

# GRI CONTENT INDEX

GRI Standard	Disclosure Number	Disclosure Title	Cross-reference
GRI 101: Foundation 2016			
GRI 102: General Disclosures 2016			
Organisational Profile	102-1	Name of the organisation	Accell Group
	102-2	Activities, brands, products, and services	Profile, Operating activities 3.6 Our brands
	102-3	Location of headquarters	8.9 Colophon
	102-4	Location of operations	8.8. Addresses
	102-5	Ownership and legal form	6.6 Notes to the consolidated financial statements
	102-6	Markets served	Profile, Operating activities
	102-7	Scale of the organisation	At a glance
	102-8	Information on employees and other workers	8.4 Employee data
	102-9	Supply chain	Operating activities 2.4 Update on our strategy 2019-2022 (Value creation model)
	102-10	Significant changes to the organisation and its supply chain	8.5 Scope of the reporting
	102-11	Precautionary Principle or approach	3.3 Risk management 3.7 Processes and information technology
	102-12	External initiatives	8.3 Networks and stakeholder engagement
	102-13	Membership of associations	8.3 Networks and stakeholder engagement
Strategy	102-14	Statement from senior decision-maker	Message from the CEO
Ethics and Integrity	102-16	Values, principles, standards, and norms of behaviour	4.1 General 4.3 Compliance with the code
Governance	102-18	Governance structure	1.3 Organisational Structure 4.1 General
Stakeholder Engagement	102-40	List of stakeholder groups	8.3 Networks and stakeholder engagement
	102-41	Collective bargaining agreements	8.4 Employee data
	102-42	Identifying and selecting stakeholders	8.3 Networks and stakeholder engagement
	102-43	Approach to stakeholder engagement	8.3 Networks and stakeholder engagement
	102-44	Key topics and concerns raised	8.3 Networks and stakeholder engagement
Reporting Practice	102-45	Entities included in the consolidated financial statements	6.20 Notes to the company financial statements
	102-46	Defining report content and topic boundaries	8.2 Materiality and Sustainable Development Goals
	102-47	List of material topics	8.2 Materiality and Sustainable Development Goals
	102-48	Restatements of information	8.5 Scope of the reporting
	102-49	Changes in reporting	8.5 Scope of the reporting
Reporting Practice	102-50	Reporting period	8.5 Scope of the reporting
	102-51	Date of most recent report	March 2019
	102-52	Reporting cycle	Annual
	102-53	Contact point for questions regarding the report	8.9 Colophon
	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
	102-55	GRI content index	8.6 Reporting standards and guidelines
	102-56	External assurance	8.5 Scope of the reporting

GRI Standard	Disclosure Number	Disclosure Title	Cross-reference
<b>Material Topics</b>			
<b>Environmental Topics</b>			
<b>Energy</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.7 Processes and information technology Boundary: Internal: All Accell Group companies and staff
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	3.7 Processes and information technology
<b>Emissions</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	3.8 Organisation and People 8.4 Employee data Boundary: Internal: All Accell Group companies and staff / External: Suppliers	3.3 Risk management 3.7 Processes and information technology Boundary: Internal: All Accell Group companies and staff / External: Consumer
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.7 Processes and information technology
	305-2	Energy indirect (Scope 2) GHG emissions	3.7 Processes and information technology
	305-3	Other indirect (Scope 3) GHG emissions	3.7 Processes and information technology
<b>Effluents and Waste</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.3 Risk management 3.7 Processes and information technology Boundary: Internal: All Accell Group companies and staff / External: Suppliers
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	3.7 Processes and information technology
<b>Social Topics</b>			
<b>Occupational Health &amp; Safety</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.8 Organisation and People 8.4 Employee data Boundary: Internal: All Accell Group companies and staff / External: Suppliers
GRI 403: Occupational Health and Safety 2016	403-2	Types of injury and rates of injury, occupational diseases, lost days, absenteeism and number of work-related fatalities	3.8 Organisation and People 8.4 Employee data
<b>Training and Education</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.8 Organisation and People 8.4 Employee data Boundary: Internal: All Accell Group companies and staff
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	8.4 Employee data
<b>Diversity &amp; Inclusion</b>			
GRI 103: Management Approach 2016	103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.8 Organisation and People 8.4 Employee data Boundary: Internal: All Accell Group companies and staff
GRI 405: Diversity & Inclusion 2016	405-1	Diversity of governance bodies and employees	3.8 Organisation and People 8.4 Employee data
<b>Accell-Specific Topic: Job satisfaction and well-being</b>			
GRI 103: Management Approach 2016	N.A.	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach Employee engagement survey results	3.8 Organisation and People Boundary: Internal: All Accell Group companies and staff 3.8 Organisation and People

GRI Standard	Disclosure Number	Disclosure Title	Cross-reference
<b>Social Topics</b>			
<b>Accell-Specific Topic: Healthy, safe &amp; green mobility</b>			
GRI 103: Management Approach 2016	N.A.	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	2.2 Corporate Purpose: "We believe cycling moves the world forward" 3.8 Organisation and People Boundary: Internal: All Accell Group companies and staff / External: Consumers, Community
	N.A.	% sustainable commuter traffic	3.8 Organisation and People
	N.A.	Amount (EUR) in sponsoring	3.6 Our brands
<b>Accell-Specific Topic: Customer Satisfaction &amp; Innovation and design</b>			
GRI 103: Management Approach 2016	N.A.	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	2.4 Update our strategy (2019-2022) 3.3 Risk management 3.6 Our brands Boundary: Internal: All Accell Group companies and staff / External: Consumers, Community
	N.A.	Number of prizes and awards	2.4 Update on our strategy 2019-2022 (Value creation model)
	N.A.	Number of patents and model protections	2.4 Update on our strategy 2019-2022 (Value creation model)
<b>Accell-Specific Topic: Supply chain</b>			
GRI 103: Management Approach 2016	N.A.	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	3.3 Risk management 3.7 Processes and information technology Boundary: Internal: All Accell Group companies and staff / External: Suppliers, Consumers
	N.A.	Assessment of suppliers in terms of employment practices, human rights and environmental impact	3.7 Processes and information technology
	N.A.	Number of REACH assessments and % of deviations	3.7 Processes and information technology

Note: The GRI Content Index contains the material topics identified during our materiality analysis. These include GRI Standards topics and Accell-specific topics.

# SUMMARY TABLE EU DIRECTIVE ON THE DISCLOSURE OF NON-FINANCIAL INFORMATION AND INFORMATION ON DIVERSITY

Current/foreseeable impacts (GRI indicator)	Material Aspect	Reference to the relevant chapter
<b>Environment</b>		
Energy use (302-1)	Carbon footprint reduction	3.7 Processes and information technology
Greenhouse gas emissions (305-1, 305-2, 305-3)	Carbon footprint reduction	3.3 Risk management 3.7 Processes and information technology
Waste by type and disposal method (306-2)	Sustainable production	3.3 Risk management 3.7 Processes and information technology
<b>Social &amp; Employee</b>		
Diversity & inclusion (405-1) (including Board of Management and Supervisory Board)	Governance	3.8 Organisation and People 4 Corporate Governance 4.3 Compliance with the code 8.4 Employee data
Occupational health & safety (403-2)	Health and Safety	3.8 Organisation and People
Employee training (404-1)	Job satisfaction and well-being	3.8 Organisation and People
Employee engagement	Job satisfaction and well-being	3.8 Organisation and People
Sustainable commuting	Healthy, safe and green mobility	3.8 Organisation and People
<b>Respect for Human Rights and Supply chain</b>		
Code of conduct for Suppliers (102-16)	Supply chain	3.3 Risk management 3.7 Processes and information technology
Assessment of suppliers in terms of employment practices, human rights and environmental impact	Supply chain	3.7 Processes and information technology
Assessment of suppliers in terms of REACH Directive	Supply chain	3.7 Processes and information technology
<b>Anti-corruption and bribery</b>		
Code of conduct for employee and for suppliers	Profitability	3.3 Risk management 3.7 Processes and information technology