

# GRI Standards Table

## Profile indicators ORGANIZATIONAL PROFILE

Indicator	Description	Link to the Report's Page
102-1	Name of the organization	→ Key data on PKP CARGO
102-2	Activities, brands, products, and services	→ Key data on PKP CARGO
102-3	Location of headquarters	→ Assumptions
102-5	Ownership and legal form	→ PKP CARGO Group structure
102-6	Markets served	→ PKP CARGO vs the market → Macroeconomic environment → Key data on PKP CARGO → Clients and contractors
102-7	Scale of the organization	→ PKP CARGO vs the market → Summary of PKP CARGO Group 2018 results → Clients and contractors → Our capitals
102-8	Information on employees and other workers	→ Employees → Our capitals
102-9	Supply chain	→ Value creation model
102-12	External initiatives	→ Social engagement → Human rights → Our capitals
102-13	Membership of associations	→ Our capitals
102-14	Statement from senior decision-maker	→ Letter of Czesław Warsewicz, CEO of PKP CARGO S.A. → CEO commentary on achieved results → Management Board Members Commentaries → PKP CARGO Management Board
102-15	Key impacts, risks, and opportunities	→ Key risks of PKP CARGO Group → Opportunities

## ETHICS AND INTEGRITY

Indicator	Description	Link to the Report's Page
102-16	Values, principles, standards, and norms of behavior	→ Mission and vision of PKP CARGO Group → Prevention of corruption and bribery
102-17	Mechanisms for advice and concerns about ethics	→ PKP CARGO Group Corporate governance

## GOVERNANCE

Indicator	Description	Link to the Report's Page
102-18	Governance structure	<a href="#">→ PKP CARGO Group Corporate governance</a> <a href="#">→ PKP CARGO Supervisory Board</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">→ PKP CARGO Supervisory Board</a>
102-24	Nominating and selecting the highest governance body	<a href="#">→ PKP CARGO Group Corporate governance</a>
102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">→ Social-business partnership</a>
102-31	Review of economic, environmental, and social topics	<a href="#">→ Environment</a> <a href="#">→ Human rights</a> <a href="#">→ Materiality matrix</a>

## STAKEHOLDER ENGAGEMENT

Indicator	Description	Link to the Report's Page
102-40	List of stakeholder groups	<a href="#">→ Stakeholders Map</a>
102-41	Collective bargaining agreements	<a href="#">→ Human rights</a>
102-42	Identifying and selecting stakeholders	<a href="#">→ Stakeholders Map</a>
102-44	Key topics and concerns raised	<a href="#">→ Stakeholders Map</a>

## REPORTING PRACTICE

Indicator	Description	Link to the Report's Page
102-46	Defining report content and topic Boundaries	<a href="#">→ Materiality matrix</a>
102-47	List of material topics	<a href="#">→ Materiality matrix</a>
102-50	Reporting period	<a href="#">→ Assumptions</a>
102-52	Reporting cycle	<a href="#">→ Assumptions</a>
102-53	Contact point for questions regarding the report	<a href="#">→ Assumptions</a>
102-54	Claims of reporting in accordance with the GRI Standards	<a href="#">→ Assumptions</a>

## Topic-specific Standards

### Economic standards

#### ECONOMIC PERFORMANCE

Indicator	Description	Link to the Report's Page
201-1	Direct economic value generated and distributed	<a href="#">→ Our capitals</a>

## INDIRECT ECONOMIC IMPACTS

Indicator	Description	Link to the Report's Page
203-1	Infrastructure investments and services supported	→ Our capitals

## ANTICORRUPTION

Indicator	Description	Link to the Report's Page
205-1	Operations assessed for risks related to corruption	→ Prevention of corruption and bribery

## Environmental standards

### ENERGY

Indicator	Description	Link to the Report's Page
302-1	Energy consumption within the organization	→ Our capitals

## EMISSIONS

Indicator	Description	Link to the Report's Page
305-1	Direct (Scope 1) GHG emissions	→ Our capitals

## Social standards

### OCCUPATIONAL HEALTH AND SAFETY

Indicator	Description	Link to the Report's Page
403-2	Hazard identification, risk assessment, and incident investigation	→ Human rights