

## Global Reporting Initiative (GRI) Content Index 2024

According to the GRI standard in this content index we report our ESG data for SGL Group. The data is coming from our Annual Report 2024.

AR = Annual Report

Link to 2024 Annual Report: [Financial Reports | Scan Global Logistics](#) & [Sustainability Reports | Scan Global Logistics](#)

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
<b>ORGANIZATIONAL PROFILE</b>		
102-1 Name of the organization	AR page 1	
102-2 Activities, brands, products, and services	AR pages 8-10	
102-3 Location of headquarters	AR page 1	
102-4 Location of operations	AR page 15-16	
102-5 Ownership and legal form	AR page 1	
102-6 Markets served	AR page 15-16	
102-7 Scale of the organization	AR page 15-16	
102-8 Information on employees and other workers	AR page 66-72	
102-9 Supply chain	AR page 15-16	
102-10 Significant changes to the organization and its supply chain	AR page 8-10	
102-11 Precautionary Principle or approach	Environmental Policy, <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>	
102-12 External initiatives	AR page 50	
102-13 Membership of associations	AR page 50	
<b>STRATEGY</b>		
102-14 Statement from senior decision-maker	AR pages 2	
<b>ETHICS AND INTEGRITY</b>		
102-16 Values, principles, standards, and norms of behaviour	AR pages 66-74	
<b>GOVERNANCE</b>		

102-18 Governance structure AR pages 27-30

#### STAKEHOLDER ENGAGEMENT

102-40 List of stakeholder groups AR page 35

102-41 Collective bargaining agreements AR page 68

102-42 Identifying and selecting stakeholders AR page 35

102-43 Approach to stakeholder engagement AR page 35

102-44 Key topics and concerns raised AR pages 34-41

#### REPORTING PRACTICE

102-45 Entities included in the consolidated financial statements AR page 1

102-46 Defining report content and topic Boundaries AR pages 34-41

102-47 List of material topics AR pages 40-41

102-48 Restatements of information AR pages 63-64

102-49 Changes in reporting Sustainability Statement 2024 comply with Corporate Sustainability Reporting Directive and reports within the framework of European Sustainability Reporting Standards.

102-50 Reporting period AR page 1

102-51 Date of most recent report Annual Report 2024 published 28-03-2025

102-52 Reporting cycle AR page 1

102-53 Contact point for questions regarding the report [sustainability@scangl.com](mailto:sustainability@scangl.com)

102-54 Claims of reporting in accordance with the GRI Standards Core Option, AR page 1

102-55 GRI content index See this report

102-56 External assurance AR pages 141-142

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
<b>ECONOMIC PERFORMANCE</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41	
103-2 The management approach and its components	AR page 27-30	
103-3 Evaluation of the management approach	AR page 27-30	
201-1 Direct economic value generated and distributed	AR pages 19-25	
201-2 Financial implications and other risks and opportunities due to climate change	AR pages 47-48	
201-3 Defined benefit plan obligations and other retirement plans	Omitted	Data will be available through 2025.
201-4 Financial assistance received from government	AR page 19	
<b>ANTI-CORRUPTION</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 81-84	
103-2 The management approach and its components	AR pages 34-41 and 81-84	
103-3 Evaluation of the management approach	AR pages 34-41	
205-1 Operations assessed for risks related to corruption	AR pages 31-32 and 81-84	
205-2 Communication and training about anti-corruption policies and procedures	AR page 81-84	
205-3 Confirmed incidents of corruption and actions taken	AR page 81-84	
<b>ANTI-COMPETITIVE BEHAVIOUR</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 81-84	
103-2 The management approach and its components	AR pages 34-41 and 81-84	
103-3 Evaluation of the management approach	AR pages 34-41 and 81-84	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	AR page 82	
<b>EMISSIONS</b>		

103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 45-55	
103-2 The management approach and its components	AR pages 34-41 and 45-55	
103-3 Evaluation of the management approach	AR pages 34-41	
305-1 Direct (Scope 1) GHG emissions	AR page 53-55	
305-2 Energy indirect (Scope 2) GHG emissions	AR page 53-55	
305-3 Other indirect (Scope 3) GHG emissions	AR page 53-55	
305-4 GHG emissions intensity	AR pages 55	
305-5 Reduction of GHG emissions	AR page 53-55	
305-6 Emissions of ozone-depleting substances (ODS)	Omitted	The Greenhouse gas mapping undertaken in 2025 indicated no material ozone-depleting substances (ODS).
305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	NOX: 4,675 metric tonnes. SOX: 714 metric tonnes. PM10: 103 metric tonnes	
<b>ENVIRONMENTAL COMPLIANCE</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41	
103-2 The management approach and its components	AR pages 34-41	
103-3 Evaluation of the management approach	AR pages 34-41	
307-1 Non-compliance with environmental laws and regulations	AR pages 45-64	
<b>EMPLOYMENT</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 66-72	
103-2 The management approach and its components	AR pages 34-41 and 66-72	
103-3 Evaluation of the management approach	AR pages 34-41	
401-1 New employee hires and employee turnover	AR page 66 and 69	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omitted	Data will be available through 2025.
401-3 Parental leave	AR page 69	
<b>OCCUPATIONAL HEALTH AND SAFETY</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 73-74	

103-2 The management approach and its components	AR pages 34-41 and 73-74
103-3 Evaluation of the management approach	AR pages 34-41
403-1 Occupational health and safety management system	AR page 73-74 <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>
403-2 Hazard identification, risk assessment, and incident investigation	AR page 73-74 Mandatory requirement in ISO 45001 (Clause 6.1.). Supported by local legal requirements. ISO certificate and policy on website. <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>
403-3 Occupational health services	AR pages 73-74 Mandatory requirement in ISO 45001 (Clause 5.4.). Supported by local legal requirements. ISO certificate and policy on website. <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>
403-4 Worker participation, consultation, and communication on occupational health and safety	AR pages 73-74 Mandatory requirement in ISO 45001 (Clause 5.4.). Supported by local legal requirements. ISO certificate and policy on website. <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>
403-5 Worker training on occupational health and safety	AR pages 73-74 Mandatory requirement in ISO 45001 (Clause 7.2.). Supported by local legal requirements. ISO certificate and policy on website. <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>
403-6 Promotion of worker health	AR pages 73-74
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR pages 73-74 Mandatory requirement in ISO 45001 (Clause 8.1.). Supported by local legal requirements. ISO certificate and policy on website. <a href="https://www.scangl.com/about/certificates/">https://www.scangl.com/about/certificates/</a> <a href="https://www.scangl.com/about/policies/">https://www.scangl.com/about/policies/</a>

403-8 Workers covered by an occupational health and safety management system	AR pages 73-74	
403-9 Work-related injuries	In 2024, we had 31 injuries.	
403-10 Work-related ill health	0 work-related ill health.	
<b>TRAINING AND EDUCATION</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41, 66-74 and 83	
103-2 The management approach and its components	AR pages 34-41, 66-74 and 83	
103-3 Evaluation of the management approach	AR pages 34-41, 66-74 and 83	
404-1 Average hours of training per year per employee	AR page 66-74 and 83	
404-2 Programs for upgrading employee skills and transition assistance programs	AR page 66-74 and 83	
404-3 Percentage of employees receiving regular performance and career development reviews	AR page 66-74 and 83	
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 66-74	
103-2 The management approach and its components	AR pages 34-41 and 66-74	
103-3 Evaluation of the management approach	AR pages 34-41	
405-1 Diversity of governance bodies and employees	AR page 27-30 and 69-72	
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.
<b>NON-DISCRIMINATION</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 66-72	
103-2 The management approach and its components	AR pages 34-41 and 66-72	
103-3 Evaluation of the management approach	AR pages 34-41	
406-1 Incidents of discrimination and corrective actions taken	AR page 66-72	
<b>HUMAN RIGHTS ASSESSMENT</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 34-41 and 66-74	
103-2 The management approach and its components	AR pages 34-41 and 66-74	
103-3 Evaluation of the management approach	AR pages 34-41	

412-1 Operations that have been subject to human rights reviews or impact assessments AR pages 66-74

412-2 Employee training on human rights policies or procedures AR pages 83

412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening Omitted

**CUSTOMER PRIVACY**

103-1 Explanation of the material topic and its Boundary AR pages 34-41 and 81-84

103-2 The management approach and its components AR pages 34-41 and 81-84

103-3 Evaluation of the management approach AR pages 34-41

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data AR pages 81-84

**SOCIOECONOMIC COMPLIANCE**

103-1 Explanation of the material topic and its Boundary AR pages 34-41

103-2 The management approach and its components AR pages 34-41

103-3 Evaluation of the management approach AR pages 34-41

419-1 Non-compliance with laws and regulations in the social and economic area AR page 81-84