

Global Reporting Initiative (GRI) Content Index 2022



STATEMENT OF USE	Scatec ASA has reported in accordance with the GRI Standards for the period 1 January 2022 - 31 December 2022.
GRI 1 USED	GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARD	Not applicable as not available

Scatec's annual 2022 corporate reports, policies and relevant documentation are available:

- Annual Report 2022 - [Corporate website](#) - [Investor](#)
- ESG Performance Report 2022 - [Corporate website](#) - [ESG resources](#) and [Corporate website](#) - [Online ESG report 2022](#)
- TCFD Report 2022 - [Corporate website](#) - [ESG resources](#)
- Corporate Governance Report 2022 - [Corporate website](#) - [Corporate governance](#)
- Remuneration Report 2022 - [Corporate website](#) - [Investor](#)
- Recommendations by the Nomination Committee - [Corporate website](#) - [Investor](#)
- Statement on equality and non-discrimination 2022 - [Corporate website](#) - [Working in Scatec](#)
- Corporate policies and procedures (i.e. Code of Conduct, Sustainability Policy, etc.) - [Corporate website](#) - [ESG resources](#)

Foundation and general disclosures

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
		PAGE NUMBER OR LINK		REASON	EXPLANATION
The organisation and its reporting practices					
GRI 2-1	Organisational details	Annual Report 2022 pages 4-5, 63, 103-105			
GRI 2-2	Entities included in the organisation's sustainability reporting	Annual Report 2022 pages 103-105 ESG Performance Report 2022 page 57			
GRI 2-3	Reporting period, frequency and contact point	ESG Performance Report 2022 pages 57-58 Corporate website - Investor			
GRI 2-4	Restatements of information	Scatec is restating information for Scopes 1, 2 and 3 emissions data, due to improvements made to the completeness and accuracy of the data reported in 2019-2021. This leads to increased emissions figures for each scope in all years. Refer to: ESG Performance Report 2022, pages 16-17 Online ESG report 2022 - Climate impact			
GRI 2-5	External assurance	ESG Performance Report 2022 page 58 Corporate website - ESG resources			

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
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Activities and workers					
GRI 2-6	Activities, value chain and other business relationships	<p>Scatec sharpened our strategy and set course to capture value in green transition. Key elements include growing renewables, advancing green hydrogen, and optimising our portfolio in key strategic growth markets.</p> <p>Annual Report 2022 pages 18-20 Corporate website - Strategy Corporate website - Value chain</p>			
GRI 2-7	Employees	<p>Annual Report 2022 pages 26-27 ESG Performance Report 2022 pages 44-47 Online ESG report 2022 - Diversity, equity, inclusion and belonging</p> <p>In 2022, there were no significant fluctuations of employees.</p>			
GRI 2-8	Workers who are not employees	<p>ESG Performance Report 2022 page 49 Online ESG report 2022 - Local value creation</p> <p>In 2022, there were large fluctuations of workers (not employees) compared to 2021, due to three projects under construction in South Africa, Brazil and Pakistan.</p>	b.	Not applicable	Scatec does not report detailed HR data on workers who are not employees.

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
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Governance					
GRI 2-9	Governance structure and composition	Corporate Governance Report 2022 pages 7-10 Annual Report 2022 pages 35-37 ESG Performance Report 2022 pages 10-11 Corporate website - Corporate governance Corporate website - Board of directors			
GRI 2-10	Nomination and selection of the highest governance body	Corporate Governance Report 2022 pages 6-7 Instructions for the Nomination Committee pages 1-3 Recommendations by the Nomination Committee pages 1-7			
GRI 2-11	Chair of the highest governance body	Corporate Governance Report 2022 page 7			
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report 2022 pages 8-10 ESG Performance Report 2022 pages 10-11			
GRI 2-13	Delegation of responsibility for managing impacts	ESG Performance Report 2022 pages 10-11 Corporate website - ESG resources			
GRI 2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Report 2022 pages 9-10 ESG Performance Report 2022 pages 10-11			
GRI 2-15	Conflicts of interest	Annual Report 2022 pages 35-37 Corporate Governance Report 2022 pages 8, 12			
GRI 2-16	Communication of critical concerns	ESG Performance Report 2022 pages 10-11			
GRI 2-17	Collective knowledge of the highest governance body	Annual Report 2022 pages 35-37 Corporate website - Board of directors ESG Performance Report 2022 pages 10-11			
GRI 2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report 2022 pages 6, 8, 12 Remuneration Report 2022 pages 14-15			
GRI 2-19	Remuneration policies	Corporate Governance Report 2022 page 12 Remuneration Report 2022 pages 2-13 ESG Performance Report 2022 page 10			

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
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GRI 2-20	Process to determine remuneration	Corporate Governance Report 2022 page 12 Remuneration Report 2022 page 2 Recommendations by the Nomination Committee pages 4-6			
GRI 2-21	Annual total compensation ratio	Remuneration Report 2022 page 6	b.	Information incomplete	Scatec applies the methodology including the “average fixed base salary” and not “total compensation”.
Strategy, policies and practices					
GRI 2-22	Statement on sustainable development strategy	Annual Report 2022 pages 10-13 ESG Performance Report 2022 page 4			
GRI 2-23	Policy commitments	Code of Conduct 2022 pages 16-21 ESG Performance Report 2022 page 11 Corporate website - ESG resources <ul style="list-style-type: none"> • Sustainability Policy • Human Rights Policy • Environmental Policy • Community Investments Procedure • Partner Conduct Principles • Project Lifecycle Management & End of Life Guide 			
GRI 2-24	Embedding policy commitments	ESG Performance Report 2022 page 11 Code of Conduct 2022 pages 16-21			

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
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GRI 2-25	Processes to remediate negative impacts	Sustainability Policy page 1 Human Rights Policy pages 1-2 Environmental Policy pages 1-3 ESG Performance Report 2022 pages 14, 20, 24, 28, 32, 36, 40, 44, 48, 54 Corporate website - Reporting concerns			
GRI 2-26	Mechanisms for seeking advice and raising concerns	Code of Conduct 2022 pages 48-49 Corporate website - Reporting concerns Online ESG report 2022 - Local value creation			
GRI 2-27	Compliance with laws and regulations	ESG Performance Report 2022 pages 11-12 Online ESG report 2022 - Ethics and compliance			
GRI 2-28	Membership associations	ESG Performance Report 2022 page 59			
Stakeholder engagement					
GRI 2-29	Approach to stakeholder engagement	ESG Performance Report 2022 page 12 Corporate website - Sustainability priorities Online ESG report 2022 - Local value creation			
GRI 2-30	Collective bargaining agreements	Online ESG report 2022 - Diversity, equity, inclusion and belonging			
Material topics					
GRI 3-1	Process to determine material topics	ESG Performance Report 2022 page 12 Corporate website - Sustainability priorities			
GRI 3-2	List of material topics	ESG Performance Report 2022 page 12 Online ESG report 2022 - Material ESG topics			

Topic disclosures

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Local value creation					
GRI 3-3	Management approach for local value creation	ESG Performance Report 2022, pages 48-52 Online ESG report 2022 - Local value creation			
GRI 203-2	Significant indirect economic impacts	ESG Performance Report 2022, pages 48-52 Online ESG report 2022 - Local value creation			
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	ESG Performance Report 2022, pages 48-52 Online ESG report 2022 - Local value creation	a. vii	Not applicable	Scatec has various committees in place to deal with impacts, however these vary on a country-to-country and project-to project basis.
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	ESG Performance Report 2022, pages 48-52 Online ESG report 2022 - Local value creation			
Responsible supply chain					
GRI 3-3	Management approach for responsible supply chain	ESG Performance Report 2022, pages 40-43 Online ESG report 2022 - Responsible supply chain			
GRI 204-1	Proportion of spending on local suppliers	ESG Performance Report 2022, page 41 Online ESG report 2022 - Responsible supply chain			
GRI 308-1	New suppliers that were screened using environmental criteria	ESG Performance Report 2022, page 41 Online ESG report 2022 - Responsible supply chain			
GRI 414-1	New suppliers that were screened using social criteria	ESG Performance Report 2022, page 41 Online ESG report 2022 - Responsible supply chain			

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Ethics and compliance					
GRI 3-3	Management approach for ethics and compliance	ESG Performance Report 2022, pages 54-56 Online ESG report 2022 - Ethics and compliance			
GRI 205-1	Operations assessed for risks related to corruption	ESG Performance Report 2022, page 55 Online ESG report 2022 - Ethics and compliance	a. Number	Not applicable	Scatec's operations are risk assessed in each phase of the project. Given that each project's timeline differs, it is not useful to report on the number of projects aligned to a financial year.
GRI 205-2	Communication and training about anti-corruption policies and procedures	ESG Performance Report 2022, page 55 Online ESG report 2022 - Ethics and compliance	a. and d. c. Number	a. c. and d. Information not available	Scatec will aim to report on this information in 2023.
GRI 205-3	Confirmed incidents of corruption and actions taken	ESG Performance Report 2022, page 56 Online ESG report 2022 - Ethics and compliance			
GRI 406-1	Incidents of discrimination and corrective actions taken	ESG Performance Report 2022, page 56 Online ESG report 2022 - Ethics and compliance			
GRI 415-1	Political contributions	Online ESG report 2022 - Ethics and compliance			

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Water management					
GRI 3-3	Management approach for water	ESG Performance Report 2022, pages 28-30 Online ESG report 2022 - Water management			
GRI 303-1	Interactions with water as a shared resource	ESG Performance Report 2022, pages 28-30 Online ESG report 2022 - Water management	c. and d.	Information not available	Scatec will aim to report on this information in 2023.
GRI 303-3	Water withdrawal	ESG Performance Report 2022, page 29 Online ESG report 2022 - Water management	c.	Information not available	Given the utilisation and volume of water with-drawn, these metrics may not be useful to report.
Biodiversity					
GRI 3-3	Management approach for biodiversity	ESG Performance Report 2022, pages 24-26 Online ESG report 2022 - Biodiversity			
GRI 304-1	Operational sites in or adjacent to protected areas or areas of high biodiversity value	ESG Performance Report 2022, page 25 Online ESG report 2022 - Biodiversity			
GRI 304-2	Significant impacts of activities, products and services on biodiversity	Scatec broadly describes the species potentially affected, positively or negatively, as well as the extent, duration and reversibility on a high-level. We did not list each specie identified, affected per project, as there may be thousands of species identified, relocated and remaining on the project sites once our projects are built. ESG Performance Report 2022, pages 24-26 Online ESG report 2022 - Biodiversity			
GRI 304-4	IUCN Red List species and national conservation list species in areas affected by operations	ESG Performance Report 2022, page 25 Online ESG report 2022 - Biodiversity			

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Climate change					
GRI 3-3	Management approach for climate change	ESG Performance Report 2022, pages 14-18 Online ESG report 2022 - Climate change TCFD Report 2022 pages 4-7			
GRI 302-1	Energy consumption within the organisation	Activity data updated for scope 1, 2 and 3 due to better data quality and additional data sources documented. This led to recalculations of 2019-2021 consumption. Online ESG report 2022 - Climate change TCFD Report 2022 page 16			
GRI 302-3	Energy intensity	Online ESG report 2022 - Climate change TCFD Report 2022 page 16			
GRI 305-1	Direct (Scope 1) greenhouse gas emissions	Activity data updated for scope 1, 2 and 3 due to better data quality and additional data sources documented. This led to recalculations of 2019-2021 emissions. ESG Performance Report 2022, pages 16-17 Online ESG report 2022 - Climate change TCFD Report 2022 pages 16-17, 19			
GRI 305-2	Energy indirect (Scope 2) greenhouse gas emissions	Activity data updated for scope 1, 2 and 3 due to better data quality and additional data sources documented. This led to recalculations of 2019-2021 emissions. ESG Performance Report 2022, pages 16-17 Online ESG report 2022 - Climate change TCFD Report 2022 pages 16-17, 19			
GRI 305-3	Other indirect (Scope 3) greenhouse gas emissions	Activity data updated for scope 1, 2 and 3 due to better data quality and additional data sources documented. This led to recalculations of 2019-2021 emissions. ESG Performance Report 2022, pages 16-17 Online ESG report 2022 - Climate change TCFD report 2022 pages 16-17, 19			

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GRI 305-4	Greenhouse gas emissions intensity	ESG Performance Report 2022, pages 16-17 Online ESG report 2022 - Climate change TCFD report 2022 page 19			
Resource use and circularity					
GRI 3-3	Management approach for resource use and circularity	ESG Performance Report 2022, pages 20-22 Online ESG report 2022 - Resource use and circularity			
GRI 306-1	Waste generation and significant waste-related impacts	ESG Performance Report 2022, pages 20-22 Online ESG report 2022 - Resource use and circularity			
GRI 306-2	Management of significant waste-related impacts	ESG Performance Report 2022, pages 20-22 Online ESG report 2022 - Resource use and circularity	b.	Information incomplete	Scatec will aim to report on this information in 2023.
GRI 306-3	Waste generated	ESG Performance Report 2022, page 21 Online ESG report 2022 - Resource use and circularity			
Diversity, equity, inclusion and belonging (DEIB)					
GRI 3-3	Management approach for DEIB	ESG Performance Report 2022, pages 44-47 Online ESG report 2022 - Diversity, equity, inclusion and belonging			
GRI 401-1	New employee hires and employee turnover	ESG Performance Report 2022, pages 45-46 Online ESG report 2022 - Diversity, equity, inclusion and belonging	b. Turnover is not disclosed per region	Not applicable	All countries do not have the same number or ratio of office to plant employees, thus a breakdown per region is not relevant.
GRI 404-2	Programmes for upgrading employee skills and transition-assistance programmes	ESG Performance Report 2022, pages 45-47 Online ESG report 2022 - Diversity, equity, inclusion and belonging	b.	Information not available	Transition-assistance programmes are not disclosed.

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GRI 404-3	Employees receiving regular performance and career development reviews	ESG Performance Report 2022, pages 45-46 Online ESG report 2022 - Diversity, equity, inclusion and belonging			
GRI 405-1	Diversity of governance bodies and employees	ESG Performance Report 2022, pages 45-46 Online ESG report 2022 - Diversity, equity, inclusion and belonging			
Health, safety and security					
GRI 3-3	Management approach for health, safety and security	ESG Performance Report 2022, pages 32-34 Online ESG report 2022 - Health, safety and security			
GRI 403-1	Occupational health and safety management system (OHSMS)	ESG Performance Report 2022, pages 32-34 Online ESG report 2022 - Health, safety and security			
GRI 403-2	Processes to identify, report and investigate work-related hazards and risks and implement corrective actions	Online ESG report 2022 - Health, safety and security	c.	Information incomplete	Scatec will aim to report on this information in 2023.
GRI 403-3	OHSMS' functions contributing to identify and eliminate hazards, minimise risks	Online ESG report 2022 - Health, safety and security			
GRI 403-4	Worker OHSMS participation and consultation	Online ESG report 2022 - Health, safety and security	a.	Not applicable	Scatec has various committees in place to deal with impacts, however these vary on a country-to-country and project-to project basis.
GRI 403-5	Worker training on occupational health and safety	Online ESG report 2022 - Health, safety and security			
GRI 403-6	Promotion of worker health and access to non-occupational medical and healthcare services	Online ESG report 2022 - Health, safety and security			
GRI 403-7	Prevention and mitigation of occupational health and safety impacts	Online ESG report 2022 - Health, safety and security			

GRI STANDARD	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	OMISSIONS	
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GRI 403-8	Workers covered by an OHSMS	ESG Performance Report 2022, page 33 Online ESG report 2022 - Health, safety and security			
GRI 403-9	Work-related injuries	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security	b. Separate contractors' data c. iii. f. Sick leave of contractors	b. Contractors' data is included in Scatec's data in a. c. iii. Information incomplete f. Information not available	Sick leave figures only include our own workers and consultants, as we do not have access to personal data from our subcontractors.
Human rights					
GRI 3-3	Management approach for human rights	ESG Performance Report 2022, pages 36-39			
GRI 410-1	Security personnel trained in human rights policies and procedures	ESG Performance Report 2022, page 37 Online ESG report 2022 - Human rights			

Scatec key performance indicators (KPIs) and disclosures

DESCRIPTION	UNIT	ACTUAL 2022	ACTUAL 2021	ACTUAL 2020	LOCATION (PAGE NUMBER OR LINK)
Ethics and compliance					
Whistleblower reports received	number	8	7	7	ESG Performance Report 2022, page 56 Online ESG report 2022 - Ethics and compliance
Climate change					
GHG emissions avoided	million tonnes CO2e	2.0	2.0	1.6	ESG Performance Report 2022, page 18 Online ESG report 2022 - Climate change
Diversity, equity, inclusion and belonging (DEIB)					
Nationalities	number	50	51	41	ESG Performance Report 2022, page 46 Online ESG report 2022 - Diversity, equity, inclusion and belonging
Average age of full-time employees	average age	38	38	37	ESG Performance Report 2022, page 46 Online ESG report 2022 - Diversity, equity, inclusion and belonging
Health, safety and security					
Fatality	number	0	0	0	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security
Lost time injury frequency	number	0.7	1.9	0.6	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security
Total recordable injuries frequency	number	1.6	3.0	1.1	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security
High potential incidents	number	0.7	1.2	1.5	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security
Sick leave	%	0.8	0.9	1.0	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security
Working hours	number	4,517,720	2,586,755	3,694,531	ESG Performance Report 2022, pages 33-34 Online ESG report 2022 - Health, safety and security

DESCRIPTION	UNIT	ACTUAL 2022	ACTUAL 2021	ACTUAL 2020	LOCATION (PAGE NUMBER OR LINK)
Local value creation					
Grievances received	number	151	28	79	ESG Performance Report 2022, page 50 Online ESG report 2022 - Local value creation
Grievances addressed and resolved	number	131	22	65	ESG Performance Report 2022, page 50 Online ESG report 2022 - Local value creation
Direct local jobs created during the projects' construction periods	number	1,065	N/A	N/A	ESG Performance Report 2022, page 49 Online ESG report 2022 - Local value creation
Plant Managers based on site	number	27	22	19	ESG Performance Report 2022, page 49 Online ESG report 2022 - Local value creation
Operations and maintenance (O&M) operators based on site	number	77	74	66	ESG Performance Report 2022, page 49 Online ESG report 2022 - Local value creation
Community liaison officers (CLOs) appointed	number	24	21	20	ESG Performance Report 2022, page 49 Online ESG report 2022 - Local value creation
Local development programmes ongoing	number	70	50	N/A	ESG Performance Report 2022, pages 50-52 Online ESG report 2022 - Local value creation

Definitions of Scatec key performance indicators (KPIs) and disclosures

Whistleblower reports received: The number of reports received via Scatec's publicly available whistleblower function (on the Company's website) managed by an independent third party.

GHG emissions avoided: Actual annual production from power plants (solar, hydro and wind) where Scatec has operational control multiplied by the country and region-specific emissions factor (source IEA).

Nationalities: The total number of different nationalities represented by Scatec's full-time employees at the end of the reporting period.

Average age of full-time employees: The average age of Scatec's full-time employees calculated at the end of the reporting period.

Fatality: A death resulting from an accident or a disaster.

Lost time incident frequency (LTIF): The number of lost time incidents per million hours worked for all power projects where Scatec has operational control.

Total recordable injuries frequency (TRIF): The sum of Lost Time Injuries per 1 000 000 divided by the total amount of worked hours.

Sick leave: Sick leave is calculated including hours from full-time employees, short-term employees, and consultants.

High potential incidents: Any event which under slightly different circumstances could have resulted in a major loss, such as a fatality or serious personal injury; occupational illness which may lead to death or disability; emissions or discharge which may lead to long term damage; serious incident with major consequences; or extensive damage to assets or infrastructure.

Working hours: The total number of hours worked by employees and contractors for all power projects where Scatec has operational control for the last 12 months.

Grievances received: The total number of grievances received for all projects globally in operation and under site construction. This includes grievances received via the Company's website, physical grievance boxes located on project sites, CLO offices or in the local community.

Grievances addressed and resolved: The total number of grievances addressed and resolved as a percentage of all grievances received. Grievances resolved are defined as assigned, addressed, and closed out by the Company. Resolving grievances is an ongoing process and the percentage of resolved grievances will depend on the nature of the grievances, timing, and other factors.

Direct local jobs created during the projects' construction periods: The total number of workers directly employed by Scatec and our contractors on the project site. Given that the definition and scope of the concept can differ around the world, we define local as the closest possible community or village to our project site. In this context, local supply chain development, local employment and local development is aimed the nearest community or village to our project site.

Plant Managers based on site: The total number of solar, wind and hydro Plant Managers appointed by Scatec (at the end of the reporting period) to carry out management duties on the project sites.

Operations and maintenance (O&M) operators based on site: The total number of solar, wind and hydro O&M operators appointed by Scatec (at the end of the reporting period) to carry out O&M duties on the project sites.

Community liaison officers (CLOs) appointed: The total number of CLOs appointed by Scatec (at the end of the reporting period) to carry out activities within each local community where we operate.

Local development programmes ongoing: Community investments are Scatec's voluntary initiatives (i.e. local development programmes) that contribute to the long-term common good of local communities closest to our project sites and come in addition to efforts made to mitigate or compensate for project-related impacts. The total number of programmes that we ongoing during the reporting period.