ELECTRA MECCANICA

SUSTAINABLITY REPORT | 2020

INTRODUCTION

Electrameccanica Vehicles Corp. ("ElectraMeccanica" or the "Company") is pleased to present its fiscal year 2020 sustainability report in accordance with the Global Reporting Initiative ("GRI") reporting standards (the "Sustainability Report").

We are a Canadian designer and manufacturer of hyper-efficient and ultra-low impact electric vehicles ("EVs"). Our Company's flagship vehicle is the innovative, purpose-built, single-seat EV called the ***SOLO***. This three-wheeled vehicle will revolutionize the urban driving experience, including commuting, delivery/fleets and shared mobility. The ***SOLO*** provides a driving experience that is unique, trendy, fun, affordable and environmentally friendly.

As a fast growing and innovative company, we aim to set the highest environmental standards for the development and production of the ***SOLO*** and align our business practices with prevailing Environmental, Social and Governance ("ESG") standards. ElectraMeccanica trades on NASDAQ (under the symbol ***SOLO***), which is a partner in the UN Sustainable Stock Exchange Initiative. This initiative is designed to bring investors, regulators and companies together to create more sustainable markets and improve ESG disclosure.

ElectraMeccanica is focused on increasing market demand for electric vehicles that are efficient, cost effective and support our customers' drive to reduce their own environmental impacts. In 2020, as ElectraMeccanica has advanced the ***SOLO*** into production, we have committed to the development of this first full-scale GRI report, which includes a materiality assessment (the "Materiality Assessment").

We are headquartered in British Columbia, Canada, and have additional office, service, distribution, retail, and Research and Development ("R&D") locations in British Columbia, Canada, and in Arizona, Oregon, California, Washington and Colorado, USA. Our manufacturing and suppliers are currenlty in Chongqing, China. ElectraMeccanica's goal for 2021 is to expand its operations in the USA by opening a new assembly and engineering facility and additional retail locations.

This Sustainability Report has been performed in accordance with the GRI reporting standards Core option for the 2020 fiscal year (January 1, 2020 to December 31, 2020).

TABLE of CONTENTS

LETTER FROM THE CEO

Paul Rivera
Chief Executive Officer
ElectraMeccanica
Vehicles Corp.

Dear Fellow Shareholder,

I am proud to present ElectraMeccanica's first Sustainability Report in accordance with the Global Reporting Initiative ("GRI") reporting standards for the 2020 fiscal year. 2020 was a transformative year for our business, highlighted by the start of production for our flagship vehicle, the ***SOLO***. We are entering the new year full steam ahead with several operational milestones on the horizon. Right now we are at an inflection point both for our business and the electric vehicle industry. As a company, we at ElectraMeccanica aspire to continuously uphold the principles of sustainability throughout our organization.

With this Sustainability Report we are acknowledging that the ongoing development of our environmental, social and governance ("ESG") policies and practices will assist in our future growth. By measuring our performance at an early stage in our journey, we hope to build a culture and standards that will guide our progress and serve as a model for other ESG minded companies for years to come.

The impacts of climate change are already upon us, which is why it is incumbent that we take action across all business, society and government sectors. ElectraMeccanica strives to assist with preventing climate change by developing all-electric vehicles that reduce the massive carbon footprint created by everyday commuters. Our single-occupancy vehicle, the ***SOLO***, provides energy efficiency and space-savings that we believe make it the ideal solution for today's urban transportation challenges.

ElectraMeccanica will be measuring our energy and resource use to identify areas where we can be more effective in reducing our impacts. In the beginning of 2021, we selected an engineering and assembly facility location in Mesa, Arizona, USA, which will provide opportunities to reduce transportation and supply chain impacts by sourcing tools and parts domestically. We believe our USA base of operations will also increase transparency through new partnerships with North America based vendors

We will also continue to evaluate our stakeholder relationships as well as champion governance policies that promote and encourage diversity and inclusion. Our approach to hiring and retention will allow us to build a competitive, talented and specialized team that also reflects our values and mission to support our local and global communities.

As we ramp up production and start vehicle deliveries, we are approaching great milestones for our stakeholders, customers and our company, which we will have achieved through the culmination of years of hard work and unwavering determination. We have such an opportunity, and responsibility, to change how we live, and we believe that the ***SOLO*** and our environmental policies are helping with the goal of being an environmentally responsible corporate citizen. We are confident this next year will be even more eventful and exciting as our ***SOLO*** ecosystem transforms transportation. Follow our journey, we are just getting started.

Sincerely,

Paul Rivera

CEO
ElectraMeccanica Vehicles Corp.

ORGANIZATIONAL LANSCAPE

In 2020 ElectraMeccanica operated primarily in North America within its core market areas of British Columbia, Canada, and Arizona, Oregon and California, USA. The Company's 130 employees are located across Metro Vancouver, Canada and 5 states in the USA, with Headquarters and R&D centres located in British Columbia, Canada, a service and distribution centre located in California, USA, and 17 retail kiosks located in Arizona, Oregon, California, Washington and Colorado, USA. Currently, manufacturing and assembly takes place with our manufacturing partner, located in Chongqing, China, with an outlook to have an additional assembly operation in Mesa, Arizona, USA as announced in early 2021. Logistics suppliers are utilized in shipping vehicles to Canada and the USA for validation testing and to the USA for marketing, test drives, and soon deliveries to customers.

As an emerging growth company, ElectraMeccanica announced commercial production in August of 2020, and enlisted various engineering consulting services to assist in the final engineering efforts in order to bring the ***SOLO*** into production. Our Company's financial statements and related filings are available on our website and on EDGAR and SEDAR where applicable.

COVID-19 RESPONSE

As the impacts of COVID-19 grew through 2020, our sympathies go out to everyone affected by the coronavirus crisis. At ElectraMeccanica, we quickly acted to keep our people safe and understand that many in our communities and customers around the world may have suffered. Health, safety and wellbeing of our people is a key strategic priority for ElectraMeccanica. Our co-workers and our families rely on our ability to maintain world-class levels of health and safety through the application of robust policies and practices. ElectraMeccanica implemented alternative jobs structures to prevent laying off employees during all stay-at-home orders. As these traditional jobs involved in-person interactions, we were able to ensure job security for all part-time and full-time employees. ElectraMeccanica has followed Center for Disease Control ("CDC") guidelines and those reported by local government for COVID-19 management to ensure the safety of employees. Where practicable, employees have been working from home fully or partially. Where in-person attendance is required, our employees are required to follow local COVID-19 protocols and laws.

OUR SUSTAINABILITY JOURNEY

Sustainability or ESG reporting which discloses an organizations' considerations of its impacts across a range of sustainability issues has become an integral component in evaluating organizational risks and values. For us, the goal of this Sustainability Report is to demonstrate our strong commitment to being transparent about our risks, opportunities, management approach and findings in our sustainability journey. It aims to create a universal understanding of ElectraMeccanica's sustainability performance and the importance in adopting a global framework such as GRI to ensure that our performance metrics are tracked and progress towards stated goals is measured using systematic and standardized methods.

Preparing a report in accordance with the GRI Standards demonstrates that this Sustainability Report provides a full and balanced picture of our organization's material topics and related impacts, as well as how these impacts are managed. In conducting our first full GRI report following the Core option, ElectraMeccanica has considered the ten Reporting Principles as outlined in the GRI standard. As a starting point, ElectraMeccanica identified all possible internal and external stakeholders and leveraged their feedback to carry out a Materiality Assessment. The section below outlines the Materiality Assessment process and its results. The results of the Materiality Assessment are also considered throughout this Sustainability Report.

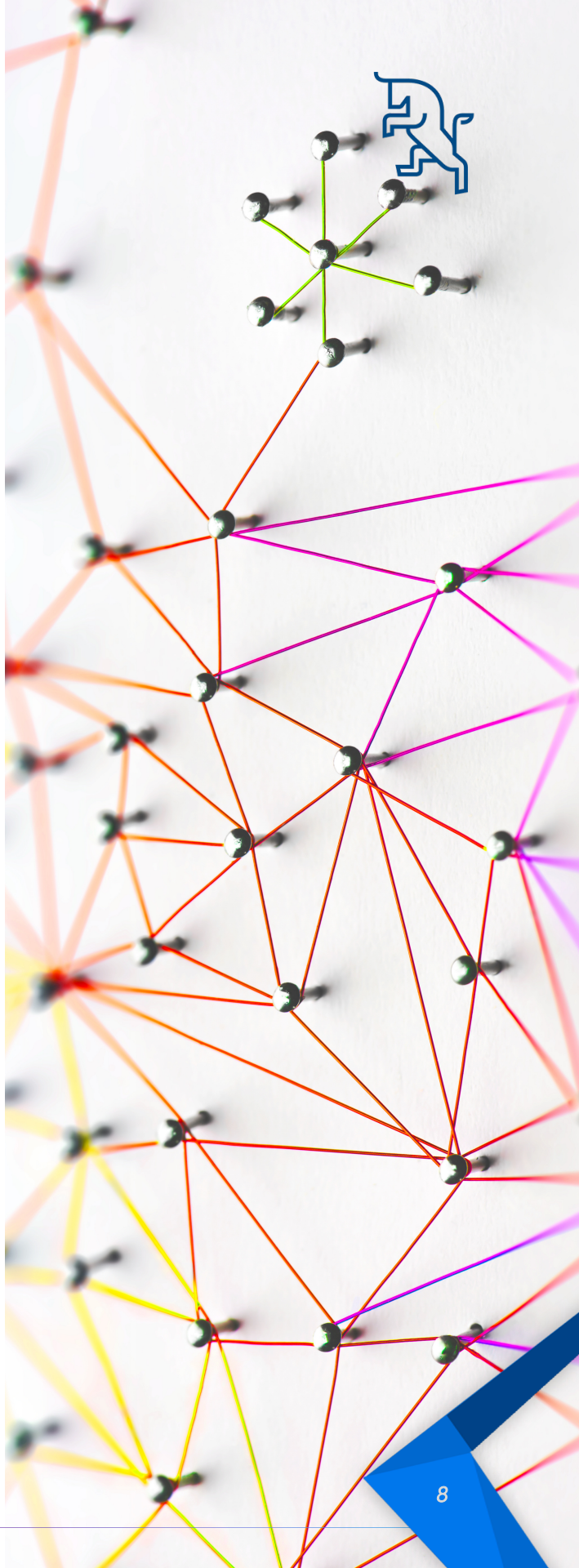
OUR KEY CONCERNS

Stakeholder Engagement

ElectraMeccanica wanted to ensure that all possible stakeholders' perspectives were being captured as part of its ESG reporting process and Materiality Assessment.

The stakeholder analysis process included: identifying both internal and external stakeholders; assessing the nature of each stakeholder's influence and viewpoint; and constructing a matrix to identify stakeholder influence and priorities. This method allowed ElectraMeccanica to compile a list of stakeholders that could fully capture stakeholder interests in the Company.

ElectraMeccanica developed a list of stakeholders both internal and external, such as employees throughout the organization, investors, customers, community, associations, competitors, market actors and government participants. Each of these stakeholder groups were engaged as part of the Materiality Assessment further discussed below.



Stakeholder Type	*Stakeholder Group*	*ElectraMeccanica's Interactions*
Internal	ElectraMeccanica's Internal Employees	• Attractive job (content, security, professional growth) • Reward and recognition; and competitive compensation • Healthy, safe and exciting working environment • Employee engagement; and challenging roles with accountability
	ElectraMeccanica's External Team	• Long-term contracts to ensure sustainable business; and clear two-way communication to meet agreement of services and support
External	Investment Bank/ Companies	• Ensuring ElectraMeccanica values in practices, methodologies, technology, etc. • Capitalize on growth opportunities • Compliance in production processes, materials, recommendations, etc.
	Competitors	• Used for the purpose of reporting. How are competitors viewing sustainability? How can the industry improve sustainability incentives?
	Gov't Agencies/Regulators	• Adherence to standards and norms • Participating in initiatives, programs and discussions
	Associations	
	Community	
	Auditors	
	Consultants/Contractors	

ElectraMeccanica's approach to stakeholder engagement differed from group to group. For internal stakeholders, its Board of Directors' (the "Board of Directors") Committees meet frequently to discuss internal and external matters. The highest governance body at the Company is its Board of Directors. The Company also works through its various Board Committees and its Executive Officers. The Board of Directors is ultimately responsible for all final decision-making on all economic, environmental, social and governance topics. Employees are given the opportunity to raise concerns through proper managerial channels, which is discussed and evaluated by our Board of Directors and Company management. This mechanism is open to the whole organization's operations and employees are encouraged, whether full or part time, to participate. Currently, interactions are limited with external stakeholder engagement, but ElectraMeccanica is looking to expand its relations as it continues to grow.

Materiality Assessment

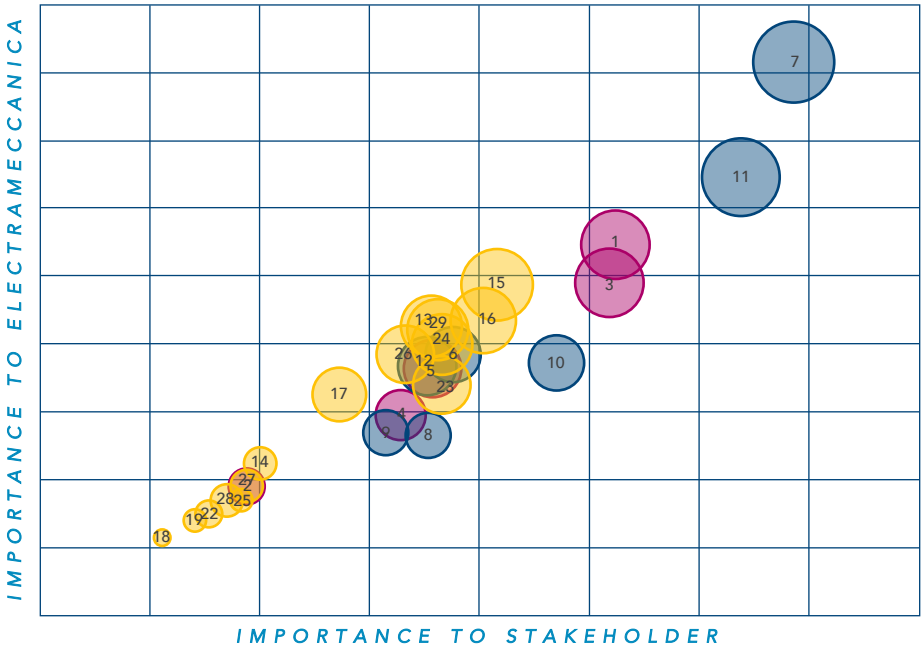
Materiality Assessment is a strategic tool used in sustainability reporting to assess ESG topics that matter most to organizations and their stakeholders. ElectraMeccanica set out to conduct an initial Materiality Assessment to determine the relevant topics to include in this Sustainability Report. We considered the topics that reflect ElectraMeccanica's key ESG impacts and those that are most influential to our stakeholders. The Materiality Assessment included the perspective of stakeholders, both internal and external, such as employees throughout the organization, investors, customers, community, associations, competitors, market actors and government participants. Results were gathered through desktop research, interviews and online surveys to identify the most material of the GRI topics.

ElectraMeccanica prepared a survey to engage stakeholders on their opinion of the materiality of ESG metrics as they related to the organization. The topics were first streamlined or combined to form just 29 GRI topics in an effort to capture feedback in a manner that is relevant to ElectraMeccanica's operations. In the process, ElectraMeccanica identified 16 material GRI topics that would be the focus of our 2020 ESG Sustainability Report and disclosures.

Reporting & Transparency

Going through the process of a Materiality Assessment serves to support ElectraMeccanica with critical decision-making in our sustainability journey. It has defined, from the perspective of our stakeholders, where our primary ESG impacts and influence are focused. Having now established material topics for this initial ESG Sustainability Report, ElectraMeccanica will disclose indicators associated with each topic for 2020. For the 2020 reporting year ElectraMeccanica focused on those ESG metrics that are material to our direct operations and set the important goal of establishing a baseline performance dataset to initiate our measurement and reporting strategy. Our future goals include operational data collection for subsequent years and comparison to this baseline as well as setting specific reduction goals for the near and long term.

MATERIALITY ASSESSMENT



#	Topics	Material
1	Economic Performance	Y
2	Market Presence	Y
3	Indirect Economic Impacts	Y
4	Procurement Practices	
5	Anti-corruption / Anti-competitive Behaviour	Y

#	Topics	Material
6	Materials	
7	Energy / Emissions	Y
8	Water & Effluents	
9	Biodiversity	
10	Effluents & Waste	
11	Environmental Compliance	Y
12	Supplier Environmental Assessment	

#	Topics	Material
13	Employment	Y
14	Labour / Management Relations & Freedom of Association and Collective Bargaining	
15	Occupational Health and Safety	Y
16	Training & Education	Y
17	Diversity / Equal Opportunity & Non-Discrimination	Y
18	Child Labour	
19	Forced or Compulsory Labour	
20	Security Practices	
21	Rights of Indigenous Peoples	
22	Human Rights Assessment	
23	Local Communities	
24	Supplier Social Assessment	Y
25	Public Policy	
26	Customer Health & Safety	Y
27	Marketing and Labeling	
28	Customer Privacy	
29	Socioeconomic Compliance	Y

Our Environment

With the emerging need to disclose and formalize sustainability metrics, goals and action plans, we are developing internal policies for our own environmental operations. We have developed our Environmental and Climate Change Policy, which is posted on our website. Strong environmental compliance starts with adhering to applicable laws and regulations. ElectraMeccanica had no fines or non-monetary sanctions for non-compliance with environmental laws and/or regulations in the reporting year.

We are still at the development stage of our Environmental Management System ("EMS") and have identified the key aspects to consider through our aspect performance assessment, which ranks material environmental impacts to various parts of our business and value chain. Our risk in each category was assessed by scoring our compliance with regulations, impact significant, occurrence frequency, our potential for improvement, and our customer's expectations. We are preparing our first draft of an EMS that addresses our material aspects in 2020 in accordance with ISO 14001, a globally recognized EMS framework. Aligning with other environmental topics, we are ensuring that our energy, water, waste and recycling policies will be in place to support our reduction efforts and disclosure of these metrics.

Our operational footprint primarily comprises office and facility space in British Columbia, Canada, and in California, USA. Our business and retail operations have limited applicable environmental regulations. Our R&D facility is primarily comprised of software and simulation-based activities; however, it employs policies and procedures to ensure the responsible management of hazardous materials and occupational health and safety practices. The development and implementation of our evolving EMS will support the alignment of new facilities, such as the USA-based planned assembly operation expected to be completed in 2022, with our Environmental and Climate Change Policy and our sustainability goals.

Energy consumption has cost implications for any business and its proper management is essential for combating climate change. Measuring and tracking energy consumption along with disclosure of Greenhouse Gas ("GHG emissions") is increasingly important for organizations world-wide with carbon reduction commitments emerging from governments, companies and investors. Intergovernmental and multi-lateral agreements, such as the Paris Agreement and the UN Sustainable Development Goals, demonstrate the critical importance of energy consumption and GHG emissions on sustainability.

Low Carbon Economy

As a producer of electric vehicles, we value the important role electric vehicles can play in reducing global environmental impacts through the use of clean and renewable electricity sources. ElectraMeccanica's stakeholders value carbon reduction too as reflected in the high score given to energy and GHG emissions discovered in the Materiality Assessment. Energy consumption and emissions can be affected by selected locations of our operations and business activities, thus impacting our future organizational climate risk and resilience. ElectraMeccanica's operations in Canada and in the USA have relatively low energy consumption and associated Scope 1 and 2 GHG emissions, and thus we are working with our manufacturing partner in China to collect relevant energy consumption information to contribute to our Scope 3 GHG emissions in future years.

In our commitment to reduce our carbon impacts, ElectraMeccanica has dedicated resources to tracking and reporting consumption each year in both our own operations as well as throughout our value chain. We are thrilled to develop this initial baseline report and begin building year-over-year data to support strategic decision-making. We are currently developing environmental policies that align with our environmental management efforts, beginning with our current Environmental and Climate Change Policy. Additionally, we have retained the support of a consultant to guide us in measuring and calculating our environmental metrics each year, including energy consumption and GHG emissions for inclusion in this Sustainability Report. Specific short-term and long-term reduction targets are being developed as we obtain tracking data in our operations and from partners in our value chain.

Total Energy Consumption	664 GJ
Scope 1 GHG Emissions	5,323 kgCO2 eq.
Scope 2 GHG Emissions (Location based)	47,671 kgCO2 eq.
Scope 2 GHG Emissions (Market based)	8,505 kgCO2 eq.

Energy Consumption and GHG Emissions

Energy consumption has cost and efficiency implications for any business. As with GHG emissions, it can be impacted by selected locations of our operations and business activities, thus influencing our future organizational climate risk and resilience. Our energy consumption is directly related to the GHG emissions we report herein. For the baseline 2020 reporting year we have opted to include our energy consumption for activities that we have complete operational control over, such as offices, R&D and retail activities located in leased facilities in Canada and in the USA.

As electric vehicle developers, contributing to the reduction of GHG emissions is core to our Company's vision. This starts with getting to know where we have the highest carbon impacts and then setting goals to reduce the same. The nature of our business includes a range of potential carbon emissions sources, starting with our Scope 1 (direct) and Scope 2 (indirect) GHG emissions associated with operations that we have direct control over. ElectraMeccanica obtained the appropriate emissions factors relevant to the geographic location of our operations and used the most recent UN Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) Global Warming Potentials (GWP) for our GHG emissions calculations.

ElectraMeccanica recognizes the power of our products to capitalize on the use of clean and renewable electricity sources for moving people from A to B. That is why we are committed to the use of electric vehicles in our own fleet and operations wherever possible. Because we charge our fleet vehicles at our facilities, their associated electricity consumption is included in our operational impacts.

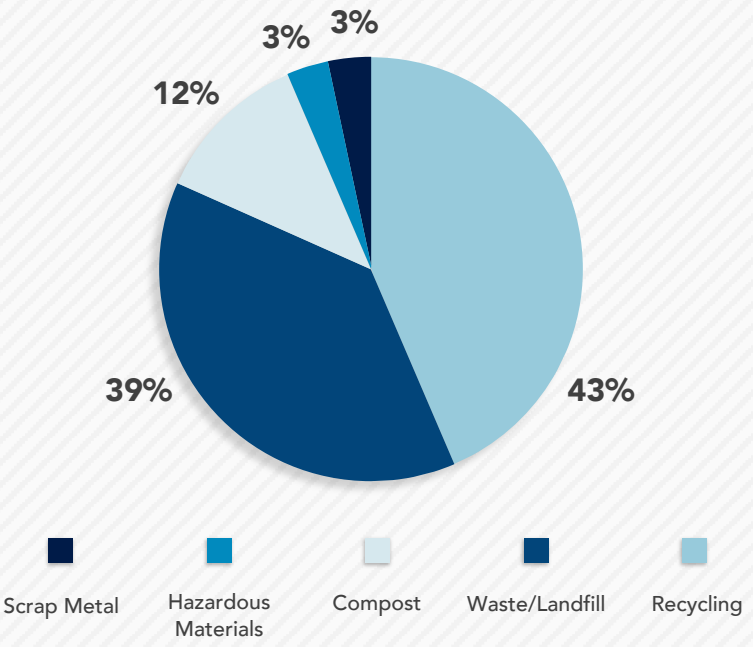
Our global value chain also indirectly contributes to GHG emissions through the transport of raw materials, the distribution of products, business and sales related travel, as well as the ways in which consumers use and dispose of our products. These value chain emissions are considered Scope 3 emissions and as we progress in our sustainability journey, we will continue to investigate them in order to better capture our full impact.

Water

Water consumption and discharge are not critically significant in the manufacture of electric vehicles or in our operational activities and was not selected to be a material topic for ElectraMeccanica. However, we are committed to reducing our impact on water scarcity and potential pollutants that often end up in wastewater. Our approach is based on reducing the amount of water we consume in our direct operations, such as in our offices and R&D facilities and working with property management to improve water efficiency. Within our R&D facilities we ensure that we responsibly manage hazardous waste, oils, and lubricants that could otherwise end up going down the drain.

Indirect water consumption and wastewater impacts occur in other areas of our value chain and Electrameccanica is working with its manufacturing partner to collect information on water consumption, discharge and recovery practices as part of our sustainability journey.

ANNUAL WASTE PROFILE (KG)



Waste

ElectraMeccanica is committed to waste reduction in its operations and through the life cycle of its products. Our waste profile in operations includes minimal hazardous and electronic waste ("e-waste"). Whether bound for disposal, repurposing or recycling, ElectraMeccanica ensures these are appropriately managed. Taking advantage of a local e-waste management facility means that we do not have to transport waste and can avoid the associated emissions. Since our waste generation is minimal in operations, this is not considered a material topic for ElectraMeccanica. Nevertheless, our environmental metrics include waste tracking across our direct operations wherever the information is available. The annual waste profile shows that our waste and recycling make up the majority of our waste related impact.

Our second waste reduction focus is our extended producer responsibility, which considers the environmental impact associated with our products throughout their complete life cycle, including design, production, consumption and after use disposal. ElectraMeccanica has taken steps to monitor waste in its own operations and is committed to working with stakeholders throughout its value chain to minimize indirect waste.

Sustainable Materials

It is important to ElectraMeccanica to understand our dependence on natural resources and the impacts our vehicles have on the environment. Our Company's contribution to resource conservation can be evidenced by our approach to recycling, reusing, and reclaiming materials and packaging. As ElectraMeccanica continues to expand and grow its operation, the tracking of resources and materials will be essential. We believe that by improving our vehicles through circular design and with increased reusability, recyclability and recovery, we will enable materials from our vehicles and operations to be recaptured and reused at end of service.

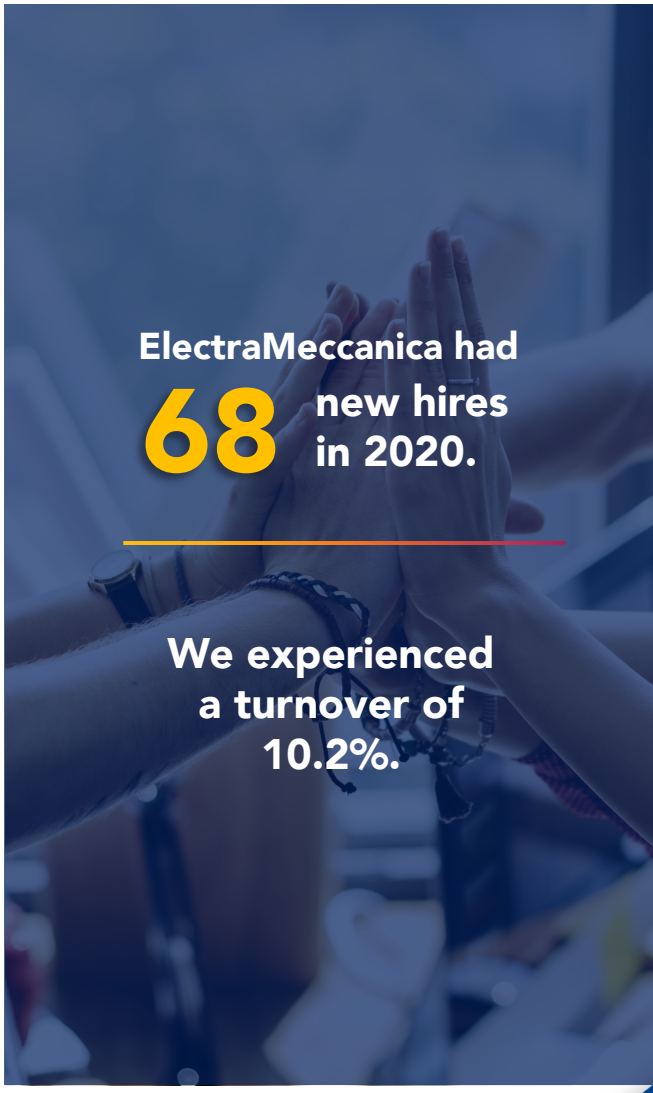
ElectraMeccanica has made efforts to optimize the ***SOLO*** and innovate in the electric vehicle industry. Recycled content reduces the need for raw materials as well as the impacts associated with producing virgin materials. Currently, the recycled content used in the ***SOLO*** is 15.9% and it is anticipated that using a new aluminum chassis in place of a composite chassis will increase the recycled content in the ***SOLO*** to 20.2% in the coming years.

SOCIAL REPORTING

Our People

ElectraMeccanica's success depends on our ability to retain a diverse group of employees with the appropriate skills and qualifications for each position. Our approach to employment and job creation has involved both local and global recruitment initiatives. We have worked with local universities for recruitment and educational programs (co-op) within the Vancouver area. Our goal is to expand such professional development programs and recruitment opportunities in the USA as we continue to expand our operations. We have adapted multiple methods of recruitment strategies and a comprehensive interview process to ensure that we find the best fit candidates. ElectraMeccanica has always encouraged a collaborative and engaging work environment, allowing for internal movement opportunities for career development.

Our employees' wellbeing and health is important to us, which is why we introduced a resources portal which assists with mental, physical, financial and social support, in addition to our Employee Assistance Programs ("EAP"). During work, employees are permitted by Company policy to refuse work they deem unsafe. ElectraMeccanica also has an independent confidential reporting line which allows anonymous reports to be made by employees. If this occurs, an investigation of the work by the Supervisor and Human Resources is conducted.



As the impacts that COVID-19 would have on the world became clear, ElectraMeccanica implemented alternative jobs structures to prevent laying off employees during stay-at-home orders. As these traditional jobs involved in-person interactions, we were able to ensure job security for all part-time and full-time employees. We take pride in our relations with our employees. Our management approach promotes active communication from higher management throughout the team structures. Additionally, our management team strives to embrace diversity and inclusion within ElectraMeccanica's collaborative and innovated workforce. ElectraMeccanica does not have any collective bargaining agreements nor does it presently work through any established unions.

Safety & Wellbeing

The health, safety and wellbeing of our people is a key strategic priority for ElectraMeccanica. Our co-workers and our families rely on our ability to maintain world-class levels of health and safety through the application of robust policies and practices. ElectraMeccanica currently follows health and safety measures set by the Worksafe BC requirements in Canada and the Occupational Safety and Health Administration ("OSHA") requirements for our USA operations. Current health and safety practices within the organization are reviewed and ensured to meet these requirements. Due to the size of our Company and the nature of our work in office and commercial environments in the USA, we do not currently have an Occupational Health and Safety management system in place.

Communication and training of health, safety and wellbeing in the work environment is central to ElectraMeccanica's policies. In our Canadian operations, new hires undergo health and safety training to ensure they are aware of their rights and understand the Worksafe BC requirements. In the USA, new hires undergo health and safety training to ensure they are aware of their rights and understand the OSHA requirements. If an employee's tasks include working on or driving vehicles, they undergo additional training on the safe handling of vehicles.

Overall employee wellbeing is an integral part of our health and safety policies and strategic social goals. In our Canadian operations, ElectraMeccanica offers a free software called Lifeworks to promote mental health, family planning, life planning, physical health, financial assistance and work advice. ElectraMeccanica also offers a benefit program to our full-time employees that can assist in receiving paramedical services if required. In the USA, ElectraMeccanica is investigating opportunities to extend the Lifeworks service to our employees. However, for now, regular full-time employees have health benefits through HealthAdvocate and OneMedical. The benefits also include on-demand primary care services.

Workers' Rights

ElectraMeccanica understands that without our personnel our Company would be incomplete. We work with our employees to identify and prioritize the issues related with risk and unsafe work environments. With our incident reporting structure, employees, supervisors and Human Resources work together to assess and determines if a risk is minor (e.g., tagging out equipment for repair) or serious (e.g., structural damage to the building). Following the identification of a risk, an immediate investigation is triggered to assess the hazard and solutions are implemented. Only after the risk is resolved are employees permitted back. Workplace hazards and risks are reviewed on a monthly basis by the joint-health and safety committee or facility supervisor.

ElectraMeccanica has a company handbook which sets forth our Refusal of Unsafe Work policy that protects employees from reprisal for reporting hazards or refusing work they deem unsafe. ElectraMeccanica also has an independent confidential reporting line which allows anonymous reports to be made by employees. If work is refused or a report is submitted, an investigation is triggered to be performed by the Supervisor, Human Resources and, if appropriate, senior management.

Joint Health and Safety Committee

At a local level, ElectraMeccanica has established a joint health and safety committee for our Canadian offices, which inspects the workplace once a month for any hazards or risks. In the USA, it is the location Supervisor's responsibility to conduct monthly reviews for any hazards or risks.

0%

ELECTRAMECCANICA HAD ZERO EMPLOYEE AND NON-EMPLOYEE FATALITIES OR INJURIES IN 2020.

Continuous Learning

At ElectraMeccanica, we support the ongoing career and skills development of our people. By doing this we attract and retain talented people committed to our business mission and growth. Our Human Resources department manages our training and education programs and policies for full and part time employees across the Company. We have made a commitment to ensure that our employees are aware of human rights, safe working conditions and ethical and non-ethical business practices. Appropriate and mandatory training is provided during our on-boarding process, and, in addition, our employee handbook details compliance and non-compliance with anti-corruption policies, procedures, expectations and actions. Our approach to training is based on direct interaction and, as the organization grows, our hope is to provide an e-learning portal to provide a platform that employees can depend on.

Currently, ElectraMeccanica provides specific internal training for topics such as workplace health and safety as new employees are on-boarded. In addition, our policies include funding for desired training, courses and professional development for all employees. Professional credential fees and maintenance are paid for by the Company, along with any training required to fulfil the role of the employee. At this time ElectraMeccanica does not have a transition assistance program.

Diversity & Equal Opportunity

Providing equal opportunity for our employees has always been a signature value at ElectraMeccanica. We currently employ people from the USA, China and Canada. It is not uncommon to hear multiple languages spoken in any of our facilities. Everyone represents a different viewpoint and getting input from people of different social backgrounds contributes to a more robust Company culture. The automotive field tends to be tilted toward males, but female hires have been increasing at all levels including at the Executive and the Board of Directors' levels of our Company. Our multifaceted Board of Directors consists of both males and females from diverse international backgrounds and business sectors, including automotive, law, politics, finance, public markets and accounting.

In early 2020, ElectraMeccanica developed a Diversity Policy which addresses diversity and equal opportunity across its Board of Directors and Executive team. The policy's diversity considerations include, but are not limited to, gender, age, ethnicity and culture. ElectraMeccanica has been transparent about our Board of Directors as a NASDAQ-listed company. We have made a commitment to ensure our Board of Directors remains diverse as our organization continues to make progress for inclusion.

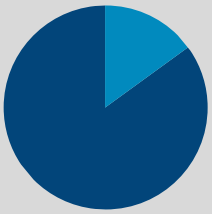
Governance Body

- 37.5% Female
- 62.5% Male
- 100% over 50 years of age

Employees

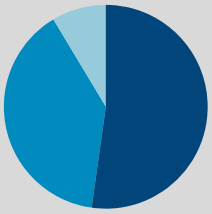
- 31% under 35 years of age
- 46% 35 to 55 years of age
- 23% over 55 years of age

Employees



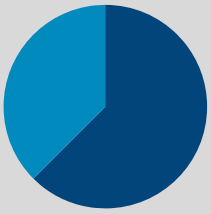
15% Female
85% Male

Locations



52.3% Canada
39.1% USA
8.6% China

Our Board



37.5% Female
62.5% Male

ElectraMeccanica has developed a Code of Business Conduct and Ethics (the "Code") that applies to all directors, officers and employees of the Company and its subsidiaries. We commit to fair practices with all Company personnel. There is a no tolerance policy in place for any form of discrimination or harassment against Company personnel with respect to race, religion, age, gender, marital and family status, sexual orientation, ethnic or national origin or disability or any other grounds enumerated in applicable human rights legislation. All Company personnel must comply with all health and safety laws, regulations and Company policies.

ElectraMeccanica has a detailed process in place to deal with illegal or unethical behaviour. Failure to comply with the Code will be considered a very serious matter. Depending on the nature and severity of the violation, disciplinary action may be taken by the Company, including termination.

To support our commitment, ElectraMeccanica has also contracted a third-party for anonymous reporting of incidents or grievances. Employees are permitted by Company policy to refuse work they deem unsafe. If triggered, an investigation of the work by the Supervisor and Human Resources is conducted.

Prejudice and Discrimination are not tolerated at ElectraMeccanica. We are proud to say that we have zero incidents of discrimination.

Customer Health & Safety

ElectraMeccanica has always designed and manufactured vehicles with customer health and safety in mind. We meet all the necessary regulatory and organizational requirements for our vehicles. The ***SOLO*** is a purpose-built, single-seat electric vehicle solution for the modern urban environment, commercial deliveries/fleets and shared mobility. This provides an exciting driving experience that is unique, fun, attainable and environmentally friendly. Initially, the ***SOLO*** will be available on the west coast of the USA where the climate and culture lend themselves to embracing the technology and mission of electric vehicles.

ElectraMeccanica has made significant engineering efforts to optimize the driver experience while operating a ***SOLO***. The ***SOLO*** features power steering, power brakes, front and rear crumple zones, side impact protection, roll bar, and torque-limiting control.

Engaging Our Suppliers & Partners

ElectraMeccanica's ***SOLO*** is manufactured by our industry-leading strategic partner, the Zongshen Industrial Group. We currently work with our strategic partner to ensure that ElectraMeccanica's values are being upheld throughout the facility. Our partner ensures that no forced or child labour practices occur at the facility. ElectraMeccanica anticipates opening an assembly facility in Mesa, Arizona, USA. This will allow us to more effectively screen and audit suppliers for conformance with the Company's core values.

Screening suppliers helps mitigate significant risk and ensures that organizations are implementing socially responsible policies. ElectraMeccanica does not have a current framework in place for screening new suppliers. However, the Company is looking to adopt sustainability tracking software and tools to aid in screening suppliers. Enterprise resource planning ("ERP") software has been key in pushing this initiative, and with the support of ERP software we will be able to produce appropriate supplier assurance questionnaires. This system will allow for greater transparency as we begin sourcing parts and materials from North America instead of exclusively from Asia.

Socioeconomic Compliance

We are continuously reviewing our internal policies and procedures to ensure that they align with our Company's core values. We are committed to ethical business practices throughout our organization, and this is reflected in our related and published corporate governance policies and guidelines.

ElectraMeccanica has not received any monetary fines, sanctions or disputes for its operations. With our Company's presence in Canada, the USA and China, we have made a commitment to ensure that all applicable regulations and laws are being upheld. As we continue to expand, ElectraMeccanica will continue to review our management approach and develop parameters that will guarantee compliance in all regions of its operation.

Ethical Business Practices

Corruption and anti-competitive behaviour are broadly linked to negative impacts, such as poverty in transition economies, damage to the environment, abuse of human rights, abuse of democracy, misallocation of investments and undermining the rule of law. Organizations are expected by the marketplace, international norms and stakeholders to demonstrate their adherence to integrity, governance and responsible business practices. ElectraMeccanica is governed by the laws and governmental enforcement practices with regards to bribery and corruption in the countries in which we operate, namely Canada and the USA. There were no legal actions pending or contemplated during the Company's reporting year regarding anti-competitive behaviour or violations of anti-trust laws.

We are committed to ethical business practices throughout our organization, and this is reflected in our published Code, our Anti-Bribery and Corruption Policy and our other corporate governance policies and guidelines which we have adopted. Our Board of Directors and Executive Officers are responsible for mitigating corruption and anti-competitive behaviour through the management and implementation of Company-wide policies and training among employees.

Communication and training build the internal and external awareness and the necessary capacity to combat corruption. Appropriate and mandatory training is provided during our on-boarding process and, in addition to our Employee Handbook, necessarily and adequately detail the required compliance and non-compliance with anti-corruption policies, procedures, expectations and actions. Our approach to training is based on direct interaction and, as the organization grows, the hope is to provide an e-learning portal to provide a platform which employees can depend upon for ongoing disclosure and continued compliance, reporting and feedback. Our policies and procedures related to ethical business practices are publicly available and communicated to our entire organization and our key partners across our business.

Anti-Bribery and Corruption policies and procedures have been communicated to…

100% of our organization and 100% of our identified investors and business partners

Economic Development & Performance

ElectraMeccanica strives for integrative, sustainable economic growth and performance. This includes consideration of the Company's economic values as generated and distributed, our obligations to our investors and partners and the financial implications of climate change.

Listed on NASDAQ in 2018, ElectraMeccanica is a Canadian electric vehicle designer and manufacturer focusing on the increasing market demand for electric vehicles that are efficient, cost effective and support our customers drive to reduce their own environmental impacts. Annually and as part of our regulatory requirements and obligations to each of NASDAQ and the Company's applicable USA and Canadian regulatory authorities, ElectraMeccanica issues Annual and Quarterly Reports, along with related financial statements and continuous disclosure, which are available on our website and on EDGAR and SEDAR. Additionally, ElectraMeccanica has a defined and published set of comprehensive corporate governance charters, policies and guidelines. Our governance structure includes a duly elected Board of Directors whose mandate is to supervise the management of the business and affairs of the corporation, with the goal of enhancing long-term shareholder value. Financial performance tracking and reporting is the responsibility of the Company's Chief Financial Officer who is also responsible for developing integrative ESG reporting for the Company.

Economic and other disclosures for the organization are governed by ElectraMeccanica's various corporate governance and internal disclosure controls and procedures which outline how financial performance and other performance information need be prepared and disclosed to ensure that applicable regulatory, shareholder and other stakeholder interests are considered and complied with.

Assessing the financial risks and opportunities associated with climate change is a critical exercise for the future economic performance of our business. This involves identifying the risks and opportunities associated with climate change on our business and throughout our value chain in order to develop strategic opportunities to mitigate and build resilience to climate change over time.

In 2019 and early 2020 ElectraMeccanica was finalizing its development stage and preparing for commercial manufacturing of its flagship electric vehicle, ***SOLO***. As such, there has been considerable investment by our Company in research and development to improve the energy efficiency, serviceability, safety and reliability of the ***SOLO***. These improvements all serve to increase the functionality and useful life of the product, which in turn reduces our environmental impacts. As a starting point, we have identified potential risks and opportunities posed by climate change that have the potential to generate changes in operations, revenue or expenditure.

Description	*Impact*	*Management*
(Regulatory): increasing governmental commitment to electric vehicle infrastructure, incentives and regulatory requirements.	***Opportunity:*** As a producer of electric vehicle technology located in a market that supports innovation and proliferation of electric vehicles, there is a significant opportunity to contribute to the reduction of gasoline fueled vehicles on the road. Legislative and regulatory changes by governmental actors would rapidly scale-up demand for electric vehicle solutions and revenue for ElectraMeccanica. ***Risk:*** Regulations could also be a risk to economic performance if three-wheel vehicles come under more strict controls.	This opportunity is managed with market intelligence screening, the development of scale-up preparation and the intent to monitor financial performance as it relates to these changing market drivers.
(Physical): control and tracking of environmental impacts in other areas of our value chain.	***Risk:*** ElectraMeccanica is committed to making energy efficient vehicles. Our sustainable design, from light-weighting to recycled content, provides that the SOLO contributes lower environmental impacts associated with emissions and use of materials than other vehicles on the market. We understand that maintaining market leading energy efficiency is critical in providing customers the range they require without increasing the environmental impacts of the vehicle.	This risk is managed with developing Scope 3 value chain GHG emissions tracking and tying it into financial performance. A new ERP system (SAP) will allow in-depth knowledge of the value chain and supplier components. ElectraMeccanica wants to ensure it creates industry leading energy efficient vehicles by strengthening the Company's credentials as an innovator and continuing to deliver on its promises.

(Governance): the way our organization makes and implements decisions in pursuit of our objectives.	***Risk:*** The organization understands that climate change poses risks to supply chain and economic stability. To mitigate risk to the organization these concerns should continue to be addressed with the involvement of executive leadership on an ongoing basis.	ElectraMeccanica is including climate change items on its Board of Directors' agendas and in executive decision making in order to reduce climate change related risk. In addition, the Company has now adopted an Environmental and Climate Change corporate governance policy to further monitor its ESG development and reporting. As climate change becomes more of a global concern, our organization's goal is to ensure that we are doing our part to understand and mitigate these risks.
(Governance): the political climate within the regions where ElectraMeccanica operates influences the organization's policies, operations and potential support.	***Risk:*** As ElectraMeccanica operates in multiple regions its operations are impacted by the political changes within those regions. The political landscape controls the region's climate change polices that the electrical vehicle industry may need to adjust to. This will not only influence the type of infrastructure support required but also incentives for consumers to support the industry.	ElectraMeccanica can monitor and continue to stay up-to-date with the policies and regulatory changes within its operating regions. We will continue to participate in open panel discussions with regional and federal energy boards and, consequent thereon, better understand community concerns and how best ElectraMeccanica can support them from time to time.

Currently our publicly available Board of Directors' Mandate and certain related corporate governance charters, policies and guidelines include risk management and the development of specific policies to address business risk planning and prevention. To further our commitment to mitigating climate risks, we will perform a more in-depth assessment in subsequent years to further develop these and other specific risks and opportunities that impact ElectraMeccanica's business.

Think Global, Act Local

ElectraMeccanica is a proud Canadian designer and manufacturers of electric vehicles, with its current and primary markets located along the west coast of North America. With the Company's North American operations and R&D headquarters located in British Columbia, Canada, our market presence is at the epicenter of sustainability innovation. At ElectraMeccanica, we are committed to the development and retention of employees from our community, whether geographical or as part of this rapidly evolving industry.

Being founded in and still operating within our local community allows ElectraMeccanica to contribute to the economic growth of the areas in which our products are developed and sold, affording us a deep understanding of our customers and other stakeholders. Although a specific policy has not yet been developed for local hiring practices, our employees at operations in British Columbia, Canada, and in Arizona, Oregon and California, USA, are primarily comprised of local residents. In addition, our Board of Directors has set up a Nominating and Corporate Governance Committee and a Compensation Committee responsible for oversight and policy development related to officer and director compensation, succession planning, development and retention of senior management.

Demonstrating ElectraMeccanica's strong market presence and consideration of its local community enhances its human capital and improves its ability to understand local needs. Significant locations of operations are our headquarters and R&D center, located in our founding region of British Columbia, Canada, and our sales locations located in Arizona, Oregon and California, USA. As such, the Provinces and States located along the west coast of North America (where we have significant market presence) are considered our local community for the purpose of this Sustainability Report. ElectraMeccanica has 130 employees with senior management making up approximately 6.2% of our Company. Additionally, the Company's Board of Directors is presently comprised of eight members, some of which hold senior management roles within the Company as well. For the context of this Sustainability Report senior management is considered anyone with an executive title (e.g., Chief, President etc.).

In our most recent reporting year, ElectraMeccanica was, and continues to be, an active member of the Automotive Industry Action Group (AIAG) which enables collaboration within the automotive and related industries and provides access to information, education and the tools needed to continually improve the environment in which they operate. For 2020 ElectraMeccanica did not participate in any external initiatives due to the hardship of COVID-19. As an emerging growing company, we are taking more opportunities to participate within our community. In early 2021 the Company will be participating at the Battery Electric Vehicle Architecture Conference.

Global Operations & Economic Impacts

Our governance approach includes our involvement with our entire value chain. Our executives integrate considerations of potential environmental and social impacts into our decision-making, supported by the goal of providing our customers with meaningful low-impact transportation and driving the transition to a low carbon economy.

ElectraMeccanica understands the need to address potential indirect economic impacts to the organization. While production has begun on the ***SOLO****, it is important to the Company to continue to adapt to new technologies and transportation use cases to increase productivity and meet consumer demand. ElectraMeccanica anticipates both personal and commercial demands for an affordable electric vehicle available on the market, which we are supporting with the* ***SOLO****,. This will aid in reducing air pollution, reducing GHG emissions and continuing to drive change in a presently gasoline dominated transportation sector. Despite unprecedented interruptions to the global supply chain in 2020 due to the COVID-19 pandemic, ElectraMeccanica was able to reach the start of production in the summer of 2020. Our logistics team successfully increased their efforts to maintain delivery schedules in the face of formidable constraints and challenges.*

ElectraMeccanica has established offices in the USA and Canada, while primary manufacturing is maintained in China. We recognize the significance of an organization's environmental footprint and, as such, we are in the process of working with our suppliers to build an understanding of current and potential impacts to help mitigate and reduce our environmental footprint. Currently, ElectraMeccanica is dependent on our manufacturing taking place in China. Our China subsidiary currently works with our suppliers to manage demand for materials, parts and components. However, in early 2021 we have sourced a location in Mesa, Arizona, USA to assemble ***SOLOs*** *in the primary market in which we sell them. Having assembly activities in the USA will serve to reduce environmental impacts and improve the social impacts within our local community.*

We understand that increasing consumer awareness of environmental claims and responsible sourcing activities means that manufacturing and our supplier partnerships will require additional attention. We anticipate that this change in our value chain will reduce the *SOLO*'s carbon impact by minimizing transportation distances, by increasing our ability to get vehicles to our customers quickly and by reducing complexity and risk in our supply chain to navigate changing political landscapes. Furthermore, we are thrilled to bring a part of the assembly process to our core market and to demonstrate our commitment to creating local jobs. The shift to local assembly is expected to have an economic impact on our value chain and broader community, with the addition of skilled jobs in those communities.

WHAT'S NEXT

Innovation is a central value of ElectraMeccanica's business; delivering next generation affordable electric vehicles to the masses. *SOLO*, an all-electric, commuter, single-seat vehicle was designed to address the economic and environmental impacts resulting from 76% of Americans commuting to work alone. This revolutionary and practical design was awarded the Automotive Innovation Award by HIS Markit at the Consumer Electronics Show (CES) in 2018, just before its commercial release.

As part of the Materiality Assessment our survey asked stakeholders their thoughts on the crucial innovations for the electric vehicles industry and our business. We selected five innovation categories and asked respondents to rate them from least to most important for ElectraMeccanica. The topics included:

- Smart technology (self-driving, interactive consult, sensor analytics systems, etc.)
- Financial health (intellectual property protection and brand perception)
- The Battery (battery technology, travel distance, charge frequency, etc.)
- Infrastructure (charging stations, preferred parking, HOV lane, etc.)
- Sustainable materials and technology (solar-panel roof, recycled foam, alternative leather, etc.)

Interestingly, the Infrastructure and Smart Technology rated the highest, while sustainable materials rated significantly lower than other categories. ElectraMeccanica will use this information to assist in forming future vehicle innovations and improvements. While sustainable materials and technology rated lowest in this innovation section, it is considered an important aspect of circular design and ElectraMeccanica's sustainability journey. The added innovation assessment indicates that our stakeholders are considerably invested in our sustainability commitments as we continue to aspire to lead the market with innovative, accessible and performance driven electric vehicles.

FINAL NOTE

As ElectraMeccanica expands its operations to include more facilities in the USA, we understand the impact of community investments both environmentally and socially. We believe that working with local communities strengthens visibility, local development and our ability to collaborate. Through education and engagement ElectraMeccanica hopes to create an inclusive and meaningful relationship with local communities. By building on the fundamental ideas of empowerment and participation, community engagement will help ElectraMeccanica improve its efficiency, legitimacy and transparency within the organization and community. Community engagement ensures that community members feel valued not just for financial gain but for environmental and social causes too. ElectraMeccanica promotes sustainable decisions by recognizing and communicating the needs and interests of all participants.

ABOUT ELECTRAMECCANICA

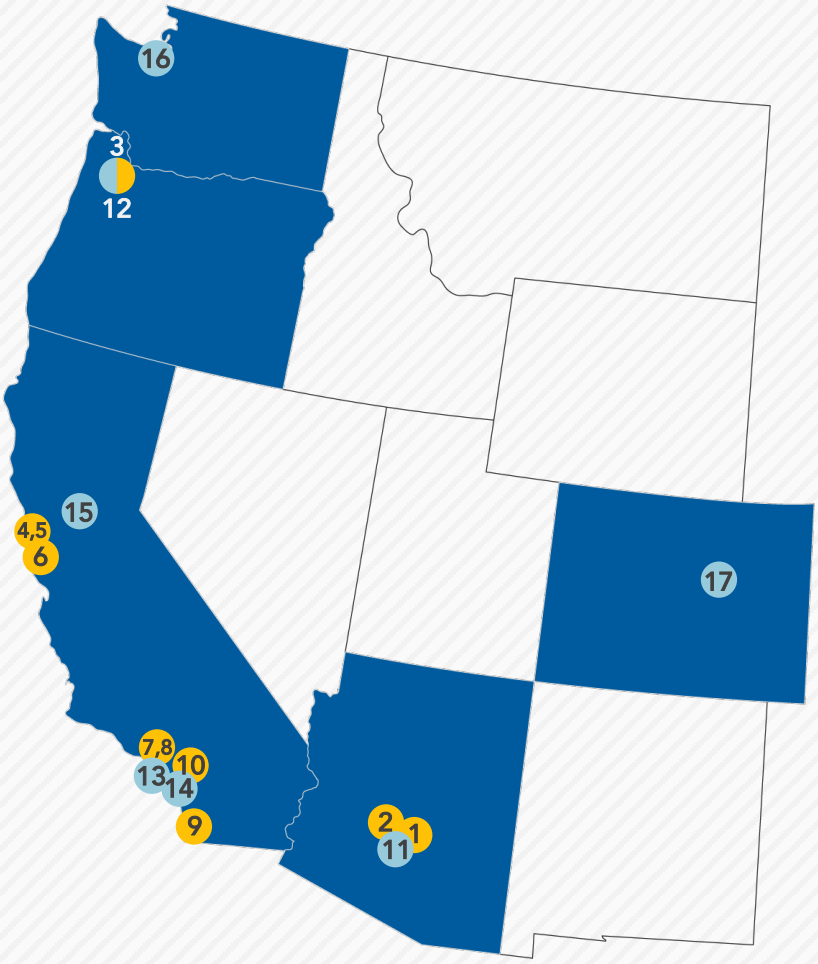
ElectraMeccanica is a Canadian designer and manufacturer of electric vehicles (EVs). The Company's flagship vehicle is the innovative, purpose-built, single-seat EV called the ***SOLO***. The ***SOLO*** provides a driving experience that is unique, fun, affordable and environmentally friendly. Intermeccanica International Inc., a subsidiary of ElectraMeccanica, has successfully been building high-end specialty cars for 62 years. We are a limited liability corporation headquartered in British Columbia, Canada with 10 retail location across 5 States in the western USA, expanding to 7 more locations in 2021.

Our ongoing retail expansion campaign aligns with our long-term strategic growth initiative to establish direct-to-consumer outlets that showcase the ***SOLO*** to eco-conscious consumers. With the opening of these additional locations, we aim to create a personalized shopping experience, garner increased awareness of the ***SOLO*** brand and extend our geographic footprint into areas that are well-suited for a multi-use, urban ecosystem for personal, commercial, utility and fleet applications.

ElectraMeccanica currently publishes Annual and Quarterly Reports, and related financial statement and continuous disclosure filings, for the Company and its various subsidiaries. Our Company's financial statements and related filings are available on our website and on EDGAR and SEDAR where applicable.

This 2020 fiscal year ESG Report has been prepared in accordance with the GRI Standards: Core option and is the first published ESG report for ElectraMeccanica. Information, metrics and data prepared in this report also form the baseline data year for the Company. Future reporting years will include progress and goal setting against this baseline year. This year's GRI Report has not been externally assured.

For questions on this report please contact Electrameccanica's Chief Financial Officer and Director, Ms. Bal Bhullar, CPA, CGA, CRM, at Bal@electrameccanica.com or Ben Crowley, EIT, Environmental Engineer, at Ben.Crowley@electrameccanica.com.



FACILITIES IN THE USA

Existing	New in 2021
1. Scottsdale, Arizona	11. Chandler, Arizona
2. Glendale, Arizona	12. Portland, Oregon (2)
3. Portland, Oregon (1)	13. Torrance, California
4. San Francisco, California (1)	14. Mission Viejo, California
5. San Francisco, California (2)	15. Sacramento, California
6. San Jose, California	16. Seattle, Washington
7. Los Angeles, California (1)	17. Lone Tree, Colorado
8. Los Angeles, California (2)	
9. San Diego, California	
10. Brea, California	

GRI Standard	Disclosure Topic	Disclosure Page number(s)
General Disclosures		
GRI 101: Foundation		
	Organizational Profile	
	102-1 Name of the organization	Page 1
	102-2 Activities, brands, products, and services	Page 1
	102-3 Location of headquarters	Pages 1, 5
	102-4 Location of operations	Page 1, 5
	102-5 Ownership and legal form	Page 1
	102-6 Markets served	Pages 1, 5, 33, 35
	102-7 Scale of the organization	Pages 5, 33
	102-8 Information on employees and other workers	Pages 20, 25, 26, 33
	102-9 Supply chain	Pages 1, 5, 28
	102-10 Significant changes to the organization and its supply chain	Pages 4, 5, 35, 36
	102-11 Precautionary Principle or approach	Pages 7, 13, 31, 32
	102-12 External initiatives	Page 34
	102-13 Membership of associations	Page 34
	Strategy	
	102-14 Statement from senior decision-maker	Pages 3, 4
	Ethics and Integrity	
	102-16 Values, principles, standards, and norms of behaviour	Pages 4, 26, 28, 29
	Governance	
	102-18 Governance structure	Pages 25, 26
	Stakeholder Engagement	
	102-40 List of stakeholder groups	Page 9
	102-41 Collective bargaining agreements	Page 21
	102-42 Identifying and selecting stakeholders	Pages 8, 9
	102-43 Approach to stakeholder engagement	Pages 8, 9
	102-44 Key topics and concerns raised	Pages 11, 12, 36
	Reporting Practice	
	102-45 Entities included in the consolidated financial statements	Page 30
	102-46 Defining report content and topic Boundaries	Pages 7, 8
	102-47 List of material topics	Pages 11, 12
	102-48 Restatements of information	Pages 3, 7
	102-49 Changes in reporting	Page 1
	102-50 Reporting period	Page 3
	102-51 Date of most recent report	Page 1
	102-52 Reporting cycle	Page 1
	102-53 Contact point for questions regarding the report	Page 39
	102-54 Claims of reporting in accordance with the GRI Standards	Pages 1, 3, 7, 39
	102-55 GRI content index	Pages 41, 42, 43, 44, 45
	102-56 External assurance	Page 39

Material Topics		
GRI 200: Economic Standard Series		
Economic Performance		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 30
	103-2 The management approach and its components	Pages 30, 31, 32
	103-3 Evaluation of the management approach	Pages 30, 31, 32
GRI 201: Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	Page 32
Market Presence		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 33
	103-2 The management approach and its components	Page 33
	103-3 Evaluation of the management approach	Page 33
GRI 202: Market Presence	202-2 Proportion of senior management hired from the local community	Page 33
Indirect Economic Impacts		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 35
	103-2 The management approach and its components	Page 35
	103-3 Evaluation of the management approach	Page 35
GRI 203: Indirect Economic Impacts	203-2 Significant indirect economic impacts	Pages 35, 36
Anti-Corruption		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 29
	103-2 The management approach and its components	Page 29
	103-3 Evaluation of the management approach	Page 29
GRI 205: Anti-Corruption	205-1 Operations assessed for risks related to corruption	Pages 24, 29
Anti-competitive Behaviour		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 29
	103-2 The management approach and its components	Page 29
	103-3 Evaluation of the management approach	Page 29
GRI 206: Anti-competitive Behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Page 29

Material Topics		
GRI 300 Environmental Standards Series		
Energy		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 16
	103-2 The management approach and its components	Pages 16, 17
	103-3 Evaluation of the management approach	Page 17
GRI 302: Energy 2016	302-1 Energy Consumption within the Organization.	Page 16
Emissions		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 15
	103-2 The management approach and its components	Page 15
	103-3 Evaluation of the management approach	Page 15
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	Page 16
	305-2 Energy indirect (Scope 2) GHG	Page 16
Environmental Compliance		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 13
	103-2 The management approach and its components	Page 13
	103-3 Evaluation of the management approach	Page 13
GRI 307: Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	Page 13

Material Topics		
GRI 400 Social Standards Series		
Employment		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 20
	103-2 The management approach and its components	Pages 20
	103-3 Evaluation of the management approach	Page 20
GRI 401: Employment	401-1 New employee hires and employee turnover	Page 20
Occupational Health and Safety		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 22
	103-2 The management approach and its components	Pages 22
	103-3 Evaluation of the management approach	Page 22
GRI 403: Occupational Health and Safety	403-1 Workers representation in formal joint management-worker health and safety committees	Page 22
	403-3 Workers with high incidence or high risk of diseases related to their occupation	Page 23
Training and Education		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 24
	103-2 The management approach and its components	Pages 24
	103-3 Evaluation of the management approach	Page 24
GRI 404: Training and Education	404-2 Programs for upgrading employee skills and transition assistance programs	Page 24
Diversity		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 25
	103-2 The management approach and its components	Pages 25
	103-3 Evaluation of the management approach	Page 25
GRI 405: Diversity	405-1 Diversity of governance bodies and employees	Pages 25, 26

Equal Opportunity & Non-discrimination		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 25
	103-2 The management approach and its components	Pages 25, 26
	103-3 Evaluation of the management approach	Pages 25, 26
GRI 406: Equal Opportunity & Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Page 26
Supplier Social Assessment		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 28
	103-2 The management approach and its components	Pages 26, 28
	103-3 Evaluation of the management approach	Pages 27, 28
GRI 414: Supplier Social Assessment	414 -1 New suppliers that were screened using social criteria	Page 28
Customer Health and Safety		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 27
	103-2 The management approach and its components	Pages 27
	103-3 Evaluation of the management approach	Page 27
GRI 416: Customer Health and Safety	416 -1 Assessment of the health and safety impacts of product and service categories	Page 27
Socioeconomic Compliance		
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Page 28
	103-2 The management approach and its components	Pages 28
	103-3 Evaluation of the management approach	Page 28
GRI 419: Socioeconomic Compliance	419 -1 Non-compliance with laws and regulations in the social and economic area	Page 28