

Global Reporting Initiative (GRI) Content Index 2023

According to the GRI standard in this content index we report our ESG data for SGL Group. The data is mainly coming from our Annual Report 2023 and our Sustainability Report 2023.

AR = Annual Report

SR = Sustainability Report

Link to 2023 Annual Report and 2023 Sustainability Report: [Financial Reports | Scan Global Logistics](#) & [Sustainability Reports | Scan Global Logistics](#)

| DISCLOSURE | REFERENCES OR ANSWERS | OMISSION (PART OMITTED, REASON, EXPLANATION) |
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| ORGANIZATIONAL PROFILE | | |
| 102-1 Name of the organization | AR page 2 | |
| 102-2 Activities, brands, products, and services | AR pages 32-37 | |
| 102-3 Location of headquarters | AR page 3 | |
| 102-4 Location of operations | AR page 36-37 | |
| 102-5 Ownership and legal form | AR page 2 | |
| 102-6 Markets served | AR pages 36-37 | |
| 102-7 Scale of the organization | AR page 36-37 | |
| 102-8 Information on employees and other workers | AR page 36-37 | |
| 102-9 Supply chain | AR page 36-37 | |
| 102-10 Significant changes to the organization and its supply chain | AR page 30-37 | |
| 102-11 Precautionary Principle or approach | Environmental Policy, https://www.scangl.com/about/policies/ | |
| 102-12 External initiatives | SR page 9 | |
| 102-13 Membership of associations | SR page 9 | |
| STRATEGY | | |
| 102-14 Statement from senior decision-maker | SR pages 6-7 | |
| ETHICS AND INTEGRITY | | |

102-16 Values, principles, standards, and norms of behaviour SR pages 72-73 and 79-81

GOVERNANCE

102-18 Governance structure SR page 16-18

STAKEHOLDER ENGAGEMENT

102-40 List of stakeholder groups SR page 25

102-41 Collective bargaining agreements SR page 72-78

102-42 Identifying and selecting stakeholders SR pages 25

102-43 Approach to stakeholder engagement SR pages 25

102-44 Key topics and concerns raised SR pages 26-36

REPORTING PRACTICE

102-45 Entities included in the consolidated financial statements AR page 2

102-46 Defining report content and topic Boundaries SR pages 14-36

102-47 List of material topics SR pages 26-36

102-48 Restatements of information SR pages 60-61

102-49 Changes in reporting Sustainability Report 2023 follows the principles for reporting set by Corporate Sustainability Reporting Directive and reports within the framework of European Sustainability Reporting Standards.

102-50 Reporting period SR page 2

102-51 Date of most recent report Sustainability report 2023 published 27-03-2024

102-52 Reporting cycle SR page 2

102-53 Contact point for questions regarding the report esg@scangl.com

102-54 Claims of reporting in accordance with the GRI Standards Core Option, SR page 2

102-55 GRI content index See this report

102-56 External assurance SR pages 120-121

| DISCLOSURE | REFERENCES OR ANSWERS | OMISSION (PART OMITTED, REASON, EXPLANATION) |
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| ECONOMIC PERFORMANCE | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 | |
| 103-2 The management approach and its components | SR page 16-18 | |
| 103-3 Evaluation of the management approach | SR page 16-18 | |
| 201-1 Direct economic value generated and distributed | AR pages 8-28 | |
| 201-2 Financial implications and other risks and opportunities due to climate change | SR pages 41-45 | |
| 201-3 Defined benefit plan obligations and other retirement plans | Omitted | Data will be available through 2024. |
| 201-4 Financial assistance received from government | AR page 10-12 | |
| ANTI-CORRUPTION | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 98-104 | |
| 103-2 The management approach and its components | SR pages 14-36 and 98-104 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 205-1 Operations assessed for risks related to corruption | SR pages 98-104 | |
| 205-2 Communication and training about anti-corruption policies and procedures | SR page 98-104 | |
| 205-3 Confirmed incidents of corruption and actions taken | SR page 98-104 | |
| ANTI-COMPETITIVE BEHAVIOUR | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 98-104 | |
| 103-2 The management approach and its components | SR pages 14-36 and 98-104 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 and 98-104 | |
| 206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices | SR page 102 | |
| EMISSIONS | | |

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| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 38-61 | |
| 103-2 The management approach and its components | SR pages 14-36 and 38-61 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 305-1 Direct (Scope 1) GHG emissions | SR page 39 and 54-55 | |
| 305-2 Energy indirect (Scope 2) GHG emissions | SR page 39 and 54-55 | |
| 305-3 Other indirect (Scope 3) GHG emissions | SR page 39 and 54-55 | |
| 305-4 GHG emissions intensity | SR pages 55 | |
| 305-5 Reduction of GHG emissions | SR pages 39 and 54-55 | |
| 305-6 Emissions of ozone-depleting substances (ODS) | Omitted | The Greenhouse gas mapping undertaken in 2023 indicated no material ozone-depleting substances (ODS). |
| 305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions | NOX: 2,454 metric tonnes. SOX: 517 metric tonnes. PM10: 54 metric tonnes | |
| ENVIRONMENTAL COMPLIANCE | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 | |
| 103-2 The management approach and its components | SR pages 14-36 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 307-1 Non-compliance with environmental laws and regulations | SR pages 45 and 69-70 | |
| EMPLOYMENT | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 72-78 | |
| 103-2 The management approach and its components | SR pages 14-36 and 72-78 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 401-1 New employee hires and employee turnover | SR page 76 | |
| 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Omitted | Data will be available through 2024. |
| 401-3 Parental leave | SR page 76: | |
| OCCUPATIONAL HEALTH AND SAFETY | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 82-85 | |

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| 103-2 The management approach and its components | SR pages 14-36 and 82-85 |
| 103-3 Evaluation of the management approach | SR pages 14-36 |
| 403-1 Occupational health and safety management system | SR page 82-85 https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |
| 403-2 Hazard identification, risk assessment, and incident investigation | SR page 82-85 Mandatory requirement in ISO 45001 (Clause 6.1.). Supported by local legal requirements. ISO certificate and policy on website. https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |
| 403-3 Occupational health services | SR pages 82-85 Mandatory requirement in ISO 45001 (Clause 5.4.). Supported by local legal requirements. ISO certificate and policy on website. https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |
| 403-4 Worker participation, consultation, and communication on occupational health and safety | SR pages 82-85 Mandatory requirement in ISO 45001 (Clause 5.4.). Supported by local legal requirements. ISO certificate and policy on website. https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |
| 403-5 Worker training on occupational health and safety | SR pages 82-85 Mandatory requirement in ISO 45001 (Clause 7.2.). Supported by local legal requirements. ISO certificate and policy on website. https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |
| 403-6 Promotion of worker health | SR pages 82-85 |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | SR pages 82-85 Mandatory requirement in ISO 45001 (Clause 8.1.). Supported by local legal requirements. ISO certificate and policy on website. https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/ |

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| 403-8 Workers covered by an occupational health and safety management system | SR pages 82-85 | |
| 403-9 Work-related injuries | In 2023, we had 10 injuries. | |
| 403-10 Work-related ill health | 0 work-related ill health. | |
| TRAINING AND EDUCATION | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 72-85 | |
| 103-2 The management approach and its components | SR pages 14-36 and 72-85 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 and 72-85 | |
| 404-1 Average hours of training per year per employee | SR page 72-85 | |
| 404-2 Programs for upgrading employee skills and transition assistance programs | SR page 72-85 | |
| 404-3 Percentage of employees receiving regular performance and career development reviews | SR page 72-85 | |
| DIVERSITY AND EQUAL OPPORTUNITY | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 79-82 | |
| 103-2 The management approach and its components | SR pages 14-36 and 79-82 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 405-1 Diversity of governance bodies and employees | SR page 79-82 | |
| 405-2 Ratio of basic salary and remuneration of women to men | Omitted | Roll-out of global HR system is started and will enable full disclosure of this topic, when fully implemented. |
| NON-DISCRIMINATION | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 79-82 | |
| 103-2 The management approach and its components | SR pages 14-36 and 79-82 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |
| 406-1 Incidents of discrimination and corrective actions taken | SR page 79-82 | |
| HUMAN RIGHTS ASSESSMENT | | |
| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 72-76 | |
| 103-2 The management approach and its components | SR pages 14-36 and 72-76 | |
| 103-3 Evaluation of the management approach | SR pages 14-36 | |

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| 412-1 Operations that have been subject to human rights reviews or impact assessments | SR pages 72-76 |
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| 412-2 Employee training on human rights policies or procedures | SR pages 98-101 |
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| 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | Omitted |
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CUSTOMER PRIVACY

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| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 and 102-103 |
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| 103-2 The management approach and its components | SR pages 14-36 and 102-103 |
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| 103-3 Evaluation of the management approach | SR pages 14-36 |
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| 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | SR pages 98-103 |
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SOCIOECONOMIC COMPLIANCE

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| 103-1 Explanation of the material topic and its Boundary | SR pages 14-36 |
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| 103-2 The management approach and its components | SR pages 14-36 |
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| 103-3 Evaluation of the management approach | SR pages 14-36 |
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| 419-1 Non-compliance with laws and regulations in the social and economic area | SR page 98-104 |
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