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Disclosures	Disclosure requirements	Location of disclosure/omission/comment
General Standard Disclosures		
The organisation and its reporting practices (GRI 2021)		
2-1	Organisational details	p. 14–15 , 43–45 , 136
2-2	Entities included in the organization's sustainability reporting	p. 86 , 123–124 , 157–158 , 176 Adjustments to information for minority interests is not applicable to Scania Group. Information on different approaches across the disclosures in this Standard is not material. Scania will expand this point and report it as part of the CSRD disclosure in 2024.
2-3	Reporting period, frequency and contact point	Annual reporting cycle, 1/1–31/12 2023, Report published 5/3 2024 Contact: sustainability@scania.com
2-4	Restatements of information	p. 157–158
2-5	External assurance	p. 51 , 159 , 175
Activities and workers (GRI 2021)		
2-6	Activities, value chain and other business relationships	p. 14–15 , 16–17 , 27–29 , 31 , 39 , 52–55 , 148–150 No material change has happened within the value chain during 2023.
2-7	Employees	p. 108 , 156–158 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. 108 , 156–158 Information unavailable: We do not report break down specifically for consultants.
Governance (GRI 2021)		
2-9	Governance structure and composition	p. 43–51 , 52–55 , 140 Information unavailable: for underrepresented social groups
2-10	Nomination and selection of the highest governance body	p. 43–55 Information unavailable: Scania does not include specific information for selection of members.
2-11	Chair of the highest governance body	p. 43–55

Disclosures	Disclosure requirements	Location of disclosure/omission/comment
2-12	Role of the highest governance body in overseeing the management of impacts	p. 43–55 Information unavailable: frequency of review by highest governance body is not provided
2-13	Delegation of responsibility for managing impacts	p. 43–55
2-14	Role of the highest governance body in sustainability reporting	p. 43–55 , 140 , 159
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
2-17	Collective knowledge of the highest governance body	p. 43–55
2-18	Evaluation of the performance of the highest governance body	p. 43–55 During 2023 no changes to members in BoD except for new chairman appointed (new CFO for TRATON)
2-19	Remuneration policies	p. 43–55 , 109–112 , 145
2-20	Process to determine remuneration	p. 43–51 , 109–112
2-21	Annual total compensation ratio	p. 108–111 Rate is not stated however underlying numbers are presented.
Strategy, policies and practices (GRI 2021)		
2-22	Statement on sustainable development strategy	p. 11–12
2-23	Policy commitments	p. 16 , 43–55 , 141 , 145 , 148–149 Find our sustainability policies online
2-24	Embedding policy commitments	p. 35–41 , 43–55 , 140
2-25	Processes to remediate negative impacts	p. 43–55 , 141 , 166
2-26	Mechanisms for seeking advice and raising concerns	p. 154
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. 22–29
Stakeholder engagement (GRI 2021)		
2-29	Approach to stakeholder engagement	p. 35–41 , 22–29 , 43–55 , 159
2-30	Collective bargaining agreements	p. 151 Information unavailable: Information on employees not covered by collective bargaining agreement is not reported.

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Material topics (GRI 2021)		
3-1	Process to determine material topics	p. 140 , 159
3-2	List of material topics	p. 159
Topic specific disclosures and management approach		
Economic performance (2016)		
3-3	Management of material topics	p. 16–17 , 35–41 , 43–55
<i>Topic specific disclosure</i>		
201-1	Direct economic value generated and distributed	p. 15 , 65 , 71–74 , 79–80
Anti-corruption (GRI 2016)		
3-3	Management of material topics	p. 43–55 , 154
<i>Topic specific disclosures</i>		
205-1	Operations assessed for risks related to corruption	p. 43–55 , 154 , 156
Energy (GRI 2016)		
3-3	Management of material topics	p. 57–58 , 145–147
<i>Topic specific disclosures</i>		
302-1	Energy consumption within the organisation	p. 145–147 , 155 Cooling consumption included in electricity and seawater. Water from Mälaren is used for cooling purposes and released to the same water body without chemicals. Scania does not purchase steam from energy suppliers.
302-3	Energy intensity	p. 145–147 , 155
Emission (GRI 2016)		
3-3	Management of material topics	p. 140 , 145–147 , 157–158
<i>Topic specific disclosures</i>		
305-1	Direct (Scope 1) GHG emissions	p. 155 , 157–158
305-2	Energy indirect (Scope 2) GHG emissions	p. 155 , 157–158
305-3	Other indirect (Scope 3) GHG emissions	p. 155 , 157–158 Information unavailable: Biogenic CO ₂ emissions not reported.
305-4	GHG emissions intensity	p. 155 , 157–158
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 155 , 157–158 Information unavailable: Other hazardous air pollutants are not reported

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Waste (GRI 2020)		
3-3	Management of material topics	p. 140 , 145–147 , 157–158
<i>Topic specific disclosures</i>		
306-1	Waste generation and significant waste-related impacts	p. 145–147 , 156 , 157–158
306-2	Management of significant waste-related impacts	p. 32–33 , 46–47 , 145–147 , 157–158
306-3	Waste generated	p. 32–33 , 46–47 , 145–147 , 157–158
306-4	Waste diverted from disposal	p. 156
306-5	Waste directed to disposal	p. 156
Supplier environmental assessment (GRI 2016)		
3-3	Management of material topics	p. 140 , 150
<i>Topic specific disclosures</i>		
308-1	New suppliers that were screened using environmental criteria	p. 156 Scania provides numbers on suppliers screened for sustainability criteria.
Employment (GRI 2016)		
3-3	Management of material topics	p. 148–152
<i>Topic specific disclosures</i>		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 79–80 , 95–96 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: disability coverage, details on parental leave or stock ownership is not reported.



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Occupational health and safety (GRI 2018)		
3-3	Management of material topics	p. 153
403-1	Occupational health and safety management system	p. 153 Consultants are covered by management system, however not included in the data follow up.
403-2	Hazard identification, risk assessment, and incident investigation	p. 153
403-3	Occupational health services	p. 153
403-4	Worker participation, consultation, and communication on occupational health and safety	p. 153
403-5	Worker training on occupational health and safety	p. 153
403-6	Promotion of worker health	p. 153
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 153
<i>Topic specific disclosures</i>		
403-8	Workers covered by an occupational health and safety management system	p. 156 Information unavailable: Workers who are not employees are not included in figures
403-9	Work-related injuries	p. 156 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. Rate of fatalities is not reported.

Disclosures	Disclosure requirements	Location of disclosure/omission/comment
Diversity and equal opportunity		
3-3	Management of material topics	p. 152
<i>Topic specific disclosures</i>		
405-1	Diversity of governance bodies and employees	p. 52–55, 66, 108 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. Report is current under development as part of CSRD development in 2024.
Supplier social assessment		
3-3	Management of material topics	p. 140, 150
<i>Topic specific disclosures</i>		
414-1	New suppliers that were screened using social criteria	p. 156 Scania provides numbers of suppliers screened for sustainability criteria.
Sustainable transport		
3-3	Management of material topics	p. 20–29, 143
<i>Topic specific disclosures</i>		
	Sales of alternative fuels and electrification	p. 20–29, 143
	Science based target use phase	p. 141
Innovation and partnerships		
3-3	Management of material topics	p. 28, 35
<i>Topic specific disclosures</i>		
	Investment in research and development	p. 67