

## Global Reporting Initiative (GRI) Content Index 2022

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 2022 and our Sustainability Report 2022.

AR = Annual Report

SR = Sustainability Report

Link to 2022 Annual Report and 2022 Sustainability Report: <https://www.scangl.com/investor/>

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 16-23 and 34-43	
102-3 Location of headquarters	AR page 3	
102-4 Location of operations	AR page 22-23	
102-5 Ownership and legal form	AR page 2	
102-6 Markets served	AR pages 22-23 and 34-43	
102-7 Scale of the organization	AR page 16	
102-8 Information on employees and other workers	AR page 16	
102-9 Supply chain	AR page 16	
102-10 Significant changes to the organization and its supply chain	AR page 12-13	
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	SR page 13 and 21	
102-13 Membership of associations	SR page 13 and 21	
<b>STRATEGY</b>		
102-14 Statement from senior decision-maker	SR pages 6-7	
<b>ETHICS AND INTEGRITY</b>		

102-16 Values, principles, standards, and norms of behaviour SR pages 62-63

#### 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 52

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 21-23

#### REPORTING PRACTICE

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

102-46 Defining report content and topic Boundaries SR pages 21-26

102-47 List of material topics SR pages 21-23

102-48 Restatements of information SR pages 74-78

102-49 Changes in reporting No changes in reporting

102-50 Reporting period SR page 74

102-51 Date of most recent report Sustainability report 2022: 31-03-2023

102-52 Reporting cycle SR page 74

102-53 Contact point for questions regarding the report [esg@scangl.com](mailto: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 80-81

DISCLOSURE	REFERENCES OR ANSWERS	OMISSION (PART OMITTED, REASON, EXPLANATION)
<b>ECONOMIC PERFORMANCE</b>		
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 30-43	
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 2023.
201-4 Financial assistance received from government	AR page 30-31	
<b>ANTI-CORRUPTION</b>		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 59-62	
103-2 The management approach and its components	SR pages 20-21 and 59-62	
103-3 Evaluation of the management approach	SR pages 20-21	
205-1 Operations assessed for risks related to corruption	SR pages 59-62	
205-2 Communication and training about anti-corruption policies and procedures	SR page 59-62	
205-3 Confirmed incidents of corruption and actions taken	SR page 58 and 73	
<b>ANTI-COMPETITIVE BEHAVIOUR</b>		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 59-62	
103-2 The management approach and its components	SR pages 20-21 and 59-62	
103-3 Evaluation of the management approach	SR pages 20-21 and 59-62	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SR page 73	
<b>EMISSIONS</b>		

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 70	
305-2 Energy indirect (Scope 2) GHG emissions	SR page 70	
305-3 Other indirect (Scope 3) GHG emissions	SR page 70	
305-4 GHG emissions intensity	SR pages 71	
305-5 Reduction of GHG emissions	SR pages 70-71	Comparison 2021 to 2022 is available in Table 1
305-6 Emissions of ozone-depleting substances (ODS)	Omitted	The Greenhouse gas mapping undertaken in 2022 indicated no material ozone-depleting substances (ODS).
305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	NOX: 2,843 metric tonnes. SOX: 475 metric tonnes. PM10: 45 metric tonnes	
<b>ENVIRONMENTAL COMPLIANCE</b>		
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 59-62	
<b>EMPLOYMENT</b>		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 52-55	
103-2 The management approach and its components	SR pages 20-21 and 52-55	
103-3 Evaluation of the management approach	SR pages 20-21	
401-1 New employee hires and employee turnover	SR page 72	
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 2023.
401-3 Parental leave	1557 employees were entitled to parental leave (767 male and 790 female) 55 employees took parental leave (21 male and 34 female) 57 returned to work after parental leave (22 male and 35 female) 46	

returned to work and are still employed after 12 months (19 male and 27 females)

OCCUPATIONAL HEALTH AND SAFETY		
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	
403-1 Occupational health and safety management system	SR page 56 <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	SR page 56 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	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	SR pages 50-56 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	SR pages 56 and 60 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	Omitted	Information unavailable: SGL Group offers non-occupational worker health support in many countries.

but the full overview will be created in 2023, where it will be reported.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR pages 50-56 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	SR page 56 All employees adhere to the SGL Group Health & Safety policy and the number of workers covered by the ISO 45001 certificate is 241 employees (9%) IP division and Sweden.	
403-9 Work-related injuries	In 2022, we had 5 injuries.	
403-10 Work-related ill health	1 work-related ill health.	
<b>TRAINING AND EDUCATION</b>		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26, pages 52-53 and page 60	
103-2 The management approach and its components	SR pages 20-21, pages 52-53 and page 60	
103-3 Evaluation of the management approach	SR pages 20-21	
404-1 Average hours of training per year per employee	5 hours by all employees and 9 hours per all operational employees.	
404-2 Programs for upgrading employee skills and transition assistance programs	SR pages 52-53	
404-3 Percentage of employees receiving regular performance and career development reviews	25-50% - new structure in place to extend reviews with new Global VP People, Culture & Leadership	
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>		
103-1 Explanation of the material topic and its Boundary	SR pages 21-26 and 54	
103-2 The management approach and its components	SR pages 20-21 and 54	
103-3 Evaluation of the management approach	SR pages 20-21	
405-1 Diversity of governance bodies and employees	SR page 72	
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 54

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

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

406-1 Incidents of discrimination and corrective actions taken SR page 73

**HUMAN RIGHTS ASSESSMENT**

103-1 Explanation of the material topic and its Boundary SR pages 21-26, 52-53 and 59-60

103-2 The management approach and its components SR pages 20-21, 52-53 and 59-60

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 52-53 and 60

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 73

**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