

Global Reporting Initiative (GRI) Content Index 2020

The table below provides references to where GRI metrics can be found in SGL Group’s 2020 Annual Report or 2020 Sustainability Report. Answers are provided directly where a reference to the metric is not available.

AR = Annual Report

SR = Sustainability Report

SGL Group’s 2020 Annual Report and 2020 Sustainability Report can be found at: <https://www.scangl.com/investor/>

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
ORGANIZATIONAL PROFILE		
102-1 Name of the organization	AR page 2	
102-2 Activities, brands, products, and services	AR pages 10-17	
102-3 Location of headquarters	AR page 3	
102-4 Location of operations	AR page 11	
102-5 Ownership and legal form	AR page 2	
102-6 Markets served	AR page 11	
102-7 Scale of the organization	AR page 10	
102-8 Information on employees and other workers	AR page 10	
102-9 Supply chain	AR page 10	
102-10 Significant changes to the organization and its supply chain	AR page 9	
102-11 Precautionary Principle or approach	Environmental Policy, https://www.scangl.com/about/policies/	
102-12 External initiatives	SR page 18	
102-13 Membership of associations	SR page 18	
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 52-54

GOVERNANCE

102-18 Governance structure SR page 17

STAKEHOLDER ENGAGEMENT

102-40 List of stakeholder groups SR page 18

102-41 Collective bargaining agreements SR page 45

102-42 Identifying and selecting stakeholders SR pages 18-19

102-43 Approach to stakeholder engagement SR pages 18-19

102-44 Key topics and concerns raised SR pages 18-19

REPORTING PRACTICE

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

102-46 Defining report content and topic Boundaries SR pages 20-23

102-47 List of material topics SR pages 20-21

102-48 Restatements of information No restatements

102-49 Changes in reporting No changes in reporting

102-50 Reporting period SR page 60

102-51 Date of most recent report First sustainability report: 28-04-2021

102-52 Reporting cycle SR page 60

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 62-63

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
ECONOMIC PERFORMANCE		
103-1 Explanation of the material topic and its Boundary	SR pages 18-21	
103-2 The management approach and its components	SR pages 16-17	
103-3 Evaluation of the management approach	SR pages 16-17	
201-1 Direct economic value generated and distributed	AR pages 4-7, 20-29	
201-2 Financial implications and other risks and opportunities due to climate change	SR pages 27-33	
201-3 Defined benefit plan obligations and other retirement plans	Omitted	Information unavailable: Data will be available in 2021.
201-4 Financial assistance received from government	AR page 20	
ANTI-CORRUPTION		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 52-53	
103-2 The management approach and its components	SR pages 16-19 and 52-53	
103-3 Evaluation of the management approach	SR pages 16-19	
205-1 Operations assessed for risks related to corruption	SR pages 52-53	
205-2 Communication and training about anti-corruption policies and procedures	SR page 52	
205-3 Confirmed incidents of corruption and actions taken	SR page 51	
ANTI-COMPETITIVE BEHAVIOUR		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 52-53	
103-2 The management approach and its components	SR pages 16-19 and 52-53	
103-3 Evaluation of the management approach	SR pages 16-19 and 52-53	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SR page 59	

EMISSIONS		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 28-31	
103-2 The management approach and its components	SR pages 16-19 and 30-31	
103-3 Evaluation of the management approach	SR pages 16-19	
305-1 Direct (Scope 1) GHG emissions	SR page 56	
305-2 Energy indirect (Scope 2) GHG emissions	SR page 56	
305-3 Other indirect (Scope 3) GHG emissions	SR page 56	
305-4 GHG emissions intensity	SR pages 56-57	
305-5 Reduction of GHG emissions	Omitted	Information unavailable: 2020 was SGL Group's first year of disclosure for GHG emissions. Comparison will be available next year.
305-6 Emissions of ozone-depleting substances (ODS)	Omitted	Information unavailable: As part of our science-based target setting process, we will calculate our emissions for ODS in the next 12-24 months.
305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	NOX: 6,126 metric tonnes. SOX: 435 metric tonnes. PM10: 318 metric tonnes	
ENVIRONMENTAL COMPLIANCE		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23	
103-2 The management approach and its components	SR pages 16-19	
103-3 Evaluation of the management approach	SR pages 16-19	
307-1 Non-compliance with environmental laws and regulations	SR pages 52-53	
EMPLOYMENT		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 44-47	
103-2 The management approach and its components	SR pages 16-19 and 44-47	
103-3 Evaluation of the management approach	SR pages 16-19	
401-1 New employee hires and employee turnover	SR page 58	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omitted	Information unavailable: Data will be available in 2021.

401-3 Parental leave	215 employees were entitled to parental leave (114 male, 101 female). 47 employees took parental leave (20 male, 27 female). 36 returned to work after parental leave (20 male, 16 female). 28 returned to work and are still employed after 12 months (18 male, 10 female).
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OCCUPATIONAL HEALTH AND SAFETY

103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 48-49
103-2 The management approach and its components	SR pages 16-19 and 48-49
103-3 Evaluation of the management approach	SR pages 16-19
403-1 Occupational health and safety management system	SR page 49 https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/
403-2 Hazard identification, risk assessment, and incident investigation	SR page 49 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	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 42-49 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 48-49 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	Omitted	Information unavailable: SGL Group offers non-occupational worker health support in many countries, but the full overview will be created and reported in 2021.
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pages 42-49 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/	
403-8 Workers covered by an occupational health and safety management system	SR page 49 All employees adhere to the SGL Group Health & Safety policy. 224 employees (15% of all SGL Group employees) are covered by the ISO 45001 certificate. This includes employees within the Industrial Projects division in Denmark and Sweden and all SGL Group employees in Sweden.	
403-9 Work-related injuries	In 2020 we had 10 injuries.	
403-10 Work-related ill health	Zero work-related ill health.	
TRAINING AND EDUCATION		
103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 45	
103-2 The management approach and its components	SR pages 16-19 and 45	
103-3 Evaluation of the management approach	SR pages 16-19	
404-1 Average hours of training per year per employee	3 hours per employee and 8 hours per operational employee.	
404-2 Programs for upgrading employee skills and transition assistance programs	SR page 45	
404-3 Percentage of employees receiving regular performance and career development reviews	0% as reviews were suspended in 2020 due to COVID-19.	

DIVERSITY AND EQUAL OPPORTUNITY

103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 46	
103-2 The management approach and its components	SR pages 16-19 and 46	
103-3 Evaluation of the management approach	SR pages 16-19	
405-1 Diversity of governance bodies and employees	SR page 58	
405-2 Ratio of basic salary and remuneration of women to men	Omitted	Information unavailable: The roll-out of a new global HR system began in 2021 which will enable full disclosure of this topic, when fully implemented.

NON-DISCRIMINATION

103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 46	
103-2 The management approach and its components	SR pages 16-19 and 46	
103-3 Evaluation of the management approach	SR pages 16-19	
406-1 Incidents of discrimination and corrective actions taken	SR page 59	

HUMAN RIGHTS ASSESSMENT

103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 44	
103-2 The management approach and its components	SR pages 16-19 and 44	
103-3 Evaluation of the management approach	SR pages 16-19	
412-1 Operations that have been subject to human rights reviews or impact assessments	Omitted	Information unavailable: No operations were assessed.
412-2 Employee training on human rights policies or procedures	SR pages 45 and 52	
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Omitted	Information unavailable: No agreements or contracts included clauses or were screened.

CUSTOMER PRIVACY

103-1 Explanation of the material topic and its Boundary	SR pages 18-23 and 54	
103-2 The management approach and its components	SR pages 16-19 and 54	
103-3 Evaluation of the management approach	SR pages 16-19	

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data SR pages 54 and 59

SOCIOECONOMIC COMPLIANCE

103-1 Explanation of the material topic and its Boundary SR pages 18-23

103-2 The management approach and its components SR pages 16-19

103-3 Evaluation of the management approach SR pages 16-19

419-1 Non-compliance with laws and regulations in the social and economic area SR page 53
