Driven
By Impact

Fisker Inc.
2022 ESG Impact Report
"We strive to continually redefine what it means to be an automotive company. This driving energy for sustainable innovation resonates across the organization and has identified new and creative approaches."

Henrik Fisker, Chairman and Chief Executive Officer, Fisker Inc.
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2022 was an incredibly impactful year for Fisker. Our employee base expanded, and we established ourselves in several new geographies. In November, we began on-schedule production of our first vehicle, the Fisker Ocean. After testing and gaining the necessary certifications, we received our IDIADA certifications, and our first European Union (EU) customer received their Fisker Ocean in May 2023, with United States (US) customer deliveries the following month. I am proud of the collective vision of our teams and their dedication to sustainability at every step of development to achieve these milestones. In June 2023, the results of our Life Cycle Assessment (LCA) confirm the Fisker Ocean has the lowest published carbon footprint of any electric SUV on the road today.

Our first Environmental, Social, and Governance (ESG) Impact report was published last year while we were in pre-production. It shared the systems used to embed sustainability into our business and the building blocks that defined our sustainable culture. This report builds on that momentum, highlighting our growth across people, processes, and products as we headed into production of the Fisker Ocean in 2022.

Our mission is to create the world’s most emotional and sustainable vehicles. We strive to continually redefine what it means to be an automotive company. This passion for sustainable innovation is found across the organization, and by leveraging it we have identified new and creative approaches to doing business. For example, in 2022 we reconsidered the packaging for our vehicle transport by developing a new hybrid packaging design that will significantly lower weight, carbon footprint, and cost. This is one example of how our deep culture of sustainability defines and guides what we do.

We are tireless in working to improve our products and customer experience. Even as we enjoy watching our first Fisker Ocean deliveries, we are continuing to improve our first vehicle and applying our learnings to future products: PEAR, Ronin, and Alaska.

Thank you to our employees, our supplier partners, and all our stakeholders for your belief in and dedication to our success. We will continue to strive for a Clean Future for All, and we are excited to present our second ESG Impact Report.

Henrik Fisker
Chairman and Chief Executive Officer, Fisker Inc.
Fisker Inc. is revolutionizing the automotive industry by designing and developing individual mobility in alignment with nature. Passionately driven by a vision of a Clean Future for All, Fisker is on a mission to create the world’s most emotional and sustainable vehicles.

We built a technology-enabled, asset-light automotive business model that we believe is among the first of its kind and aligned with the future state of the automotive industry. This involves innovations in vehicle development, customer experience, and sales and service that improve the personal mobility experience through technological innovation, ease of use, and flexibility. Fisker brings the legendary design and product development expertise of Henrik Fisker – the visionary behind such iconic vehicles as the BMW Z8 sports car and the famed Aston Martin DB9 and V8 Vantage – to deliver high-quality, sustainable, affordable electric vehicles (EVs) that create a strong emotional connection with customers.

2016
- November: Fisker Inc. is founded by Henrik Fisker and Dr. Geeta Gupta

2018
- October: Fisker announces all-electric Fisker Ocean SUV

2020
- June: Fisker commits to measuring and reporting on ESG practices, setting the standard for ESG reporting
- October: Fisker partners with Magna, to manufacture the Fisker Ocean SUV
- October: Fisker begins trading on the New York Stock Exchange (NYSE) under “FSR” ticker

2021
- March: Fisker signs Memorandum of Understanding with Crédit Agricole Consumer Finance for Fisker Ocean EVs as a function of its own net-zero ambition
- April: Fisker marks World Earth Day by calling for action on a new federal program titled “75 And More For 55 And Less,” encouraging the adoption of clean energy mobility powered by sophisticated automotive technology developed in America for use around the world
- June: Fisker announces a target date of 2027 for 100% climate-neutral vehicle
- August: Fisker secured a $625 million Green Convertible Bond intended specifically for new or existing eligible green initiatives for new model and technology development
- November: Fisker reveals the production-intent version of the Fisker Ocean SUV, featuring an emotionally invigorating, sleek, and stylish exterior with ultra-slim lighting, based on a wide stance that enhances handling and emphasizes its road presence

2022
- January: Fisker becomes a signatory and participant of the United Nations Global Compact
- May: First Fisker Ocean customer delivery in the EU
- June: First Fisker Ocean customer delivery in the US

2023
- June: Fisker Ocean Life Cycle Assessment is released
- July: Fisker submits first CDP Climate Questionnaire
Fisker Inc. Snapshot

Locations:
- Headquarters: Manhattan Beach, California
  - Green Business certified by Manhattan Beach and the California Green Business Network
  - Runs on 100% renewable energy (50% Hydro/50% Wind)
- San Francisco, California
  - San Francisco Green Building Certified
- La Palma, California
- Culver City, California
  - Runs on 50% renewable energy
- Huntington Beach, California
- Shanghai, China
- Stockholm, Sweden
- Munich, Germany
- Vienna, Austria
- India Headquarters: Hyderabad, Telangana (Open 2023)

Number of cars produced: 54
Number of employees: Approximately 760
(As of 12/31/2022)

Fisker Inc. is certified as a Green Business by the City of Manhattan Beach Green Business Program. This recognition signifies that we are conducting our business using strategies aimed at improving employee wellness and productivity, energy savings, water efficiency, resource stewardship, and reducing carbon dioxide (CO2) emissions.

This seal shows our commitment to incorporating sustainable practices at every level of our operations as we continue striving to reduce our impact on the environment through sustainable practices and source reduction initiatives. We take pride in being part of the growing green business community of the City of Manhattan Beach and of the California Green Business Network.
Fisker Inc. comes with a strong brand history through award-winning automotive pioneer and tech innovator Henrik Fisker. Henrik designed some of the most iconic vehicles ever made, from a legendary sports car driven by James Bond to the current slate of Fisker vehicles, including the all-electric Fisker Ocean, PEAR, Ronin, and Alaska. Henrik’s commitment to beauty, innovation, and clean mobility led him to build Fisker Inc., a company disrupting the automotive industry through beautiful craftsmanship, ingenious engineering, innovation, affordability, and sustainability. Henrik’s guiding philosophy of combining world-class technology with masterful artistry inspires every vehicle Fisker Inc. brings to life.

Our Vision: A Clean Future for All.

Our Mission: Create the World’s Most Emotional and Sustainable Vehicles.
Reimagining the Way We Move

Fisker Vehicle Innovations

Fisker has a dynamic portfolio of emotion-inciting vehicles designed to meet the needs of a modern consumer. In 2022, the collection began with the Fisker Ocean. By year end, more than 50 Fisker Ocean SUVs rolled off the production line. PEAR is under development and Ronin was announced, the world’s first all-electric, four door convertible, grand touring (GT) sports car. Fisker will introduce three new vehicles by 2025.
Production for the Fisker Ocean began on time in November 2022. In conjunction with Magna, production kicked off at a carbon-neutral facility in Graz, Austria. After a successful regulatory and rating review, Fisker began delivering the Fisker Ocean to customers in EU and US markets in the second quarter, 2023.

SolarSky—With the Fisker Ocean’s revolutionary full-length SolarSky roof, you can harvest the sun’s rays to generate free energy to supplement the vehicle’s high-voltage battery. The panel can add up to 2,400 km of range annually in optimal conditions, enhancing the Fisker Ocean’s kilometers per charge range.

Vegan interior—We offer a fully vegan interior in the Fisker Ocean without any leather or animal-sourced materials.

Fisker Ocean Awards
• Green SUV of the Year 2023—Green Car Journal
• All-Electric Fisker Ocean wins 2021 LA Auto Show ZEVA award
• TIME Magazine: Best of CES 2020
• Mashable: Top Picks of CES 2020
• Newsweek: Best of CES 2020
• PC Magazine: Best Car—Best of CES 2020
• Business Insider: “The 16 Best New Products at CES 2020”
• CNET: “The Best Products of CES 2020”
• The Verge: Best of CES 2020
• Sunset Magazine: Best of Show/Smarter Award—CES 2020
• Digital Trends: Editor’s Pick Award—CES 2020

Life Cycle Assessment (LCA)—CO2
Fisker Ocean Sport EU Carbon Footprint: 29.5 t CO2eq
Fisker Ocean Extreme EU Carbon Footprint: 35.2 t CO2eq
The full Fisker Ocean LCA can be found here.
Fisker PEAR—Agile City Mobility

Our designers imagine how we will move through cities in the future, and we’ve created a category-breaking lifestyle vehicle.

The PEAR, a compact five-passenger vehicle, is an agile city EV.

The PEAR prototype is undergoing testing and is expected to exceed a mileage range of nearly 500 km.

Production for the PEAR is planned with partner Foxconn and is set to begin in mid-2025 for a facility in Ohio.

Fisker Ronin—Category One

Ronin will be the world’s first all-electric, four-door convertible, GT Sports Car.

The all-electric GT will feature innovations such as a battery pack integrated with the vehicle’s structure. Fisker is designing and engineering Ronin to deliver the longest range from a production EV with the ultimate in high performance.

The GT will feature four doors for better ingress and egress and a luxurious sustainable vegan interior that plots a new, advanced design direction.

Fisker revealed Ronin in August 2023, with production starting in the second half of 2024.

*PEAR and Ronin will benefit from the year-over-year improvement tracking Fisker has initiated. As Fisker expands, Fisker intends to provide an LCA for each vehicle in each model year.*
Fisker Center + locations and Lounges opening across the US and Europe provide a Fisker-branded customer experience allowing interaction with the Fisker Ocean vehicles. Within the centers, Fisker shares education about sustainability and how the vehicle integrates sustainable systems thinking from design through development and end of use. Prospective customers would be able to “touch and feel” the vehicles at immersive Fisker Lounges and Center + locations. These centers will utilize dynamic augmented and virtual reality for customers to experience the vehicles, their technology, and their sustainability features.

Home EV charging stations from Fisker’s global partner for home EV charging solutions, Wallbox, deliver top charging speeds and offer the full Wallbox energy management suite, including the capability to integrate renewable energy. The Wallbox chargers are available for purchase in the US, Canada, and Europe through the Fisker website. With Fisker’s global partner, owners may enjoy their EVs to the fullest.

Fisker FinanceSM, a digital financing platform that provides Fisker customers with convenient loan purchase offerings on a direct-to-consumer digital platform. The platform enables customers to apply for vehicle financing, receiving competitive, personalized decisions, plus the ability to finance vehicle accessories such as home charging equipment and factory-installed accessories.

Over the Air (OTA) Technology—We incorporate exciting, innovative, and sophisticated new software features into the Fisker Ocean. As technology updates become available, updates will reach our vehicles “over the air” and free of charge. Fisker is committed to ensuring our customers have an incredible experience with their vehicle and as a result, we will continue to make innovative software updates OTA, subject to hardware compatibility.

Benefits of our digitally connected vehicle appear in the infotainment system. Entertainment and productivity apps, mobility services, and navigation aids keep pace with the latest regional trends. The integrated and fully connected nature of our digital car provides new opportunities for innovation and enables functions previously impossible, such as predictive maintenance and remote fault diagnosis.

Edge computing, 4G, and ultra-low latency 4G connectivity allow cloud computing resources to be used as a seamless extension of the computing power in the car. Continuous software updates, both for embedded systems in the car and functions hosted in the cloud,
let the digital car grow and become smarter over its lifetime. Fisker also ensures our automotive design meets all functional safety requirements outlined by the International Organization for Standardization (ISO) and the Society of Automotive Engineers (SAE) 21434 and ISO 26262 which covers security management and cybersecurity within the Fisker product development lifecycle. More information on our cybersecurity features can be found in the Smart Management section of this report.

The suite of innovations is designed to build on the Fisker customer experience making the process seamless and efficient.
The Fisker Ocean has the lowest published carbon footprint of any electric SUV.

In June 2023, we published the Fisker Ocean LCA closely following our first vehicle deliveries. The multiyear LCA process resulted in a report offering a high-quality, data-driven analysis of the emissions impact of the Fisker Ocean. Data covered the full life of the vehicle, from raw materials to the dismantling and dispersing of materials. The report—which goes beyond the industry standard to include battery recycling—has the lowest published carbon footprint results on the market. The results reinforced Fisker’s standards to consider sustainability with every decision.

Our Fisker Ocean LCA is structured by environmental management frameworks, such as ISO 14040, 14044, and ISO 14067, as well as the Product Life Cycle Accounting and Reporting Standard published by the greenhouse gas (GHG) Protocol. Considerations within each phase of the full life cycle of the vehicle are measured, discussed, and analyzed. The results from the LCA detail our improvements across many stages of development and provide insight into our future projects, Alaska, PEAR, and Ronin. Continuous sustainable innovations within our assessment contribute to our aspirational goal of building a climate-neutral vehicle by 2027.
Fisker was founded on the principle of People and Planet First. People and Planet First is a daily decision-making practice. It is a cultural norm as we strive to build A Clean Future for All. This mindset shows in everything we do both internally and externally. Our sustainable practices and technology-forward approach challenge traditional decisions.

Fisker aligns our business function with the principles of the United Nations Global Compact (UNGC) and the Sustainable Development Goals (UN SDGs) and reports the SASB Standards against the Automobiles subsector of the Transportation sector.
UNGC
As a signatory member and participant in the UNGC, we are committed to following the ten principles in the areas of Human Rights, Labor, Environment, and Anti-corruption.

UN SDGs
At Fisker, adopting the principles of the UN SDGs is fundamental to our business. In 2022, we increased the complexity of our teams. Each functional department has again identified UN SDG-based objectives and set performance targets. Departments internally report milestones to achieve targets, meeting with a regular cadence to report progress and course correct, as needed.

Fisker uses the UN SDGs as a framework to focus on impactful ESG work materially relevant to our business.

Fisker Operates Differently
The Fisker approach radically challenges what it means to be an original equipment manufacturer (OEM) in the automotive industry. Our commitment to design, innovation, and clean mobility drives every facet of the business. Fisker seeks the best methods and materials to promote a circular economy while considering customers, employees, shareholders, and communities. Our goal is to improve the planet and the lives of people through the most sustainable business practices.
Reimagining the Automotive Industry
Fisker is a design forward, digitally driven company focused on innovations that challenge the traditional automotive industry.

Purpose
Our carefully curated team is focused on executing all aspects of vehicle functionality and the ownership experience though the lens of design, sustainability, and innovation.

New Financial Paradigm
Our asset-light, direct-to-consumer operating model supports recurring revenue, reduced cyclability, and a rapid path to production and profitability.

Asset-Light Model
For decades, automotive companies have worked within the same business model, requiring a significant up-front financial commitment to create asset-heavy and environmentally impactful delivery-to-distribution points for the consumer. At Fisker, we shifted this thinking into a more modern, nimble, technology-forward “asset-light” approach. Asset-light is a modernized business model that squarely supports our values and purpose.

Consumer Experience
We purposefully designed a frustration-free ownership model, ensuring a friendly and engaging experience with easy, efficient solutions from reservation, acquisition, service, through end-of-use.

Customers can save time through our convenient and easy-to-use app, allowing customers to schedule service and maintenance. In partnership with third-party service providers, Fisker is building a network of customer touchpoints that will include physical service locations, mobile service, and test drives. Delivery and service options will meet customer needs at home, Center +, or Fisker Lounge locations. Fisker partners with established North American and European service providers to create a hassle-free, app-based service experience through the entire vehicle ownership.
Supply Chain

Our mission is to create the world’s most emotional and sustainable vehicles. At Fisker, we partner with suppliers who share our values concerning fair treatment of people and the environment. Our partners, such as Magna, track and report social and environmental key performance indicators for evaluation and improvement.

We work with partners and like-minded suppliers to promote localization and sustainable practices. Through engineering studies and partnerships with suppliers, we have identified improved materials that lower our environmental footprint.

The Fisker Responsible Sourcing Policy formalizes the following fundamental principles:

• Follow all applicable legal and regulatory requirements
• Conduct business with ethics, integrity, fairness, and transparency
• Practice and promote fair working conditions and fair business practices
• Conflict-free materials
• Transparency of business practices and material provenance
• Elevate and continually improve
• Annually audit and verify suppliers, documents, and material through digital means and on-site observation

Material Selection

At Fisker, we seek to be responsible for our material sourcing from raw materials through manufacturing, re-use, recycling, disposal, and efficiency of processes for our products and built environment. Responsible supplier engagement within our own supply chain and our partners’ is critical. Our teams consider material selection from a series of criteria including:

• Performance
• Content
• Aesthetics
• Location
• Origin: chain of custody, respect for human rights
• Environmental impact + carbon footprint
• Re-use, recyclability
• Innovation opportunities

Engineers and designers analyze materials for recycled, and bio-based content, recyclability, and sustainable production quality. This process helps optimize items for performance, aesthetics, and sustainable attributes. This process is repeated for continuous improvement.
Conflict Minerals
Fisker recognizes Tungsten, Tin, Tantalum, Gold (3TG), and Cobalt as conflict minerals. Our suppliers must agree to the following:

• Perform a broad risk analysis with verifiable and auditable data
• Collect Reasonable Country of Origin (RCOI) data
• Comply with Section 1502 of the Dodd-Frank Wall Street Consumer Protection Act (Dodd-Frank Act), and the rules and regulations promulgated thereby

We recognize that practices for attaining certain animal products can be inhumane and negatively impact the environment. At Fisker, we do not support or contribute to any inhumane or environmentally irresponsible practices.

Fisker pays attention to sustainability in even the smallest details. Fisker branded merchandise has a list of sustainable considerations and follows a specific merchandise guide. One hundred percent of merchandise suppliers and service center vendors are required to meet International Labour Organization (ILO) requirements.
Supplier Proximity
Localization is an important factor to reduce carbon footprint. Fisker prioritizes suppliers located within 1,000 km of production, allowing minimal impact from transportation. More than 75 percent of our suppliers for the Fisker Ocean are within this radius. As with suppliers, Fisker challenges logistics partners to prioritize the use of rail and electric transport to support our aspirational goal of creating a climate-neutral vehicle.

Vehicle Sustainability and Safety

Sustainability
At Fisker, we work diligently to achieve a sustainable product through all phases of vehicle development without compromising quality and design. Suppliers must optimize recycled content in all areas such as structural metals. Our suppliers must share our vision and contribute sustainably to our product.
Case Study: Packaging Planning

Fisker is highly focused on maximizing the sustainability of inbound packaging for the Fisker Ocean.

A dedicated team reworked our use of steel racks. The team began with a heavy steel rack of 290 kg and a light steel rack of 220 kg. The team reduced the two racks to one combined new standard rack weighing just 170 kg. The result had several positive effects such as reduced CO2 during transportation, decreased use of steel, and a lower price.

Our purchasing team finds every opportunity to redeploy packaging and monitors material with an effort to use those that are easy to recycle and environmentally compatible.

Fisker meets and exceeds the German Association of the Automotive Industry (VDA) Standards and the Automotive Industry Action Group (AIAG) in North America.

Safety

The production of the Fisker Ocean began in November 2022 in Graz, Austria. Immediately following production, teams focused on testing for regulatory compliance and key certifications in the US and the Europe. In 2022, required vehicle homologation safety testing was completed in Europe through the certification body, IDIADA. Certification will be received in 2023.

Consumer ratings regarding safety will be submitted in 2023.
2022 ESG Highlights

- Began production of Fisker Ocean in November 2022 with more than 50 vehicles produced by end of year
- Released our Code of Business Conduct and Ethics and Environmental Policies
- Expanded our workforce by more than 78%
- Redesigned vehicle transport packaging to a singular steel rack replacing our two previous versions. The change resulted in weight reductions of 23% and 41% respectively, lowering both cost and CO2 consumption during transport
- Completed inaugural CDP Climate Change questionnaire
Growing our Fisker workforce requires experts that understand the Fisker culture, a team with deep functional expertise, and a passion to tread lightly in our shared environment. Many current professionals will grow to leadership positions tracking our company’s growth. Our workforce, including our human resources team, expanded in 2022 by more than 78 percent.

Our sustainability mindset prompted early planning for transparent reporting. In 2022, our improved systems provide a clearer data set to guide our practices. We have improved our attraction and retention to help bolster our workforce towards our mission.
Employee Snapshot

<table>
<thead>
<tr>
<th>Country</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>US</td>
<td>415</td>
<td>118</td>
<td>533</td>
</tr>
<tr>
<td>Canada</td>
<td>6</td>
<td>1</td>
<td>7</td>
</tr>
<tr>
<td>India</td>
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<td>17</td>
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<tr>
<td>China</td>
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<tr>
<td>Austria</td>
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<td>25</td>
</tr>
<tr>
<td>Denmark</td>
<td>6</td>
<td>1</td>
<td>7</td>
</tr>
<tr>
<td>France</td>
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</tr>
<tr>
<td>Germany</td>
<td>40</td>
<td>14</td>
<td>54</td>
</tr>
<tr>
<td>Norway</td>
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<td>0</td>
<td>3</td>
</tr>
<tr>
<td>UK</td>
<td>5</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>608</strong></td>
<td><strong>153</strong></td>
<td><strong>761</strong></td>
</tr>
</tbody>
</table>

As of 12/31/2022

Diversity, Equity, and Inclusion (DEI)

Fisker strives to reinforce DEI in everything the company does, both internally and externally. DEI, like sustainability, has been integral to our culture since the company was founded and is nurtured and emphasized as the company grows. At Fisker, inclusion unleashes the power of diversity. At the same time, the pursuit of equity eliminates barriers, engenders respect, enhances dignity, and helps us recognize that our employees, customers, and partners are unique.

We endeavor to foster a sense of belonging and empowerment in our workplace, create sustainable products for our customers, listen before engaging in our communities, and labor as a team alongside our various suppliers. Our environment is inclusive, accepting, authentic, and free of judgments and bullying. We celebrate the varieties of race, gender, sexual orientation (LGBTQ+), creed, age, and abilities, and we actively support the freedom of an individual to express themselves in appearance and identity.

Fisker values defined our decision-making. Diverse employee representation is a key factor to our culture. We have begun to develop Employee Resource Groups (ERGs). ERGs foster employee engagement, provide support, networking, and promote an inclusive culture. Our first ERG, Women at Fisker, helps build the foundation for future ERGs. A dedicated group representing the ERG took a step forward in 2022.
to build bylaws and a structure to guide the group’s success for future ERGs. Women at Fisker creates awareness around issues women face in the workplace.

Fisker’s commitment to diversity is evident starting with the Board of Directors. Our eight-person board includes three women and three minority members and incorporates a diversity strategy in board succession planning. The Board of Directors oversees Fisker’s diversity programs and targets, including diversity recruitment goals.

Our values are protected by our leaders and bolstered by a company-wide mandate to be transparent. Our policies are global, as we believe human rights for all people must be guarded and defended. Fisker wants everyone who works for us and with us, and anyone who interacts with our company or uses our products, to experience a strong sense of belonging and intrinsic value.

**DEI Training**

To reinforce our intentions and provide our employees with a common language, a training plan was developed in partnership with the ESG team on topics related to social principles. The planning, development, and design completed in 2022 will prompt the release of a series of workshops in 2023:

- Unconscious Bias
- Microaggressions in The Workplace
- Promoting Equity
- Building Inclusive Team (Leadership)
- Conflict Resolution
- Navigating Cross-Cultural Communication and Cultural Competence

**Talent Development**

**Recruitment**

In 2022, Fisker emphasized hiring opportunities for women, Black, Indigenous, and people of color (BIPOC) minorities, without bias of gender identity. Fisker implemented change through a purposefully designed interview panel, posting open positions in diverse publications including online job boards, and conducting outreach at local colleges and universities, with a specific focus on technology and engineering. We partnered with veteran groups and local government agencies to build a consistent pipeline of diverse talent. Looking forward, we will work to identify the tools needed to provide data-based decision-making.
Onboarding
At Fisker, we ensure that we are training, cultivating, and promoting internal talent who contribute to our culture.

During the first day of onboarding, every employee, regardless of function, is educated on Fisker’s foundational ESG purpose and how it is integrated into our daily decision-making. We challenge each employee to consider these questions with every task:

- Are we doing the best we can for the environment?
- Are we doing the best we can for the fair treatment of people?

We encourage our employees to support and get involved with environmental and social initiatives within our corporate offices. These initiatives increase awareness around climate-related issues. Our employee-driven initiatives include our paperless policy, reducing site waste, increasing recycling, community service, donations, and other work, both in our communities and in our corporate offices.

Development
Our employees drive Fisker’s success. We are growing quickly, reinforcing the need for expanded and continued development opportunities for our employees.

In 2022, we made great strides in our employee development offerings.

<table>
<thead>
<tr>
<th>Internship Program</th>
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<tbody>
<tr>
<td>We launched our inaugural internship program designed to attract young talent to Fisker. The program fosters the manager and intern relationship through mentorship and adds a regular Human Resources connection and opportunities to engage with executives.</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Fisker Leadership Academy</th>
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<tbody>
<tr>
<td>The Fisker Leadership Academy is high-level education to build management skills. The program is under development to include programming on leadership, talent acquisition, new hire onboarding, performance management, wage and hour compliance, total awards, team building, DEI, offboarding, and training and development.</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Annual Performance</th>
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<tbody>
<tr>
<td>Fisker employees have an annual performance process that includes goal setting, feedback, and an annual performance review. Through our Leadership Academy, our managers are being trained to handle our course correction process and receive coaching on how to build a high-performance team.</td>
</tr>
</tbody>
</table>

We are excited to launch these new programs for our employees and look forward to reporting results in the future.
Occupational Health and Safety
The health and safety of our employees is always a priority. Fisker ensures safe working conditions at all our facilities and continues to conduct ongoing assessments of risks and hazards in the workspaces within the US Occupational Safety and Health Administration (OSHA) compliance parameters.

In 2022, we began the process of developing a company-wide Injury and Illness Prevention Program (IIPP) training. The first step was to survey managers to help identify necessary training topics. We surveyed managers from two California locations, a vehicle engineering site in La Palma and a Fisker Lounge at The Grove in Los Angeles. In 2023, educational modules will be created, both internally and with the help of third-party vendors.

We gathered an internal team of certified experts to create our 2022 Training Programs:

- Welding training—Ensuring welding certifications were in place
- Ladder safety—In-house training with documentation and signage needed
- Spills and slipping—Identify potential slip areas and spill kit needs.
- Educate employees with both slip and spill kit training
- Vehicle operation certification

Benefits
As Fisker grows, so does the complexity of our teams. In 2022, Fisker added a compensation team to manage benefits, awards, and compensation. The team conducted an analysis developing a full compensation strategy building standards, job evaluation methodology, and setting pay grades. As part of this process, the team conducted a pay equity analysis resulting into 2023 action plans.

In the US, Fisker offers medical, dental, vision, short- and long-term disability, and life insurance with premiums for employee-only coverage paid 100 percent paid by Fisker. Outside the US, we offer medical coverage in India as well as ensuring we comply with all legal requirements for benefit coverage. Retirement benefits, such as 401k plans, are available for all US employees, as well as provident funds for employees in India. In 2023, research will be conducted on a series of potential benefit enhancements including mental health and family benefits.
Community Engagement
A conscious consideration of where we live, work, and play harmonizes perfectly with our sustainability outlook. While headquartered in Manhattan Beach, CA, our diverse workforce is from every part of the planet. How we work, and how we produce products, align with our collective environmental stewardship. We recognize that as we grow, so must our social and environmental responsibility. We continue to develop our social accountability in ways that relate to our business and employees.

As a California-based company, the Pacific Ocean is our neighbor and a cherished reminder of our relationship with the environment. In 2022, Fisker employees continued to participate in bi-annual beach clean-ups, combing the sands to fill bags with beach plastic and other discarded materials. The commercial-sized bags are then post-sorted for any potential reuse and recycling. Each clean-up drew out about 20-30 employees and in our October 2022 effort, we removed 27 kg of trash and 4 kg of recovered recyclable materials.
Small Footprint. Big Impact.

We are committed to a Clean Future for All. This vision applies to the full life cycle of our products, operations, and our supply chain.

**Climate Change**

Climate change is real. We acknowledge the risks to the environment, our business, and the broader community associated with a 2-degree Celsius increase in global warming. At Fisker, we strongly believe the most effective way for our company to protect the environment and mitigate climate change is through scientific measurement, continual improvement, and disclosure. We are committed to communicating the importance of climate action to all stakeholders, including our employees around the globe, shareholders, business partners, supply chain, and the public.

In 2022, Fisker enacted our Environmental Policy outlining the key principles set forth by our executive leadership team. The policy is reviewed and updated on an annual basis. We provide all our employees
training that supports the integration and advancement of sustainability and climate initiatives into all aspects of our business and cross-functional teams.

To closely track our progress, in 2022 we began the build of a utility dashboard to track our consumption and identify efficiencies.

**Emissions**

**Energy**
At Fisker, the first step in environmental stewardship is to use less. Our principles in responsible energy begin with efficiency. We practice efficient processes to reduce energy consumption from our operations and advocate for the same through our supplier base. Although we do not always have direct control, we prioritize energy efficiency and renewable energy when expanding our operations and contracting for services. We expect our service providers and partners to do the same. Suppliers are provided with a copy of the Environmental Policy along with the Responsible Supplier Policy.

**Renewable Energy**
At Fisker, we believe renewable energy is an essential part of a Clean Future for All. Renewable energy is our primary preference when sourcing energy. Our 2022 footprint included primarily office space, where we ensured that our locations included renewable energy sources whenever possible. Additionally, the Fisker Ocean is manufactured in a facility that is fully supplied by renewable energy.

We advocate for renewable energy through our supplier base, manufacturing partners, operations, and charging networks as part of our renewable energy program. As a digital-first, next-generation mobility company, Fisker believes electrification of the mobility industry is vital for a transition to a zero-emissions economy. Critical aspects of electrification are:

- Clean, efficient, local logistics options
- Transition to on-site and grid-supplied renewable energy
- Access to affordable charging
We recognize the contribution of the mobility industry to global GHG emissions. Globally, road transportation has a significant opportunity to make an impact to reduce global emissions. Fisker passionately commits to supporting products and services that enable the transition to a low-carbon future. To challenge ourselves and the industry, we have set an aspirational goal to create a climate-neutral vehicle by 2027.

### Global CO₂ Emissions from Transport

This is based on global transport emissions in 2018, which totalled 8 billion tonnes CO₂.

- **45.1%** Road-Passenger
  - Includes cars, motorcycles, buses, and taxis

- **29.4%** Road–Freight
  - Includes trucks and lorries

- **11.6%** Aviation
  - 8% passenger, 19% from freight

- **10.6%** Shipping

- **1%** Rail
  - Mainly transport of oil, gas, water, steam and other materials via pipelines

- **2.2%** Other
  - Mainly transport of oil, gas, water, steam and other materials via pipelines

Of passenger emissions: 60% from international, 40% from domestic flights.

Data Source: Our World in Data based on International Energy Agency (IEA) and the International Council on Clean Transportation (ICCT). Licensed under CC-BY by the author Hannah Ritchie.

Our product carbon footprint will always consider contributors such as avoiding tailpipe emissions, reducing fossil fuels, transportation efficiency, reducing volatile organic compounds (VOCs), and reducing fuel combustion during production and distribution.

In our inaugural sustainability report last year, we released our GHG emissions. In 2022, we have an increase in combined Scopes 1 and 2 emissions of 13.56% percent over 2021. The expected rise is due to an increase in the number and types of our physical locations—this means additional operational work compared to office work—and a more than 78 percent increase in our workforce. However, normalizing to an intensity by employee reveals a reduction of more than 50 percent.

### Fisker GHG Scopes 1 and 2 Emissions

<table>
<thead>
<tr>
<th>Scope 1Emissions (t CO₂eq)</th>
<th>Scope 2 Emissions (t CO₂eq)</th>
<th>Scope 1 + Scope 2 Emissions (t CO₂eq)</th>
<th>Scope 1 + 2 Emissions per Employee (Kg CO₂eq / Employee)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>154.31</td>
<td>258.16</td>
<td>412.47</td>
</tr>
<tr>
<td>2021</td>
<td>209.19</td>
<td>164.04</td>
<td>363.22</td>
</tr>
</tbody>
</table>

Our Scopes 1 and 2 emissions are calculated according to the GHG Protocol Corporate Accounting and Reporting Standard. In cases where estimations were made, primary data-driven averages were calculated.
Water

Water is a precious resource. Fisker respects the challenge the world faces to have access to clean water. Our responsibility is to communities, clean water systems, and the promotion of healthy planet ecology. We are committed to the responsible use of water in our own operations and what we can influence in our supply chain.

Some of the most critical areas of concern within our commitment are:

- Conservation and efficiency
- Clean water
- Effluents
- Ecology/Wetlands
- Toxic emissions and waste

To protect water systems, we will focus on these areas:

- Responsibly using and discharging water in our own operations
- Protecting water systems, wetlands, and other sensitive ecosystems
- Minimizing waste and using business practices that avoid toxic waste
- Influencing our suppliers and service providers
- Communicating best practices to our workforce and our supply chain

Ocean Protection

Oceans and the water systems that feed into them are our planet’s lifeblood and must be respected and treated with care. Therefore, we will minimize plastics and support ocean, beaches, and ocean-bound plastic cleanup.

Based on current information regarding risks to sea ecology, Fisker will not support deep seabed mining, especially for minerals and heavy metals. While a function of this is captured within the Conflict Minerals Reporting Template, we expect our suppliers to inform us if there are any violations of this requirement.

We respect sensitive and vulnerable ecosystems, such as the Arctic Circle. We have signed the Arctic Shipping Corporate Pledge through the Ocean Conservancy, committing to not ship our products through the Arctic.

Waste

At Fisker, we endeavor to use better, use less, and use again. Efficient use of materials and natural resources are paramount to a responsible
operations program and supply chain. We will continue to create best practices in our own operations and expect our suppliers will operate in the same responsible manner.

Hazardous waste or HAZMAT poses a risk to ecosystems, clean water, human and animal health, and it must be handled and disposed of in accordance with international and local regulatory standards. We expect our suppliers to follow these same practices.

Non-hazardous waste should be a high priority as an outcome of an efficient process. We expect our suppliers to consider their own operations and always look for ways to reduce waste and increase reuse and recycling. To be as efficient as possible, our suppliers should meter, track, and year-over-year improve upon:

- Diversion Rate
- Recycling %
- Re-use %
- Water Use

**Office Operations**

Our offices represent our sustainable culture. While each office varies in some way, our mantra holds true across our footprint: use better, use less, use again. Offices chosen include an evaluation of environmental impact, with most powered by a 50 percent + renewable energy source or holding an environmental certification.

Additionally, sound practices have been implemented including outfitting offices with pre-owned furniture, along with recycling and composting programs (where available), green custodial products, green pest control, and employee meals sourced through local providers with meatless options. Our paperless policy supports our digital-forward workplace. We continue to track any unavoidable paper and ink purchasing and printing, which requires approval by our Vice President of Information Technology (IT). These practices further reinforce our sustainable culture.

In 2022, we began building a set of internal standards that guide our built environment. The project is informed by the Leadership in Energy and Environmental Design (LEED) and WELL Building standards. While still in process, our aim is to create a set of standards by which we can make early decisions and then score locations against our expectations for details such as procurement, lighting, HVAC, logistics, procurement, furniture, etc.
Governance

Board of Directors Snapshot

- **Gender**
  - Female: 37.5%
- **Ethnicity**
  - White or Caucasian: 62.5%
  - African American or Black: 25%
  - Asian: 12.5%
- **Independence**
  - Independent: 75%

Board of Directors

- Henrik Fisker
  - Chief Executive Officer
  - Chairman of the Board of Directors
- Wendy J. Greuel
- William R. McDermott
- Nadine I. Watt
- Dr. Geeta Gupta-Fisker
  - Chief Operating Officer (COO)
  - Chief Financial Officer of Fisker Inc. (CFO)
- Mark E. Hickson
- Roderick K. Randall
- Mitch Zuklie
ESG Oversight

The Board of Directors maintains oversight of critical ESG materials. We have an ESG Advisory Council, comprised of non-Company ESG leaders, our head of ESG, and chaired by our company CEO. This Council helps shape our strategy, specific actions, and commitments and works with us to engage in dialogue with NGOs and other stakeholders on critical civic issues.

Our Head of ESG leads our internal ESG governance structure, including a company leadership planning team that holds weekly meetings and a monthly executive management strategy team, with chief company officers.

<table>
<thead>
<tr>
<th>Head of ESG</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fisker appointed a head of ESG who partners with every business function across the company.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ESG Working Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>With leadership representatives from key functional areas, the ESG Working Group meets weekly to guide strategy alignment and address new issues.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Executive Leadership</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive leadership meets with the ESG director monthly to review progress towards, and provide sponsorship of, achieving long-term goals.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ESG Advisory Council</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Council is chaired by the Company CEO, with the head of ESG as secretary. The council currently has one member from outside the organization and will add additional outside members with proven social and environmental impact track records. Fisker ESG Advisory Council meets 2x yearly to discuss public-facing issues and recommend actions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Board of Directors</th>
</tr>
</thead>
<tbody>
<tr>
<td>The diverse Fisker Board of Directors oversees our environmental and social program strategy and reviews public disclosures.</td>
</tr>
</tbody>
</table>
Business Ethics

Fisker is committed to promoting high standards of honest and ethical business conduct and compliance with applicable laws, rules, and regulations. As part of this commitment, Fisker has published a Code of Business Conduct and Ethics. This code sets expectations and provides guidance applicable to all members of Fisker’s Board of Directors and officers, employees, independent contractors, and consultants.

Reporting procedures provide anonymity which are described in the Whistleblower Policy and these procedures are available on Fisker’s internal website. However, the reporting hotline is publicly available. Employees have the opportunity to raise questions or report potential violations of the code without any fear of retaliation in any form; it is the Company’s policy not to retaliate in such circumstances and the company will take prompt disciplinary action, up to and including termination of employment or service provider relationship for cause, against any employee who retaliates against the reporting employee.

Fisker’s Corporate Secretary is responsible for training new employees in code policies and conducting training sessions to refresh employees’ familiarity with this code.

Labor and Human Rights

Fisker is committed to upholding global labor rights and supports labor standards established in the ILO’s (International Labor Organisation) and OECD’s (Organisation for Economic Co-operation and Development) Fundamental Conventions. Our Labor and Human Rights Policy, established in 2021, is applicable to every employee, subcontractor, and third-party representative acting on behalf of Fisker.

Fisker conducts our global business with respect for human rights and dignity. Our Labor and Human Rights Policy adheres to UN Guiding Principles on Human Rights and the International Bill of Rights, including the United Nations Universal Declaration of Human Rights and the two international covenants. In addition, we commit to uphold the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and human rights principles established in the ILO’s Declaration on Fundamental Principles and Rights at Work. Fisker will take appropriate disciplinary action for violations of the policy, up to and including discharge of employees, subcontractors, and third-party representatives acting on behalf of the Company.
The policy outlines our position on the following topics:

- Community impact
- Diversity, equity, and inclusion
- Freedom of association and collective bargaining
- Safe and healthy workplace
- Workplace security
- Forced labor and human trafficking
- Child labor
- Work hours, wages, and benefits

**Risk Assessments and Audits**

Fisker requires selected suppliers and business partners to complete a self-assessment focused on labor practices, human rights, worker health and safety, environmental management, and business integrity. The Company will evaluate the level of risk associated with each supplier or partner and determine the need to conduct a compliance audit. When a supplier is assessed as high risk, a third-party audit of their facility is required. Issue resolution will depend on the type and severity of the issue.

**Training**

As part of mandated employee training, Fisker is developing training to help employees recognize and report human trafficking and other human rights violations. In addition, Fisker will provide additional training to members of the global team, who are tasked with communicating this policy to our global suppliers.

**Smart Management — Data Privacy and Cybersecurity**

To support our technology-driven business model and enhance the consumer experience, it is crucial to prioritize robust security and privacy measures for our data, technology, and product portfolio. Transformative advances in vehicle design, such as electrification, data sharing, and hyperconnectivity, are paving the way for self-driving smart vehicles and reshaping transportation and our interaction with cars. Connectivity and digitalization have become essential for our business operations, acknowledging the increasing reliance on cybersecurity to safeguard our enterprise and digital advancements.

Fisker state-of-the-art EV technology, including active safety, infotainment, and connectivity features, requires significant bandwidth and computing
The advanced electrical system architecture enables in-vehicle technologies to run seamlessly and in conjunction with each other. Cybersecurity is a core pillar of our Fisker Ocean architecture, with protective features in both the hardware and software layers. Our security and privacy-by-design approach considers digital risk at the concept and throughout the product’s lifecycle, a process that is key to maintaining compliance with various regulations.

In 2022, Fisker designed its vehicle cybersecurity foundation with a focus in three areas: people, process, and technical implementation.

<table>
<thead>
<tr>
<th>People</th>
<th>Processes</th>
<th>Technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designing the structure and team to be ready for vehicle production and post-production certification</td>
<td>Capturing the right process and procedure, aligned with certification and applicable global ISO standards</td>
<td>Implementing risk assessments, preparing specifications, and ensuring proper build within vehicle</td>
</tr>
</tbody>
</table>

The groundwork laid in 2022 provided solid preparation for precision testing and certification processes in 2023 for both US and EU authorities.

Fisker aligns our risk management system to the internationally recognized ISO 27001 and ISO/SAE 21434 standards, which serve as the bedrock of our global cybersecurity and data protection policy.

Our goal is to continuously balance technological advances, stay informed by risk management principles, and maintain the required attention to the potential risks they pose to the environment. The continuous evolution of the digital vehicle, the expansion of the vehicle ecosystem, and the advent of autonomous driving capabilities will inevitably continue to elevate cybersecurity and privacy concerns to another level of complexity and risk.

Whether it is vigilantly keeping watch of our vehicle ecosystem or our Fisker corporate systems, cybersecurity and data protection must be part of our comprehensive corporate governance plan, ensuring the effective management of digital risks by continuously assessing and monitoring evolving threats and the regulatory landscape. To do this, Fisker implements continuous vulnerability scanning of our endpoints, cloud-based virtual machines and containers, and perimeter environments. Penetration testing is also performed at least annually or after significant change events and this includes testing of web services, application programming interface (API), mobile apps, and vehicle product technology.

Our company places a significant emphasis on cybersecurity and data privacy governance. The highest levels of the organization, including

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Fisker achieves key European vehicle certifications in 2023—

Fisker achieved compliance with United Nations Economic Commission for Europe (UNECE) World Forum for Harmonization of Vehicle Regulations (WP.29) 155 and 156 for cyber security and cyber security management system and software update and software update management system, respectively.

Additionally, Fisker was independently audited by IDIADA*. Auditors reviewed our cybersecurity management system (CSMS) and our Systems Update Management System (SUMS) and were awarded certification in April 2023. This provides Fisker with a three-year certificate of compliance, which is vehicle agnostic, paving the way for the sale of vehicles in the EU.

*Applus IDIADA is an internationally accredited Technical Service for the homologation of passenger cars, commercial vehicles, motorcycles and systems and components.
the Fisker Board of Directors, CEO, and COO, hold the responsibility of providing strategic oversight for the program and associated risks. In parallel, the Chief Information Security Officer, the Vice President of IT, and an executive council assume governance responsibilities at the next level and provide regular updates to the Board no less than once per quarter. To ensure comprehensive cybersecurity and data protection, an enterprise cybersecurity management team operates across all business areas. This team assesses risk management programs, safeguards vehicle systems against unauthorized access, protects business and customer data, establishes incident response readiness for field-related cybersecurity incidents, and monitors cyber risk originating from the supply chain.

To build collective awareness and ownership, Fisker began in 2022 to provide annual specialized cybersecurity training for developers, technical program managers, and engineers. Cybersecurity training is provided to all employees during new hire onboarding and annually thereafter.
Report Details

This is the second annual Fisker Inc., (NYSE: FSR) ESG Impact Report covering the calendar year 2022, with special updates according to the date of publication in 2023, each specifically indicated. Fisker reports the SASB Standards in a table at the end of this report. Fisker will not seek assurance for this report.

Fisker welcomes input from stakeholders on ESG strategy, activity, and reporting. If you have questions or comments, please contact Patrick Newsom, Head of ESG, at pnewsom@fiskerinc.com

Reporting Alignment

- SASB
- UNGC Signatory and participant
- UN SDG alignment

Awards, Recognition, and Certifications

- All-Electric Fisker Ocean Wins Green Car Journal's 'Green SUV of the Year 2023' Award
- All-Electric Fisker Ocean displayed at 2022 Mondial de l'Auto in Paris
- San Francisco Green Certification
- Manhattan Beach Green Business Certification

Policy Reference

- Code of Business Conduct and Ethics (released in 2022)
- Diversity Policy
- Environmental Policy (released in 2022)
- Engagement Statement
- Labor and Human Rights Policy
- Product Safety Disclosure
- Responsible Supplier Policy
## SASB Table

Fisker reports in alignment with the SASB Standards for the Automobiles subsector of the Transportation sector.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Accounting Metric</th>
<th>Disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Product Safety</strong></td>
<td>Percentage of vehicle models rated by the New Car Assessment Program (NCAP) with an overall 5-star safety rating, by region</td>
<td>N/A—November 2022 first production. Testing and customer release 2023.</td>
</tr>
<tr>
<td></td>
<td>Number of safety-related defect complaints, percentage investigated</td>
<td>N/A—November 2022 first production. Testing and customer release 2023.</td>
</tr>
<tr>
<td><strong>Labor Practices</strong></td>
<td>Percentage of active workforce covered under collective bargaining agreements</td>
<td>None of our employees are either represented by a labor union or subject to a collective bargaining agreement.</td>
</tr>
<tr>
<td></td>
<td>(1) Number of work stoppages and (2) total days idle</td>
<td>0</td>
</tr>
<tr>
<td><strong>Fuel Economy and Use-Phase Emissions</strong></td>
<td>Sales-weighted average passenger fleet fuel economy, by region</td>
<td>N/A—Every Fisker vehicle, including our first product, the Fisker Ocean, will be all-electric and zero-emissions.</td>
</tr>
<tr>
<td></td>
<td>Number of (1) zero emission vehicles (ZEV), (2) hybrid vehicles, and (3) plug-in hybrid vehicles sold</td>
<td>Every Fisker vehicle, including our first product, the Fisker Ocean, will be all-electric and zero-emissions. Fisker will conduct an LCA for every vehicle and every model year to evaluate and reduce carbon emissions.</td>
</tr>
<tr>
<td></td>
<td>Discussion of strategy for managing fleet fuel economy and emissions risks and opportunities</td>
<td>Every Fisker vehicle, including our first product, the Fisker Ocean, will be all-electric and zero-emissions. Fisker will conduct an LCA for every vehicle and every model year to evaluate and reduce carbon emissions.</td>
</tr>
<tr>
<td><strong>Materials Sourcing</strong></td>
<td>Description of the management of risks associated with the use of critical materials</td>
<td>The Responsible Supplier Policy outlines our conflict minerals policy.</td>
</tr>
<tr>
<td><strong>Materials Efficiency and Recycling</strong></td>
<td>Total amount of waste from manufacturing, percentage recycled</td>
<td>Not Available</td>
</tr>
<tr>
<td></td>
<td>Weight of end-of-life material recovered; percentage recycled</td>
<td>Fisker Ocean is designed to be at least 85% recyclable and 95% recoverable.</td>
</tr>
<tr>
<td></td>
<td>Average recyclability of vehicles sold</td>
<td>Fisker Ocean is designed to be at least 85% recyclable and 95% recoverable.</td>
</tr>
<tr>
<td><strong>Activity Metrics</strong></td>
<td>Number of vehicles manufactured</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>Number of vehicles sold</td>
<td>0</td>
</tr>
</tbody>
</table>