

Global Reporting Initiative (GRI) Content Index 2021

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 2021 and our Sustainability Report 2021.

AR = Annual Report

SR = Sustainability Report

Link to 2021 Annual Report and 2021 Sustainability Report: <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 14-23	
102-3 Location of headquarters	AR page 3	
102-4 Location of operations	AR page 18-19	
102-5 Ownership and legal form	AR page 2	
102-6 Markets served	AR pages 15, 18-19	
102-7 Scale of the organization	AR page 14	
102-8 Information on employees and other workers	AR page 14	
102-9 Supply chain	AR page 14	
102-10 Significant changes to the organization and its supply chain	AR page 12-13	
102-11 Precautionary Principle or approach	Environmental Policy, https://www.scangl.com/about/policies/	
102-12 External initiatives	SR page 21	
102-13 Membership of associations	SR page 21	
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 61-63

GOVERNANCE

102-18 Governance structure SR page 20

STAKEHOLDER ENGAGEMENT

102-40 List of stakeholder groups SR page 21

102-41 Collective bargaining agreements SR page 55

102-42 Identifying and selecting stakeholders SR pages 21

102-43 Approach to stakeholder engagement SR pages 21

102-44 Key topics and concerns raised SR pages 21

REPORTING PRACTICE

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

102-46 Defining report content and topic Boundaries SR pages 22-26

102-47 List of material topics SR pages 22-23

102-48 Restatements of information SR pages 70-72

102-49 Changes in reporting No changes in reporting

102-50 Reporting period SR page 70

102-51 Date of most recent report Sustainability report 2021: 31-03-2022

102-52 Reporting cycle SR page 70

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 76-77

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
ECONOMIC PERFORMANCE		
103-1 Explanation of the material topic and its Boundary	SR pages 21-23	
103-2 The management approach and its components	SR page 20	
103-3 Evaluation of the management approach	SR page 20	
201-1 Direct economic value generated and distributed	AR pages 5-8 and 26-37	
201-2 Financial implications and other risks and opportunities due to climate change	SR pages 32-34	
201-3 Defined benefit plan obligations and other retirement plans	Omitted	Information unavailable: Data will be available through 2022.
201-4 Financial assistance received from government	AR page 26	
ANTI-CORRUPTION		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 61-62	
103-2 The management approach and its components	SR pages 20-21 and 61-62	
103-3 Evaluation of the management approach	SR pages 20-21	
205-1 Operations assessed for risks related to corruption	SR pages 61-62	
205-2 Communication and training about anti-corruption policies and procedures	SR page 61- 62	
205-3 Confirmed incidents of corruption and actions taken	SR page 60	
ANTI-COMPETITIVE BEHAVIOUR		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 61-62	
103-2 The management approach and its components	SR pages 20-21 and 61-62	
103-3 Evaluation of the management approach	SR pages 20-21 and 61-62	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SR page 69	
EMISSIONS		

103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 30-34	
103-2 The management approach and its components	SR pages 20-21 and 30-34	
103-3 Evaluation of the management approach	SR pages 20-21	
305-1 Direct (Scope 1) GHG emissions	SR page 66	
305-2 Energy indirect (Scope 2) GHG emissions	SR page 66	
305-3 Other indirect (Scope 3) GHG emissions	SR page 66	
305-4 GHG emissions intensity	SR pages 67	
305-5 Reduction of GHG emissions	SR pages 66-67	Comparison 2020 to 2021 is available in Table 1
305-6 Emissions of ozone-depleting substances (ODS)	Omitted	The Greenhouse gas mapping undertaken in 2021 indicated no material ozone-depleting substances (ODS).
305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	NOX: 14,040 metric tonnes. SOX: 3,132 metric tonnes. PM10: 651 metric tonnes	
ENVIRONMENTAL COMPLIANCE		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26	
103-2 The management approach and its components	SR pages 20-21	
103-3 Evaluation of the management approach	SR pages 20-21	
307-1 Non-compliance with environmental laws and regulations	SR pages 61-62	
EMPLOYMENT		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 54-57	
103-2 The management approach and its components	SR pages 20-21 and 54-57	
103-3 Evaluation of the management approach	SR pages 20-21	
401-1 New employee hires and employee turnover	SR page 68	
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 through 2022.
401-3 Parental leave	763 employees were entitled to parental leave (342 male and 421 female) 59 employees took parental leave (32 male and 27 female) 48 returned to work after parental leave (30 male and 18 female) 72	

returned to work and are still employed after 12 months (42 male and 30 females)

OCCUPATIONAL HEALTH AND SAFETY		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 58	
103-2 The management approach and its components	SR pages 20-21 and 58	
103-3 Evaluation of the management approach	SR pages 20-21	
403-1 Occupational health and safety management system	SR page 58 https://www.scangl.com/about/certificates/ https://www.scangl.com/about/policies/	
403-2 Hazard identification, risk assessment, and incident investigation	SR page 58 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 52-58 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 58 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 in 2022, where it will be reported.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pages 52-58 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 58 (49) All employees adhere to the SGL Group Health & Safety policy and the number of workers covered by the ISO 45001 certificate is 218 employees (11%) IP division and Sweden.	
403-9 Work-related injuries	In 2021, we had 9 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 21-26 and 54-55	
103-2 The management approach and its components	SR pages 20-21 and 54-55	
103-3 Evaluation of the management approach	SR pages 20-21	
404-1 Average hours of training per year per employee	4 hours by all employees and 9 hours per all operational employees.	
404-2 Programs for upgrading employee skills and transition assistance programs	SR pages 54-55	
404-3 Percentage of employees receiving regular performance and career development reviews	0% as reviews were suspended in 2021 due to COVID-19.	
DIVERSITY AND EQUAL OPPORTUNITY		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 56	
103-2 The management approach and its components	SR pages 20-21 and 56	
103-3 Evaluation of the management approach	SR pages 20-21	
405-1 Diversity of governance bodies and employees	SR page 68	
405-2 Ratio of basic salary and remuneration of women to men	Omitted	Information unavailable: Roll-out of global HR system is started in 2021 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 21-26 and 56

103-2 The management approach and its components SR pages 20-21 and 56

103-3 Evaluation of the management approach SR pages 20-21

406-1 Incidents of discrimination and corrective actions taken SR page 69

HUMAN RIGHTS ASSESSMENT

103-1 Explanation of the material topic and its Boundary SR pages 21-26 and 54-55

103-2 The management approach and its components SR pages 20-21 and 54-55

103-3 Evaluation of the management approach SR pages 20-21

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 54-55 and 61

412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening Omitted Information unavailable: No agreements nor contracts had clauses nor were screened.

CUSTOMER PRIVACY

103-1 Explanation of the material topic and its Boundary SR pages 21-26 and 63

103-2 The management approach and its components SR pages 20-21 and 63

103-3 Evaluation of the management approach SR pages 20-21

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data SR pages 63 and 69

SOCIOECONOMIC COMPLIANCE

103-1 Explanation of the material topic and its Boundary SR pages 21-26

103-2 The management approach and its components SR pages 20-21

103-3 Evaluation of the management approach SR pages 20-21

419-1 Non-compliance with laws and regulations in the social and economic area SR page 62