

GRI-Index

Statement of use: RAG AUSTRIA AG has reported the information cited in this GRI content index for the period 01.01.2021 to 31.12.2022 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021 | Applicable GRI Sector Standard: GRI 11: Oil and Gas Sector 2021

GRI	Description	Comments / Explanations	Page
GRI 2	General Disclosures 2021		
	The organization and its reporting practices		
2-1	Organizational details		10, 12
2-2	Entities included in the organization's sustainability reporting		8
2-3	Reporting period, frequency and contact point		8
2-4	Restatements of information		8, 12, 79
2-5	External assurance		8
	Activities and workers		
2-6	Activities, value chain and other business relationships		10 f., 14
2-7	Employees		90
2-8	Workers who are not employees	Part of the work at RAG is performed by other employees. These include: temporary workers, freelancers, interns and employees of contracting companies. In 2022, around 960 people and in 2021 around 800 people worked at our sites.	
	Governance		
2-9	Governance structure and composition		18
2-10	Nomination and selection of the highest governance body		19
2-11	Chair of the highest governance body		19
2-12	"Role of the highest governance body in overseeing the management of impacts"		20 f.
2-13	Delegation of responsibility for managing impacts		20 ff.
2-14	Role of the highest governance body in sustainability reporting		8
2-15	Conflicts of interest		19
2-16	Communication of critical concerns		20
2-17	Collective knowledge of the highest governance body		20
2-18	Evaluation of the performance of the highest governance body	The performance of the Executive Board with regard to the implementation of sustainability goals that are in line with the company's objectives is evaluated by the Supervisory Board as part of the strategy process as well as the evaluation of the achievement of personal goals, which are also relevant for the variable remuneration of the Executive Board.	

GRI	Description	Comments / Explanations	Page
2-19	Remuneration policies	<p>(2-19-a-i) The remuneration of the Executive Board as well as of the senior executives of the first management level consists of fixed and variable components.</p> <p>(2-19-a-ii) Employment bonuses or payments as recruitment incentives are not applied.</p> <p>(2-19-a-iii) In the event of the departure of a member of the Executive Board or a senior executive of the first management level, no severance payments are made that exceed the statutory framework.</p> <p>(2-19-a-iv) There is no provision for clawback/repayment of previously received remuneration in the event of non-achievement of targets.</p> <p>(2-19-a-v) No differences in pension schemes</p> <p>(2-19-b) Linkage between management objectives and the organisation's impact on the economy, environment and people: see 2-18</p>	
2-20	Process to determine remuneration	<p>(2-20-a) The remuneration of the Executive Board as well as the senior executives of the first management level consists of fixed and variable components. The variable remuneration takes into account both individually agreed annual targets and criteria related to the performance of the company.</p> <p>(2-20-a-i) The performance of the company is determined, evaluated and approved by the Supervisory Board using a performance factor based on the development of EBITaC in a 3-year corridor within the framework of the Remuneration Committee. If the performance criteria and individually agreed targets are achieved, the variable remuneration component is paid out in the form of an annual bonus.</p> <p>(2-20-a-ii) Not applicable, as not a listed on any stock exchange</p> <p>(2-20-a-iii) An independent remuneration consulting firm was involved in the conceptualisation and determination of the remuneration process.</p> <p>(2-20-b) Not applicable</p>	
2-21	Annual total compensation ratio	The ratio between the best-earning person and the average is 5.5 for 2022 and 5.2 for 2021	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy		6 f.
2-23	Policy commitments		34, 43
2-24	Embedding policy commitments		36
2-25	Processes to remediate negative impacts		46
2-26	Mechanisms for seeking advice and raising concerns		41
2-27	Compliance with laws and regulations	ad 2-27 b: RAG does not track detailed documentation of non-substantial fines in current and prior reporting periods that would correspond to this sub-item.	41
2-28	Membership associations		41
Stakeholder engagement			
2-29	Approach to stakeholder engagement		45
2-30	Collective bargaining agreements	100 % of the employees are covered by the 'Collective agreement for employees in the gas and heat supply industry'	90

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
GRI 3	Material Topics 2021			
GRI 3-1	Process to determine material topics	23		
GRI 3-2	List of material topics	24		
Material topic: Strategic focus on sustainability				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	26 ff.		11.2.1 Climate adaptation, resilience, and transition
Material topic Transparency and compliance				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	35 ff.		11.19.1 Anti-competitive behavior 11.20.1 Anti-corruption 11.21.1 Payments to governments 11.14.1 Economic impacts
GRI 205	Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	41		11.20.2
205-2	Communication and training about anti-corruption policies and procedures	41		11.20.3
205-3	Confirmed incidents of corruption and actions taken	41		11.20.4
GRI 206	Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	41		11.19.2.
GRI 201	Economic Performance 2016			
201-1	Direct economic value generated and distributed	13		11.14.2. 11.21.2
201-4	Financial assistance received from government		No information: Funding is given for the entire duration of projects and not for individual years; it cannot be separated.	11.21.3
GRI 207	Tax 2019			
207-1	Approach to tax	38		11.21.4
207-2	Tax governance, control, and risk management	38		11.21.5
207-3	Stakeholder engagement and management of concerns related to tax	38		11.21.6

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
207-4	Country-by-Country Reporting		Not relevant, as RAG is only resident for tax purposes in Austria and with a minor permanent establishment in Germany.	11.21.7
GRI 203	Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	13		11.14.4.
203-2	Significant indirect economic impacts	13, 38		11.14.5.
Material topic: Sustainable procurement				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	42 f.		
GRI 204	Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	43		11.14.6.
GRI 414	Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria		This information cannot yet be reported, as social criteria have not been used as evaluation criteria to date.	11.10.8.
414-2	Negative social impacts in the supply chain and actions taken		This figure cannot yet be reported, as social negative impacts in the supply chain have not been recorded to date.	11.10.9.
Material topic: Local communities				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	44 ff.		11.15.1 Local communities
GRI 413	Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	75		11.15.2
413-2	Operations with local community engagement, impact assessments, and development programs	75		11.15.3
Material topic: Security of supply				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	48 ff.		
Material topic: Secure and resilient facilities				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	51 ff.		11.8.1 Asset integrity and critical incident management

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
GRI 306	Effluents and Waste 2016			
306-3	Significant spills	54		11.8.2.
Material topic: Occupational health and safety				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	55 ff.		11.9.1 Occupational health and safety
GRI 403	Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	55		11.9.2.
403-2	Hazard identification, risk assessment, and incident investigation	55		11.9.3.
403-3	Occupational health services	55, 56		11.9.4.
403-4	Worker participation, consultation, and communication on occupational health and safety	56		11.9.5.
403-5	Worker training on occupational health and safety	56		11.9.6.
403-6	Promotion of worker health	56		11.9.7.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	57		11.9.8.
403-8	Workers covered by an occupational health and safety management system		All employees are covered by the occupational health and safety management system.	11.9.9.
403-9	Work-related injuries	58		11.9.10.
403-10	Work-related ill health		There are no work-related illnesses at RAG, neither documented by occupational physicians nor reported to the health insurance fund.	11.9.11.
Material topic: Sustainable energy solutions				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	60 ff.		11.2.1 Climate adaptation, resilience, and transition
GRI 201	Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change		In the course of risk controlling, risks and opportunities related to climate change are addressed and, as far as possible, a monetary assessment is recorded.	11.2.2.

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
GRI 305	Emissions 2016			
305-5	Reduction of GHG emissions		Data collection is currently under construction, validated data will be published after completion and final verification.	11.2.3.
Material topic: Climate protection				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	70 ff.		11.1.1 GHG emissions 11.3.1 Air emissions
GRI 302	Energy 2016			
302-1	Energy consumption within the organization	73		11.1.2.
302-2	Energy consumption outside of the organization		Data collection is currently under construction, validated data will be published after completion and final verification.	11.1.3.
302-3	Energy intensity	73		11.1.4.
GRI 305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	73		11.1.5.
305-2	Energy indirect (Scope 2) GHG emissions	73		11.1.6.
305-3	Other indirect (Scope 3) GHG emissions		Data collection is currently under construction, validated data will be published after completion and final verification.	11.1.7.
305-4	GHG emissions intensity		Data collection is currently under construction, validated data will be published after completion and final verification.	11.1.8.
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions		Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions - limit values are complied with during operation according to official notices. This is verified by external tests.	11.3.1.
GRI 416	Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories		No health and safety impacts of our services have been reviewed for potential improvement.	11.3.2.
Material topic: Environmental protection				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	74 ff.		11.4.1 Biodiversity 11.5.1 Waste 11.6.1 Water and effluents

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
GRI 303	Water and Effluents 2018			
303-1	Interactions with water as a shared resource	80		11.6.2.
302-2	Management of water discharge-related impacts	80		11.6.3.
302-3	Water withdrawal	82		11.6.4.
303-4	Water discharge	82		11.6.5.
303-5	Water consumption	82		11.6.6.
GRI 304	Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	76		11.4.2.
304-2	Significant impacts of activities, products, and services on biodiversity	75		11.4.3.
304-3	Habitats protected or restored	76		11.4.4.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	76		11.4.5.
GRI 306	Waste 2020			
306-1	Waste generation and significant waste-related impacts	78		11.5.2.
306-2	Management of significant waste-related impacts	77 f.		11.5.3.
306-3	Waste generated	79		11.5.4.
306-4	Waste diverted from disposal	79		11.5.5.
306-5	Waste directed to disposal	79		11.5.6.
Material topic: Responsible employer				
GRI 3	Material Topics 2021			
GRI 3-3	Management of material topics	84 ff.		11.10.1 Employment practices 11.11.1 Non-discrimination and equal opportunity
GRI 202	Market presence 2016			
202-2	Proportion of senior management hired from the local	90	100 percent of the recruited senior managers are from Austria.	11.11.2. 11.14.3.
GRI 401	Employment 2016			
401-1	New employee hires and employee turnover	90		11.10.2.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	90		11.10.3.

GRI	Description	Page	Comments / Explanations	Branchenstandard Ref. Nr.
401-3	Parental leave	90		11.10.4. 11.11.3.
GRI 402	Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes		We ensure compliance with all applicable information and notification deadlines and implement projects with far-reaching effects on the organisation in consultation with the employee representatives. In regular quarterly meetings between management and the works council as well as between HR and the works council, the council is involved and informed about significant developments and planned changes.	11.10.5.
GRI 404	Training and Education 2016			
404-1	Average hours of training per year per employee		Not possible to report at present, as data is not available in the desired form or would require great effort.	11.10.6. 11.11.4.
404-2	Programs for upgrading employee skills and transition assistance programs	86 f.		11.10.7.
GRI 405	Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	90		11.11.5.
405-2	Ratio of basic salary and remuneration		RAG regularly prepares an income report, which is sent to the central works council for publication. The income report includes all relevant information proving the ratio of men's and women's remuneration in the respective employment groups. In addition, the HR department regularly informs the works council about the individual salary data and is in close exchange with it on a quarterly basis in order to continue to ensure equal treatment of remuneration between women and men.	11.11.6.
GRI 406	Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	90		11.11.7.

GRI	Description	Comments / Explanations	Branchenstandard Ref. Nr.
Topics in the applicable GRI Sector Standards determined as not material			
GRI 11: Oil and Gas Sector 2021			
	Topic	Explanation	
	Closure and rehabilitation	As there were no closures of operating sites during the reporting period, there was no impact on jobs and the local community. Mining facilities that are no longer needed must be dismantled in accordance with mining law procedures. This topic is described in detail under the essential topic of environmental protection (biodiversity, waste).	11.7.
	Forced labor and modern slavery	No relevance in direct relation to the employees of RAG and its personnel service providers. 85 % of the purchase-relevant order volume for supplies and services comes from Austria; 95 % from the DACH region.	11.12.
	Freedom of association and collective bargaining	No relevance for RAG employees and temporary workers due to operations in Austria and the labour law, collective agreements and social partnership applicable here. Since 85 % of our suppliers come from Austria and even 95 % from the DACH region, the likelihood that the right to freedom of association and collective bargaining could be threatened is low.	11.13.
	Land and resource rights	Although there may be a right of expropriation for projects in the high public interest, in practice there are no expropriations or resettlements.	11.16.
	Rights of indigenous peoples	The rights of indigenous peoples are not affected by our business activities, as there are no legally recognised indigenous peoples where we are operating. Our economic activities are mainly located in Austria, mainly in Upper Austria and Salzburg.	11.17.
	Conflict and security	RAG does not operate any sites in conflict areas, so the issue is relevant.	11.18.
	Public policy	The company has no political affiliations, and makes no financial contributions to political parties organisations, or their representatives. (see also Key Topic Transparency & Compliance)	11.22.

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