9	
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	51		8, 9	13
305-2	Energy indirect (Scope 2) GHG emissions	51			
305-3	Other indirect (Scope 3) GHG emissions	51		8, 9	13
305-5	Reduction of GHG emissions	46, 50, 51		8, 9	13

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
WASTE					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	61		7, 9	
103-2	The management approach and its components	61–64		7, 9	
103-3	Evaluation of the management approach	61–64		7, 9	
GRI 306: Waste 2020					
306-1	Waste generation and significant waste-related impacts		The information is not available for the period under review		
306-2	Management of significant waste-related impacts	61–64		8, 9	11, 12
306-3	Waste generated	31			
ENVIRONMENTAL COMPLIANCE					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	26		7	
103-2	The management approach and its components	26–29		7	
103-3	Evaluation of the management approach	26–29		7	
GRI 307: Environmental Compliance 2016					
307-1	Non-compliance with environmental laws and regulations	Annual Report 2021: Group Management Report: Report on Risks and Opportunities		7	
SUPPLIER ENVIRONMENTAL ASSESSMENT					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	95		7, 8, 9	
103-2	The management approach and its components	99–101		7, 8, 9	
103-3	Evaluation of the management approach	99–101		7, 8, 9	
GRI 308: Supplier Environmental Assessment 2016					
308-2	Negative environmental impacts in the supply chain and actions taken	100–101, 104–105 Annual Report 2021: Group Management Report: Report on Risks and Opportunities		8	
GRI STANDARDS: SOCIAL TOPICS					
LABOR / MANAGEMENT RELATIONS					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	66		3	

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
103-2	The management approach and its components	66–68		3	
103-3	Evaluation of the management approach	66–68		3	
GRI 402: Labor / Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	70–71 Charter on Labor Relations (www.volkswagenag.com/de/sustainability/policy.html)		3	

TRAINING AND EDUCATION

GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	66		6	
103-2	The management approach and its components	66–68		6	
103-3	Evaluation of the management approach	66–68		6	
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	77		6	16
404-2	Programs for upgrading employee skills and transition assistance programs	71–74		6	

DIVERSITY AND EQUAL OPPORTUNITY

GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	80		6	
103-2	The management approach and its components	80–83		6	
103-3	Evaluation of the management approach	80–83		6	
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	76, 81, 84		6	14, 15, 16

NON-DISCRIMINATION

GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	80		1, 2, 6	
103-2	The management approach and its components	80–83		1, 2, 6	
103-3	Evaluation of the management approach	80–83		1, 2, 6	
GRI 406: Non-Discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken		The information is not available for the period under review	1, 2, 6	14, 15, 16

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
FORCED OR COMPULSORY LABOR					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	95		1, 2, 4	
103-2	The management approach and its components	95–98		1, 2, 4	
103-3	Evaluation of the management approach	95–98		1, 2, 4	
GRI 409: Forced or Compulsory Labor 2016					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	100–101, 105		1, 2, 4	
HUMAN RIGHTS ASSESSMENT					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	95		1, 2, 3, 4, 5, 6	
103-2	The management approach and its components	95–98		1, 2, 3, 4, 5, 6	
103-3	Evaluation of the management approach	95–98		1, 2, 3, 4, 5, 6	
GRI 412: Human Rights Assessment 2016					
412-1	Operations that have been subject to human rights reviews or impact assessments	98, 104		1, 2, 3, 4, 5, 6	17
412-2	Employee training on human rights policies or procedures	101, 104	No indication of the number of hours or percentage of employees (data not collectable).	1, 2, 3, 4, 5, 6	
SUPPLIER SOCIAL ASSESSMENT					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	95		1, 2, 3, 4, 5, 6	
103-2	The management approach and its components	99–101		1, 2, 3, 4, 5, 6	
103-3	Evaluation of the management approach	99–101		1, 2, 3, 4, 5, 6	
GRI 414: Supplier Social Assessment 2016					
414-2	Negative social impacts in the supply chain and actions taken	100–101, 104–105	No details stated for individual subpoints (data not obtainable).	1, 2, 3, 4, 5, 6	17

GRI CONTENT INDEX

GRI Standard	Disclosure	Reference	Comments	UN GC	DNK
SOCIOECONOMIC COMPLIANCE					
GRI 103: Management Approach 2016					
103-1	Explanation of the material topic and its boundary	86			
103-2	The management approach and its components	86–92			
103-3	Evaluation of the management approach	86–92			
GRI 419: Socioeconomic Compliance 2016					
419-1	Non-compliance with laws and regulations in the social and economic area	Annual Report 2021: Group Management Report: Report on Risks and Opportunities			20

Key:

UN GC = United Nations Global Compact

DNK = German Sustainability Code