

SGL Group - International Sustainability Standards Board (ISSB) Content Index 2025

In accordance with the ISSB Standards, this content index presents SGL Group’s ESG disclosures. The data is derived from the SGL Group Annual Report 2025.

SGL Group’s 2025 Annual Report sustainability statement includes information prepared in alignment with IFRS S1 *General requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*. The tables below map the IFRS S1 and S2 requirements to the corresponding ESRS disclosure requirements, with references to the relevant pages in the sustainability statement.

Link to 2025 Annual Report: [Financial Reports | Scan Global Logistics](#)

IFRS S1

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S1-35(c)(ii)	SBM-3 Material impacts, risks and opportunities	Anticipated financial effects are not disclosed in 2025 as SGL Group has applied ESRS transitional provisions	-
S1-35(d)	SBM-3 Material impacts, risks and opportunities	Anticipated financial effects are not disclosed in 2025 as SGL Group has applied ESRS transitional provisions	-
S1-40(a)	SBM-3 Material impacts, risks and opportunities	Anticipated financial effects are not disclosed in 2025 as SGL Group has applied ESRS transitional provisions	-
S1-40(b)	SBM-3 Material impacts, risks and opportunities	Anticipated financial effects are not disclosed in 2025 as SGL Group has applied ESRS transitional provisions	-
S1-40(c)	SBM-3 Material impacts, risks and opportunities	Anticipated financial effects are not disclosed in 2025 as SGL Group has applied ESRS transitional provisions	-
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S1-49	E1-4 Targets for climate change	ESRS 1 MDR-T is applied	74
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IFRS S2

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