

## Global Reporting Initiative (GRI) Content Index 2025

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 2025.

AR = Annual Report

Link to 2025 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 2	
102-2 Activities, brands, products, and services	AR pages 5-6	
102-3 Location of headquarters	AR page 2	
102-4 Location of operations	AR page 6	
102-5 Ownership and legal form	AR page 2	
102-6 Markets served	AR page 15-22	
102-7 Scale of the organization	AR page 15-22	
102-8 Information on employees and other workers	AR page 88-95	
102-9 Supply chain	AR page 15-22	
102-10 Significant changes to the organization and its supply chain	AR page 15-22	
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 72	
102-13 Membership of associations	AR page 72	
<b>STRATEGY</b>		
102-14 Statement from senior decision-maker	AR pages 7-8	
<b>ETHICS AND INTEGRITY</b>		
102-16 Values, principles, standards, and norms of behaviour	AR pages 88-96	
<b>GOVERNANCE</b>		

102-18 Governance structure AR pages 38-44

#### STAKEHOLDER ENGAGEMENT

102-40 List of stakeholder groups AR page 54-55

102-41 Collective bargaining agreements AR page 90

102-42 Identifying and selecting stakeholders AR page 54-55

102-43 Approach to stakeholder engagement AR page 54-55

102-44 Key topics and concerns raised AR pages 53-61

#### REPORTING PRACTICE

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

102-46 Defining report content and topic Boundaries AR pages 53-61

102-47 List of material topics AR pages 56-61

102-48 Restatements of information AR pages 85-86

102-49 Changes in reporting  
 The sustainability statement 2025 has been prepared in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), as transposed by the Danish Financial Statements Act.

102-50 Reporting period AR page 2

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

102-52 Reporting cycle AR page 2

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 2

102-55 GRI content index See this report

102-56 External assurance AR pages 171-172

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 56-61	
103-2 The management approach and its components	AR page 38-44	
103-3 Evaluation of the management approach	AR page 38-44	
201-1 Direct economic value generated and distributed	AR pages 27-36	
201-2 Financial implications and other risks and opportunities due to climate change	AR pages 53-61	
201-3 Defined benefit plan obligations and other retirement plans	Omitted	Data will be available through 2026.
201-4 Financial assistance received from government	AR page 28-29	
<b>ANTI-CORRUPTION</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 104-106	
103-2 The management approach and its components	AR pages 53-61 and 104-106	
103-3 Evaluation of the management approach	AR pages 53-61 and 104-106	
205-1 Operations assessed for risks related to corruption	AR pages 40-41 and 104-106	
205-2 Communication and training about anti-corruption policies and procedures	AR page 104-106	
205-3 Confirmed incidents of corruption and actions taken	AR page 104-106	
<b>ANTI-COMPETITIVE BEHAVIOUR</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 104-106	
103-2 The management approach and its components	AR pages 53-61 and 104-106	
103-3 Evaluation of the management approach	AR pages 53-61 and 104-106	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	AR page 106	
<b>EMISSIONS</b>		

103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 66-79	
103-2 The management approach and its components	AR pages 53-61 and 66-79	
103-3 Evaluation of the management approach	AR pages 38-41	
305-1 Direct (Scope 1) GHG emissions	AR page 66-79	
305-2 Energy indirect (Scope 2) GHG emissions	AR page 66-79	
305-3 Other indirect (Scope 3) GHG emissions	AR page 66-79	
305-4 GHG emissions intensity	AR pages 76	
305-5 Reduction of GHG emissions	AR page 66-79	
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: 4,943 metric tonnes. SOX: 494 metric tonnes. PM10: 85 metric tonnes	
<b>ENVIRONMENTAL COMPLIANCE</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-64	
103-2 The management approach and its components	AR pages 53-64	
103-3 Evaluation of the management approach	AR pages 53-64	
307-1 Non-compliance with environmental laws and regulations	AR pages 104-107	
<b>EMPLOYMENT</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 88-95	
103-2 The management approach and its components	AR pages 53-61 and 88-95	
103-3 Evaluation of the management approach	AR pages 53-61	
401-1 New employee hires and employee turnover	AR page 91	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omitted	Data will be available through 2026.
401-3 Parental leave	AR page 91	
<b>OCCUPATIONAL HEALTH AND SAFETY</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 88-96	

103-2 The management approach and its components	AR pages 53-61 and 88-96
103-3 Evaluation of the management approach	AR pages 53-61
403-1 Occupational health and safety management system	AR page 88-96 <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 88-96 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 page 88-96 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 page 88-96 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 page 88-96 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 page 88-96
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR page 88-96 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 page 88-96	
403-9 Work-related injuries	In 2025, we had 12 injuries.	
403-10 Work-related ill health	4 work-related ill health.	
<b>TRAINING AND EDUCATION</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 104-107	
103-2 The management approach and its components	AR pages 53-61 and 104-107	
103-3 Evaluation of the management approach	AR pages 53-61 and 104-107	
404-1 Average hours of training per year per employee	AR pages 53-61 and 107	
404-2 Programs for upgrading employee skills and transition assistance programs	AR pages 53-61 and 104-107	
404-3 Percentage of employees receiving regular performance and career development reviews	AR pages 93-94	
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 88-96	
103-2 The management approach and its components	AR pages 53-61 and 88-96	
103-3 Evaluation of the management approach	AR pages 53-61	
405-1 Diversity of governance bodies and employees	AR page 38-41 and 88-96	
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 53-61 and 88-96	
103-2 The management approach and its components	AR pages 53-61 and 88-96	
103-3 Evaluation of the management approach	AR pages 53-61	
406-1 Incidents of discrimination and corrective actions taken	AR page 88-96	
<b>HUMAN RIGHTS ASSESSMENT</b>		
103-1 Explanation of the material topic and its Boundary	AR pages 53-61 and 88-96	
103-2 The management approach and its components	AR pages 53-61 and 88-96	
103-3 Evaluation of the management approach	AR pages 53-61	

412-1 Operations that have been subject to human rights reviews or impact assessments AR pages 104-107

412-2 Employee training on human rights policies or procedures AR pages 105

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 53-61 and 104-107

103-2 The management approach and its components AR pages 53-61 and 104-107

103-3 Evaluation of the management approach AR pages 53-61

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data AR pages 106

**SOCIOECONOMIC COMPLIANCE**

103-1 Explanation of the material topic and its Boundary AR pages 53-61 and 104-107

103-2 The management approach and its components AR pages 53-61 and 104-107

103-3 Evaluation of the management approach AR pages 53-61 and 104-107

419-1 Non-compliance with laws and regulations in the social and economic area AR page 104-107