



# GRI INDEX

Disclosures	Disclosure requirements	Location of disclosure/omission/comment
<b>General Standard Disclosures</b>		
<b>The organisation and its reporting practices (GRI 2021)</b>		
2-1	Organisational details	p. 12–13, 42–43
2-2	Entities included in the organization's sustainability reporting	p. 88, 125–127, 158–159, 174
2-3	Reporting period, frequency and contact point	Annual reporting cycle, 1/1–31/12 2022, Report published 14/3 2023 Contact: <a href="mailto:sustainability@scania.com">sustainability@scania.com</a>
2-4	Restatements of information	p. 158–159
2-5	External assurance	p. 50, 160, 170
<b>Activities and workers (GRI 2021)</b>		
2-6	Activities, value chain and other business relationships	p. 12–14, 17, 28, 38–39, 51–54, 150–151 No material change has happened within the value chain during 2022
2-7	Employees	p. 109, 157, 158–159  Information unavailable: Due to implementation of new global employee system we do not report the breakdown on region and gender or division on employment type.
2-8	Workers who are not employees	p. 109, 158–159  Information unavailable: We do not report break down specifically for consultants.
<b>Governance (GRI 2021)</b>		
2-9	Governance structure and composition	p. 42–50, 51–54, 144  Availability of data underrepresented social groups is not included.
2-10	Nomination and selection of the highest governance body	p. 42–54  Information unavailable: Scania does not include specific information for selection of members. Scania will expand the information related to the BoD in the coming years.

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2-11	Chair of the highest governance body	p. 42–54
2-12	Role of the highest governance body in overseeing the management of impacts	p. 42–54
2-13	Delegation of responsibility for managing impacts	p. 42–54
2-14	Role of the highest governance body in sustainability reporting	p. 42–54, 144, 160
2-15	Conflicts of interest	Information unavailable: Scania will expand its reporting with regards to BoD in the coming years.
2-16	Communication of critical concerns	Information unavailable: Same as above.
2-17	Collective knowledge of the highest governance body	p. 42–54
2-18	Evaluation of the performance of the highest governance body	p. 42–54
2-19	Remuneration policies	p. 42–54, 109, 110, 111, 147
2-20	Process to determine remuneration	p. 42–50, 109, 110, 111, 112
2-21	Annual total compensation ratio	Information unavailable: will be included in the coming years.
<b>Strategy, policies and practices (GRI 2021)</b>		
2-22	Statement on sustainable development strategy	p. 9–10
2-23	Policy commitments	p. 14, 42–54, 144, 148, 150–151  Link to policies online: <a href="http://www.scania.com/sustainabilitydocuments">www.scania.com/sustainabilitydocuments</a>
2-24	Embedding policy commitments	p. 22–25, 42–54, 144
2-25	Processes to remediate negative impacts	p. 42–54, 144  Information incomplete: Scania is in the process of rolling out a new human rights framework and will expand its reporting in the coming years. Missing information on: grievance mechanisms, effectiveness as well as stakeholder involvement.
2-26	Mechanisms for seeking advice and raising concerns	p. 155
2-27	Compliance with laws and regulations	Information unavailable: Scania will expand its reporting in the coming years on compliance topics.
2-28	Membership associations	p. 38–39

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<b>Stakeholder engagement (GRI 2021)</b>		
2-29	Approach to stakeholder engagement	p. <a href="#">22–25</a> , <a href="#">38–39</a> , <a href="#">42–54</a> , <a href="#">160</a>
2-30	Collective bargaining agreements	p. <a href="#">152</a> Information unavailable: Information on employees not covered by collective bargaining agreement is not reported.
<b>Material topics (GRI 2021)</b>		
3-1	Process to determine material topics	p. <a href="#">144</a> , <a href="#">160</a>
3-2	List of material topics	p. <a href="#">160</a>
<b>Topic specific disclosures and management approach</b>		
<b>Economic performance (2016)</b>		
3-3	Management of material topics	p. <a href="#">14–17</a> , <a href="#">20–25</a> , <a href="#">42–54</a>
<i>Topic specific disclosure</i>		
201-1	Direct economic value generated and distributed	p. <a href="#">12</a> , <a href="#">65</a> , <a href="#">71–74</a> , <a href="#">80</a>
<b>Anti-corruption (GRI 2016)</b>		
3-3	Management of material topics	p. <a href="#">42–54</a> , <a href="#">155</a>
<i>Topic specific disclosures</i>		
205-1	Operations assessed for risks related to corruption	p. <a href="#">42–54</a> , <a href="#">155</a> , <a href="#">157</a>
<b>Energy (GRI 2016)</b>		
3-3	Management of material topics	p. <a href="#">56–57</a> , <a href="#">147–149</a>
<i>Topic specific disclosures</i>		
302-1	Energy consumption within the organisation	p. <a href="#">147–149</a> , <a href="#">156</a> Cooling consumption already included in electricity and seawater.
302-3	Energy intensity	p. <a href="#">147–149</a> , <a href="#">156</a>

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<b>Emission (GRI 2016)</b>		
3-3	Management of material topics	p. <a href="#">144</a> , <a href="#">147–149</a> , <a href="#">158</a>
<i>Topic specific disclosures</i>		
305-1	Direct (Scope 1) GHG emissions	p. <a href="#">156</a> , <a href="#">158</a>
305-2	Energy indirect (Scope 2) GHG emissions	p. <a href="#">156</a> , <a href="#">158</a>
305-3	Other indirect (Scope 3) GHG emissions	p. <a href="#">156</a> , <a href="#">158</a> Information unavailable: Biogenic CO <sub>2</sub> emissions not reported.
305-4	GHG emissions intensity	p. <a href="#">156</a> , <a href="#">158</a>
305-5	Reduction of GHG emissions	p. <a href="#">156</a> , <a href="#">158</a>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. <a href="#">156</a> , <a href="#">158</a> Information unavailable: Other hazardous air pollutants is not reported
<b>Waste (GRI 2020)</b>		
3-3	Management of material topics	p. <a href="#">144</a> , <a href="#">147–149</a> , <a href="#">158</a>
<i>Topic specific disclosures</i>		
306-1	Waste generation and significant waste-related impacts	p. <a href="#">147–149</a> , <a href="#">157</a> , <a href="#">158</a>
306-2	Management of significant waste-related impacts	p. <a href="#">147–149</a> , <a href="#">158</a>
306-3	Waste generated	p. <a href="#">147–149</a> , <a href="#">157</a>
306-4	Waste diverted from disposal	p. <a href="#">157</a>
306-5	Waste directed to disposal	p. <a href="#">157</a>
<b>Supplier environmental assessment (GRI 2016)</b>		
3-3	Management of material topics	p. <a href="#">144</a> , <a href="#">151</a>
<i>Topic specific disclosures</i>		
308-1	New suppliers that were screened using environmental criteria	p. <a href="#">157</a>



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<b>Employment (GRI 2016)</b>		
3-3	Management of material topics	p. 150–153
<i>Topic specific disclosures</i>		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 80, 99–100 Significant locations is based on Scania's main benefit plans globally. Benefits listed is in general provided to all employees in the listed markets if not stated otherwise. Information unavailable, details on parental leave or stock ownership is not reported.
<b>Occupational health and safety (GRI 2018)</b>		
3-3	Management of material topics	p. 154
403-1	Occupational health and safety management system	p. 154
403-2	Hazard identification, risk assessment, and incident investigation	p. 154
403-3	Occupational health services	p. 154
403-4	Worker participation, consultation, and communication on occupational health and safety	p. 154
403-5	Worker training on occupational health and safety	p. 154
403-6	Promotion of worker health	p. 154
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 154
<i>Topic specific disclosures</i>		
403-8	Workers covered by an occupational health and safety management system	p. 157 Information unavailable: Workers who are not employees are not included in figures
403-9	Work-related injuries	p. 157 Information unavailable: Number, rate and actions of high-consequence work-related injuries and total accident is not reported, lost time accidents is reported, excluding consultants.

Disclosures	Disclosure requirements	Location of disclosure/omission/comment
<b>Diversity and equal opportunity</b>		
3-3	Management of material topics	p. 153
<i>Topic specific disclosures</i>		
405-1	Diversity of governance bodies and employees	p. 51–54, 66, 109 Information unavailable: For BoD and ExB presentation of each individual is provided. Number of Board members in subsidiaries and the parent company as well as presidents and managing directors is provided divided on gender. Division in percentage or age group is not provided. For employees gender division is reported in percentage of average employees per geographical region. The data is not broken down on age or other categories.
<b>Supplier social assessment</b>		
3-3	Management of material topics	p. 144, 151
<i>Topic specific disclosures</i>		
414-1	New suppliers that were screened using social criteria	p. 157
<b>Sustainable transport</b>		
3-3	Management of material topics	p. 146, 32–35
<i>Topic specific disclosures</i>		
	Sales of alternative fuels and electrification	p. 146
	Science based target use phase	p. 145
<b>Innovation and partnerships</b>		
3-3	Management of material topics	p. 20, 40
<i>Topic specific disclosures</i>		
	Investment in research and development	p. 67