

# Global Reporting Initiative (GRI) Content Index 2020



The reporting boundaries of this report for all GRI disclosures including GHG emissions are set to operational control, including our joint venture in Brazil.

## Foundation, General Disclosures and Management Approach

INDICATOR	DESCRIPTION	PAGE NUMBER OR LINK
<b>Organisational profile</b>		
GRI 102-1	Name of the organisation	Scatec ASA
GRI 102-2	Activities, brands, products and services	Sustainability Report 2020, pages 3, 6 Corporate website: <a href="https://scatec.com/about/about-us/">https://scatec.com/about/about-us/</a>
GRI 102-3	Location of the organisation's headquarters	Askekroken 11, 0277 Oslo, Norway
GRI 102-4	Location of operations	Sustainability Report 2020, page 6 Corporate website: <a href="http://www.scatec.com/portfolio">www.scatec.com/portfolio</a>
GRI 102-5	Ownership and legal form	Annual Report 2020, pages 113, 127-128 Corporate website: <a href="http://www.scatec.com/investor/share">www.scatec.com/investor/share</a>
GRI 102-6	Markets served	Sustainability Report 2020, page 6 Annual Report 2020, pages 3, 5
GRI 102-7	Scale of organisation	Sustainability Report 2020, page 6 Annual Report 2020, pages 12-14
GRI 102-8	Information on employees and other workers	Sustainability Report 2020, pages 42-45 and in Annexure 3 on pages 22-24 in this document Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a>
GRI 102-9	Supply chain	Sustainability Report 2020, pages 38-41 Corporate website: <a href="https://scatec.com/work-with-us/suppliers">https://scatec.com/work-with-us/suppliers</a>
GRI 102-10	Significant changes to the organisation and its supply chain	Sustainability Report 2020, pages 38-41
GRI 102-11	Precautionary Principle or approach	As a signatory to the UN Global Compact we respect Principle 7 and it represents a guiding principle in assessing and managing risks related to the environment, HSSE, the supply chain, and other areas as described throughout this report.
GRI 102-12	External initiatives	UN Sustainable Development Goals (UN SDG) Global Reporting Initiative (GRI) UN Global Compact (UNGC) Carbon Disclosure Project (CDP) Task Force on Climate-related Financial Disclosures (TCFD)
GRI 102-13	Membership of associations	Oslo Renewable Energy and Environment Cluster (OREEC) Norwegian Energy Partners (NORWEP) South African Photovoltaic Industry Association (SAPVIA) South African Wind Energy Association (SAWEA)

INDICATOR	DESCRIPTION	PAGE NUMBER OR LINK
<b>Strategy</b>		
GRI 102-14	Statement from senior decision maker	Sustainability Report 2020, pages 4-5
<b>Ethics and Integrity</b>		
GRI 102-16	Values, standards, principles, and norms	Sustainability Report 2020, page 2 and throughout the report
<b>Governance</b>		
GRI 102-18	Governance structure	Sustainability Report 2020, page 9
<b>Stakeholder engagement</b>		
GRI 102-40	List of stakeholder groups	Sustainability Report 2020, page 11 Stakeholder engagement on ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>
GRI 102-41	Collective bargaining agreements	The Company's Global HR policy and related procedures are applicable to all employees, emphasising fair salary levels in accordance with local laws and regulations. 8% percent of the workforce are covered by collective bargaining agreements.
GRI 102-42	Identifying and selecting stakeholders	Sustainability Report 2020, page 11 Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a>
GRI 102-43	Approach to stakeholder engagement	Sustainability Report 2020, page 11 Stakeholder engagement on ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>
GRI 102-44	Key topics and concerns raised	Sustainability Report 2020, page 12 Stakeholder engagement on ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>

INDICATOR	DESCRIPTION	PAGE NUMBER OR LINK
<b>Reporting practice</b>		
GRI 102-45	Entities included in the consolidated financial statements	Annual Report 2020, pages 51, 124
GRI 102-46	Defining report content and topic boundaries	Unless stated otherwise, the scope of the report includes the company Scatec ASA: all employees, offices, and operations.
GRI 102-47	List of material topics	Sustainability Report 2020, pages 11-12 Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>
GRI 102-48	Restatements of information	Not applicable.
GRI 102-49	Changes in reporting	Not applicable.
GRI 192-50	Reporting period	FY 2020
GRI 102-51	Date of previous report	FY 2019
GRI 102-52	Reporting cycle	Annually
GRI 102-53	Contact point	Julie Hamre, Senior Sustainability Manager <a href="mailto:julie.hamre@scatec.com">julie.hamre@scatec.com</a>
GRI 102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
GRI 102-56	External assurance	The indicators marked with an "X" in the column "ASSURED EXTERNALLY" in the Topic-Specific Standards table below were externally assured by Ernst & Young (EY). Refer to the final verification statement on our corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a>

INDICATOR	DESCRIPTION	PAGE NUMBER OR LINK
<b>Management approach</b>		
GRI 103-1	Explanation of the material topic and its boundary	<p>The material sustainability topics for our company are defined based on an assessment of key stakeholder expectations, the significance of environmental, social and economic impacts, and relevance of our strategy. In addition, it stems from ongoing dialogue that is part of daily business on the ground when planning and executing projects, as well as from the corporate level through stakeholders such as investors, regulators and financiers.</p> <p>All material topics are incorporated within our value chain and topics are placed according to where the most significant potential impact occurs. A list of all material topics, including the relevance and boundary, is presented in the Material ESG topics section on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a></p> <p>Sustainability Report 2020, pages 11-12 and each chapter of the report</p>
GRI 103-2	The management approach and its components for all material topics	<p>Scatec has developed a policy for each material ESG topic outlining the key principles and management approach governing the way we operate and address the issue.</p> <p>Throughout the Sustainability Report 2020, in the beginning of each chapter, Scatec explains how the applicable material topic is managed, what the purpose of the approach is and provides a link to the policies and procedures governing the relevant material topic.</p> <p>Further, throughout each chapter, the performance around each goal set in the previous year is evaluated, and targets are set for the following year.</p> <p>Scatec's open reporting platform is available to all employees to report incidents, improvement ideas, non-conformances, lessons learnt and grievances. Our formal public grievance mechanism and whistleblowing channel is publicly available to all stakeholders.</p> <p>Sustainability Report 2020, pages 11-12 and throughout the report</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a></p>
GRI 103-3	Evaluation of the management approach for all material topics	<p>In Q4 2020, Scatec established an ESG Committee. The key responsibilities of this Committee is to:</p> <ul style="list-style-type: none"> <li>• Evaluate and advise on the Company's ESG strategy, policies and performance</li> <li>• Evaluate and monitor annual ESG targets and results</li> <li>• Evaluate and discuss key ESG strategic decisions and directions</li> <li>• Evaluate and discuss current and future ESG trends relevant to the Company</li> </ul> <p>In addition, the global Sustainability unit evaluates policies and procedures on an annual basis.</p> <p>Scatec's Executive Management Team performs annual reviews of all ESG risks and communicates this directly to the Board of Directors. This responsibility entails applying a risk review matrix whereby all key risks for the Company are assessed and mitigations discussed.</p> <p>Sustainability Report 2020, pages 9, 11-12 and throughout the report</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a></p>

## Topic-Specific Standards

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
<b>Indirect Economic Impacts</b>					
GRI 103-1-3	X	Work undertaken to understand indirect economic impacts, and whether a community needs assessment was conducted	<p>103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>, Sustainability Report 2020, page 12</p> <p>103-2: A stakeholder analysis and stakeholder engagement plan is carried out in accordance with the IFC's Performance Standards and the Equator Principles for all projects. In line with our Sustainability Policy1, a local needs assessment is always carried out prior to implement any programmes. The community needs assessments are identified in close dialogue with local stakeholders and in consultation with local community members in order to address the prioritised needs and significant social challenges of the communities. The results of the assessments form the basis for our local development programmes.</p> <p>Sustainability Report 2020, pages 18-21, 51-54</p> <p>103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 20-21</p>		
GRI 203-2	X	Significant indirect economic impacts	<p>a. Examples of positive and negative significant indirect economic impacts are disclosed in the context of external benchmarks and stakeholder priorities. References to the Sustainability Report 2020, page 15 in addition to:</p> <ul style="list-style-type: none"> <li>• Stakeholder engagement: pages 18, 48-49</li> <li>• Human rights: pages 20-21</li> <li>• Grievances: page 50</li> <li>• Local job creation: pages 51-52</li> <li>• Local supply chain development: pages 52-53</li> <li>• Local development programmes: pages 7, 54</li> </ul> <p>b. Scatec is committed to operate in line with the Equator Principles and IFC's Environmental and Social Performance Standards to ensure consistent practices across all projects. Our work is also guided by the OECD Guidelines for Multinational Enterprises. Scatec respects all internationally recognised human rights including the International Bill of Human Rights and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work. Our human rights policy is aligned with the United Nations Guiding Principles on Business and Human Rights. Sustainability Report 2020, pages 9, 11-12, 18, 20</p>		

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<b>Procurement Practices</b>					
GRI 103-1-3		Management approach for procurement practices	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 38-41, 52-53 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 40		
GRI 204-1		Proportion of spending on local suppliers	“Suppliers” are defined as suppliers and service providers of goods and services to Scatec (Solution/Execution), unless otherwise specified. “Local” is defined as individuals legally employed and based in the country they are employed in. “Significant locations of operations” is defined as locations with power plants in operation with total installed capacity of more than 20 MW. Sustainability Report 2020, pages 38-41, 52-53		
<b>Supplier Environmental and Social Assessment</b>					
GRI 103-1-3		Management approach for supplier environmental and social assessments	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 38-41 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 40		
GRI 308-1		New suppliers that were screened using environmental criteria	100% of suppliers who were awarded contracts in 2020. Sustainability Report 2020, page 40		
GRI 414-1		New suppliers that were screened using social criteria	100% of suppliers who were awarded contracts in 2020. Sustainability Report 2020, page 40		

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<b>Anti-corruption</b>					
GRI 103-1-3	X	Management approach for anti-corruption	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 35-37 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 36		
<b>Water</b>					
GRI 103-1-3		Management approach for water	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, page 22 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 22		
GRI 303-1		Interactions with water as a shared resource	Sustainability Report 2020, page 22		
GRI 303-2		Management of water-discharge-related impacts	Sustainability Report 2020, page 22		
GRI 303-3		Water withdrawal from all areas with water stress	Water usage for operations in water stressed areas, namely Jordan and South Africa, is disclosed. Sustainability Report 2020, page 22	Total water withdrawn from all areas	Not applicable. Our main use of water relates to module cleaning in the operations phase of our projects. In relation to volumes authorised by water-use licences, as well as compared to other industries, our usage is low.

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
<b>Biodiversity</b>					
GRI 103-1-3		Management approach for biodiversity	<p>103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>, Sustainability Report 2020, page 12</p> <p>103-2: Sustainability Report 2020, page 23</p> <p>103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 23</p>		
GRI 304-1		Operational sites in or adjacent to protected areas or areas of high biodiversity value	<p>Sustainability Report 2020, page 23 and in Annexure 1 on page 20 in this document</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 304-2		Significant impacts of activities, products and services on biodiversity	<p>Sustainability Report 2020, page 23 and in Annexure 1 on page 20 in this document</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 304-4		IUCN Red List species and national conservation list species in areas affected by operations	<p>Sustainability Report 2020, page 23 and in Annexure 1 on page 20 in this document</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
<b>Emissions</b>					
GRI 103-1-3	X	Management approach for emissions	<p>103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>, Sustainability Report 2020, page 12</p> <p>103-2: Sustainability Report 2020, pages 24-29, Task Force on Climate related Financial Disclosure (TCFD) report 2020 on our corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p> <ul style="list-style-type: none"> <li>• Summary: page 6</li> <li>• Governance: pages 7-8</li> <li>• Strategy: pages 9-13</li> <li>• Risk management: pages 14-16</li> <li>• Metrics and targets: pages 17-18</li> </ul> <p>103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 27</p>		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
GRI 305-1	X	Direct (Scope 1) greenhouse gas emissions	<p>a. 755 tCO2e</p> <p>b. GHG:</p> <ul style="list-style-type: none"> <li>• Diesel – CO2, CH4 and N2O</li> <li>• Petrol – CO2, CH4 and N2O</li> <li>• Diesel, stationary – CO2, CH4 and N2O</li> </ul> <p>c. No biogenic sources within our Scope 1 emissions.</p> <p>d. GHG emissions are calculated for the current year (2020) but have been calculated since 2018. We have set an emission reduction target with 2019 as base year.</p> <p>e. The GWPs used in the calculation of tCO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period.</p> <ul style="list-style-type: none"> <li>• CO2 = 1</li> <li>• CH4 = 25</li> <li>• N2O = 298</li> </ul> <p>The sources of the emission factors are described in Annexure 2 on page 21 in this document.</p> <p>f. Consolidation Approach: Operational control</p> <p>g. Standards, methodologies and assumptions: Annexure 2 on page 21 in this document.</p> <p>Sustainability Report 2020, page 27</p> <p>Also refer to our Task Force on Climate related Financial Disclosure (TCFD) report 2020 on our corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>	b. SF6	Information not available

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE	OMISSIONS	REASON FOR OMISSION
			PAGE NUMBER OR LINK		
GRI 305-2	X	Energy indirect (Scope 2) greenhouse gas emissions	<p>a. Location-based: 5,688 tCO2e</p> <p>b. Market-based: 2,909 tCO2e</p> <p>c. Electricity - CO2, CH4 and N2O</p> <p>d. GHG emissions are calculated for the current year (2020), but have been calculated since 2018. We have set an emission reduction target with 2019 as base year.</p> <p>e. The GWP used in the calculation of tCO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period.</p> <ul style="list-style-type: none"> <li>• CO2 = 1</li> <li>• CH4 = 25</li> <li>• N2O = 298</li> </ul> <p>The sources of the emission factors are described in Annexure 2 on page 21 in this document.</p> <p>f. Consolidation Approach: Operational control</p> <p>g. Standards, methodologies and assumptions: Annexure 2 on page 21 in this document.</p> <p>Sustainability Report 2020, page 27</p> <p>Also refer to our Task Force on Climate related Financial Disclosure (TCFD) report 2020 on our corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE	OMISSIONS	REASON FOR OMISSION
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GRI 305-3	X	Other indirect (Scope 3) greenhouse gas emissions	<p>a. 916 tCO2e</p> <p>b. GHG:</p> <p>Category 3: Fuel-and energy-related activities</p> <ul style="list-style-type: none"> <li>• Electricity (WTT)* - CO2, CH4 and N2O</li> <li>• Diesel (WTT) and petrol (WTT) - CO2, CH4 and N2O</li> </ul> <p>Category 6: Business travel</p> <ul style="list-style-type: none"> <li>• Air travels - CO2, CH4 and N2O</li> </ul> <p>c. No biogenic sources within our Scope 3 emissions</p> <p>d. Scope 3 emissions are calculated for the following activities; business travel and well-to-tank activities.</p> <p>e. GHG emissions are calculated for the current year (2020). Business travels have been calculated since 2017. We have set an emission reduction target with 2019 as base year.</p> <p>f. The GWPs used in the calculation of tCO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period.</p> <ul style="list-style-type: none"> <li>• CO2 = 1</li> <li>• CH4 = 25</li> <li>• N2O = 298</li> </ul> <p>The sources of the emission factors are described in Annexure 2 on page 21 in this document.</p> <p>g. Standards, methodologies and assumptions: Annexure 2 on page 21 in this document.</p> <p>*The Scope 3 electricity WTT only covers the Nordic electricity consumption for 2020.</p> <p>Sustainability Report 2020, page 28</p> <p>Also refer to our Task Force on Climate related Financial Disclosure (TCFD) report 2020 on our corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		

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<b>Environmental and Socio-economic Compliance</b>					
GRI 103-1-3	X	Management approach for environmental and socio-economic compliance disclosures	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 18-19, 22, 35-37 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 20		
<b>Employment</b>					
GRI 103-1-3	X	Management approach for employment	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 42-45 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 43-44		
GRI 401-1	X	New employee hires and employee turnover	The following is disclosed: • Permanent, temporary, full time and part time employee numbers, broken down by gender and region • Number of new hires (full time employees), broken down by age group and gender Sustainability Report 2020, pages 42-43 and in Annexure 3 on pages 22-24 in this document Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a>	b. Turnover is not disclosed per region	Not applicable. All countries do not have the same number or ratio of office to plant employees, the breakdown per region is therefore not useful or relevant.

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<b>Training and education</b>					
GRI 103-1-3	X	Management approach for training and education	<p>103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>, Sustainability Report 2020, page 12</p> <p>103-2: Sustainability Report 2020, pages 42-45</p> <p>103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 44</p>		
<b>Diversity and Equal Opportunity</b>					
GRI 103-1-3	X	Management approach for diversity and equal opportunity	<p>103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a>, Sustainability Report 2020, page 12</p> <p>103-2: Sustainability Report 2020, pages 42-45</p> <p>103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 43</p>		
GRI 405-1	X	Diversity of governance bodies and employees	<p>An overview of gender diversity and age groups for the Executive Management, Board of Directors and Company in total is provided.</p> <p>Sustainability Report 2020, page 43</p>	b. Transition-assistance programmes are not disclosed.	Information unavailable

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<b>Non-discrimination</b>					
GRI 103-1-3	X	Management approach for non-discrimination	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 36 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, pages 36-37		
<b>Occupational Health and Safety</b>					
GRI 103-1-3	X	Management approach for occupational health and safety	Refer to GRI 403-1-7 on pages 14-17 in this document, Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, pages 32-34		
GRI 403-1	X	The occupational health and safety management system (OHSMS) implemented including scope of workers, activities, and workplaces covered	We are committed to maintaining a comprehensive, effective and consistent HSSE management system across all projects. Our HSSE objectives and performances are monitored and evaluated in internal and external audits and annual management reviews. Scatec is also certified to ISO 9001, 45001 and 14001. Sustainability Report 2020, pages 32-34 Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a>		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE	OMISSIONS	REASON FOR OMISSION
			PAGE NUMBER OR LINK		
GRI 403-2	X	<p>Processes to identify work-related hazards and assess risks, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks</p> <p>Processes for workers to report work-related hazards and hazardous situations</p> <p>Policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health</p> <p>Processes used to investigate work-related incidents, identify hazards, assess risks, determine corrective actions and improvements needed in the OHSMS</p>	<p>The identification and reporting of work-related hazards and hazardous situations, is strongly encouraged throughout the company. Scatec focuses on leading and preventive KPIs to ensure a proactive approach to our HSSE improvement work.</p> <p>Our reporting and improvement database is the output to our processes that capture all work-related hazards and assesses risk:</p> <ul style="list-style-type: none"> <li>• HSSE</li> <li>• Improvement areas</li> <li>• Lessons learnt</li> </ul> <p>Each employee can access the open reporting platform to report incidents, improvement ideas, non-conformances, lessons learnt and grievances.</p> <p>Incidents must be logged and assigned to a case manager/ responsible person. Each incident must be followed up and closed within 14 days. If the case manager requires more time, an extended deadline can be applied for and granted by a Senior HSSE Advisor.</p> <p>Following absence injuries (LTIs) and other serious incidents logged, the incident must be investigated. The project management, HSSE governance team or EVP Sustainable Business &amp; HSSE can issue investigation orders. Material must be stored in the Open Reporting system. There is no requirement for a specific procedure for investigation, but there is an interdisciplinary team in Scatec who is trained in the Apollo Root Cause analysis method.</p> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 403-3	X	<p>OHSMS' functions contributing to identify and eliminate hazards, minimise risks (quality of services and facilitation of workers' access)</p>	<p>Key initiatives continue to strengthen our HSSE culture across projects:</p> <ul style="list-style-type: none"> <li>• Awareness campaigns</li> <li>• Open reporting</li> <li>• Behavioural schemes</li> </ul> <p>For example, the "Goal Zero Hero" program in 2019-2020 for our projects in Ukraine to reward individual commitments to HSSE.</p> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE	OMISSIONS	REASON FOR OMISSION
			PAGE NUMBER OR LINK		
GRI 403-4	X	Worker participation and consultation in the development, implementation, and evaluation of the OHSMS Committee's description, responsibilities, meeting frequency and decision-making authority	<p>A Central Incident Management Team was established in Q1 with regular meetings every week or biweekly. Regular communication updates to all employees included CEO townhall meetings, leader calls and manager calls, as well as direct information updates.</p> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 403-5	X	Worker training on occupational health and safety	<p>We work continuously for zero harm to personnel, assets, and the environment, and we believe that all incidents can be prevented through awareness, training, and preparedness.</p> <p>Mandatory HSSE training includes:</p> <ul style="list-style-type: none"> <li>• HSSE introduction to all new employees</li> <li>• Travel safety and security</li> <li>• Awareness campaigns</li> </ul> <p>Sustainability Report 2020, pages 32-34</p> <p>HSSE Policy<sup>2)</sup></p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 403-6	X	Promotion of worker health and access to non-occupational medical and healthcare services	<p>International SOS provides medical and travel security expertise to help safeguard our travellers, expatriates and global workforce. All employees may use the services before, during, and after the trip. This includes vaccinations required, information on security risk, any type of advice or information.</p> <p>Access to medical and healthcare services is provided in countries where employees don't have access to high-quality services.</p> <p>Voluntary initiatives to promote worker health:</p> <ul style="list-style-type: none"> <li>• Access to healthy food in the office canteen</li> <li>• Health awareness campaigns</li> </ul> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE	OMISSIONS	REASON FOR OMISSION
			PAGE NUMBER OR LINK		
GRI 403-7	X	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships, products or services	<p>We continuously work to monitor that all our subcontractors operate in accordance with our policy and principles. Our Supplier Code of Conduct, Scatec Partner Conduct Principles and Labour Policy for site personnel are integrated into all our subcontracts to ensure that these principles are respected, also in the parts of the value chain we do not control directly.</p> <p>We have carried out labour management audits, held toolbox talks with labour requirements as main topic and updated our checklists to include labour management on daily inspections.</p> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 403-8	X	Workers covered by an OHSMS	<p>100% of Scatec (570 employees) and our contractors' staff (3,775 workers) are covered by our HSSE management system.</p> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>		
GRI 403-9	X	Work-related injuries	<p>As an integral part of Scatec's own reporting, contractors' performance makes to a large extent the basis of our HSSE performance figures.</p> <ul style="list-style-type: none"> <li>• Fatalities: 0</li> <li>• LTIF: 0.6</li> <li>• TRIF: 1.1</li> <li>• High potential incidents: 1.5</li> <li>• Sick leave: 1.0%</li> <li>• Working hours including subcontractors: 3,694,531</li> </ul> <p>Sustainability Report 2020, pages 32-34</p> <p>Corporate website: <a href="http://www.scatec.com/sustainability/esg-resources">www.scatec.com/sustainability/esg-resources</a></p>	<p>b. Contractors data is included in Scatec's data in a.</p>	<p>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.</p>

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
<b>Security Practices</b>					
GRI 103-1-3		Management approach for security practices	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 20-21 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 21		
GRI 410-1		Security personnel trained in human rights policies and procedures	65% of all security personnel received training around human rights principles. Sustainability Report 2020, page 21		
<b>Human Rights Assessments</b>					
GRI 103-1-3		Management approach for human rights assessments	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 20-21 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 21		
GRI 412-1		Operations that have been subject to human rights reviews or impact assessments	100%. We conduct human rights due diligence as part of our overall E&S due diligence process for each project in every country. In 2020, Environmental and Social Impact Assessments (ESIAs) were under development for projects in Pakistan, Vietnam, Brazil and Bangladesh. Sustainability Report 2020, page 19-21		

INDICATOR	ASSURED EXTERNALLY	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
<b>Local Communities</b>					
GRI 103-1-3		Management approach for local communities' engagement and impact assessment	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 20-21, 48-54 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 54		
GRI 413-1		Operations with local community engagement, impact assessments, and development programmes	100%. All projects have a formal grievance mechanism in place. Sustainability Report 2020, pages 20, 48-50		
GRI 413-2		Operations with significant actual and potential negative impacts on local communities	Significant potential impacts on local communities can include physical and economic displacement, changes in vegetation and infrastructure, and increased activity levels in the area. Impacts during construction such as traffic, noise, and dust are considered limited and effectively mitigated if and where nearby communities exist. For any significant actual or potential impacts, we follow strict requirements in line with the IFC Performance Standards and the Equator Principles. No projects in operation in 2020 with significant actual or potential negative impacts on local communities. Sustainability Policy <sup>1)</sup> Sustainability Report 2020, pages 20-21, 48-50		
<b>Public Policy</b>					
GRI 103-1-3	X	Management approach for public policy	103-1: Material ESG topics on our corporate website: <a href="http://www.scatec.com/sustainability/sustainability-priorities">www.scatec.com/sustainability/sustainability-priorities</a> , Sustainability Report 2020, page 12 103-2: Sustainability Report 2020, pages 35-37 103-3: Refer to GRI 103-3 on page 4 in this document, Sustainability Report 2020, page 36		
GRI 415-1	X	Political contributions	No political contributions in 2020.		

Corporate website, [ESG resources](#) – relevant policies:

1) Sustainability Policy

2) HSSE Policy

# Appendix



## 1. Biodiversity: GRI 304-1 and 304-4

Operational sites in, or adjacent to, protected areas and areas of high biodiversity:

Project sites and type of operation	Geographic location	Position in relation to nearest protected area and biodiversity value of the nearest protected area characterised by listing of status (such as IUCN protected area management categories, RAMSAR convention, national legislation)	Size of operational site
Agua Fria (Operational solar plant)	Valle Department of Honduras	The site is outside protected areas, 2 km away from Bahia de Chismuyo, a RAMSAR 1000 habitat/species management area, consisting of a mangrove and tropical humid vegetation ecosystem, resting places for migratory and resident bird species.	63 ha leased
Merchang (Operational solar plant)	Terengganu Province, Malaysia	The site is outside protected areas and consists of modified and natural habitats (wetlands west of site). Nearest protected area is a reserve forest Hutan Rizab Jambu Bongkok (1.5km southwest).	81 ha leased
Los Prados (Operational solar plant)	Choluteca Department of Honduras	The site is outside protected areas and is 1.4 km away from El Jicarito and 6 km from San Bernard, both RAMSAR 1000 habitat/species management areas, consisting of a mangrove and tropical humid vegetation ecosystem, resting places for migratory and resident bird species.	133 ha leased

Project sites	Critically endangered	Endangered	Vulnerable	Near threatened	Least concern
Sites red list and national conservation list species are identified in the ESIA*	7	20	11	18	1 011

\* Central America, South America and Southern Africa. Projects in backlog are not included.

## 2. Emissions: GRI 305-1, 305-2 and 305-3

### Greenhouse gas emissions (GHG) methodology

Scatec calculates and reports our GHG emissions according to “A Corporate Accounting and Reporting Standard Revised edition”, currently one of four GHG Protocol accounting standards. The Global Warming Potential (GWP) used in the calculation of CO<sub>2</sub>-equivalents (CO<sub>2</sub>e) are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period.

The carbon inventory is divided into three main scopes of direct and indirect emissions.

Scope 1 includes all direct emission sources. This includes all use of fossil fuels for stationary combustion resulting from onsite backup generators, and from transportation, in owned, leased, or rented vehicles. The Department for Environment, Food, and Rural Affairs (DEFRA) 2020 are source for the Emission factors used for fuels.

Scope 2 includes indirect emissions related to purchased energy. These GHG emissions are reported for offices and onsite maintenance facilities. The electricity emission factors used in CEMAsys are based on national gross electricity production mixes from the International Energy Agency’s statistics (IEA Stat). Emission factors per fuel type are based on assumptions in the IEA methodological framework. Primarily two methods are used to “allocate” the GHG emissions created by electricity generation to the end consumers of a given grid. These are the location-based and the market-based methods. The location-based method reflects the average emission intensity of the grids on which energy consumption occurs. The market-based method reflects emissions from electricity that companies have purposefully chosen (or not chosen). Our Scope 2 emissions are reported using both methods.

Scatec purchased I-RECs (International Renewable Energy Certificate) for 6,862 MWh of renewable energy in Egypt. Each I-REC represents proof that 1 MWh of renewable energy has been produced and includes the environmental benefits this renewable energy has generated. The certificate documents reductions of more than our total emissions from electricity usage in Egypt. Refer to our corporate website for the Certificate verifying that 6,862 MWh of renewable energy documented with I-RECs has been delivered to Scatec in Egypt by ECOHZ for 2020.

Scope 3 includes indirect emissions resulting from value chain activities and the GHG emissions are a result of the company’s upstream and downstream activities. Scope 3 emissions are currently reported for business related flights using the Department for Environment, Food, and Rural Affairs (DEFRA) 2020 as source for the Emission factors. Waste generated in our offices and employee commuting have been calculated based on estimated using generic Emission factors.

### 3. Employment: GRI 401-1 and 404-3

Permanent, temporary, full time and part time employee numbers are provided in the tables below:

	Men	Women	Total
Permanent employment	306	129	435
Temporary* employment	99	36	135
			570

\* Temporary = Short term and consultants

	Europe	Africa	LATAM	MENA	Asia	Total
Permanent employment	135	168	48	43	41	435
Temporary employment	45	34	23	12	21	135
						570

	Men	Women	Total
Full time	377	154	531
Part time	28	11	39
			570

The number of new hires (full time employees), broken down by age group and gender, is provided in the tables below:

New hires (Full time)		2020				
<b>Age</b>						
Under 30		26				
30-50		72				
Over 50		8				
<b>Gender</b>						
Men		81				
Women		25				
<b>Total</b>		<b>106</b>				
	Europe	Africa	LATAM	MENA	Asia	Total
New hires (Full time)	19	63	7	8	9	106

The turnover for 2020, broken down by age group and gender, is provided in the table below:

New hires (Full time)		2020
<b>Age</b>		
Under 30		4.7%
30-50		5.5%
Over 50		2.6%
<b>Gender</b>		
Men		4.8%
Women		5.8%
<b>Total</b>		<b>5.1%</b>

Turnover is not disclosed per region.

## Employees receiving regular performance and career development reviews

Employees taking part in our annual Performance, Development and Appraisal (PDA) process, broken down by gender and employee category, is provided in the tables below:

	Men	Women	Total
Full time	306	129	435

	Finance	Development	Solutions	Power Production	Legal	People & Organisation	Sustainable Business & HSSE	Total
Full time	83	33	65	175	13	34	32	435



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To the Board of Directors of Scatec ASA

### **Independent assurance report on Scatec ASA's Reporting on Selected Sustainability Indicators for 2020**

We have undertaken a limited assurance engagement of Scatec ASA's Reporting on Selected Sustainability Indicators for the period from 1 January 2020 to 31 December 2020. This comprise a review of a selection of Scatec ASA's material sustainability aspects, presented in Scatec ASA's overview of reporting on GRI indicators (the document named "GRI Index 2020", available at <https://scatec.com/sustainability/esg-resources/>) (the "Reporting on Selected Sustainability Indicators").

#### **Criteria applied by Scatec ASA**

In preparing the Reporting on Selected Sustainability Indicators, Scatec ASA applied relevant criteria from the Global Reporting Initiative (GRI) sustainability reporting standards. The Criteria can be accessed at [globalreporting.org](http://globalreporting.org) and are available to the public. Such Criteria were specifically designed for companies and other organizations that want to report their sustainability impacts in a consistent and credible way. As a result, the subject matter information may not be suitable for other purposes. We consider these reporting criteria to be relevant and appropriate to review the Reporting on Selected Sustainability Indicators.

#### **Scatec ASA's responsibility**

The Board of Directors and Chief Executive Officer (management) are responsible for selecting the Criteria, and for presenting the Reporting on Selected Sustainability Indicators in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Reporting on Selected Sustainability Indicators, such that it is free from material misstatement, whether due to fraud or error.

#### **EY's responsibilities**

Our responsibility is to express a conclusion on the presentation of the Reporting on Selected Sustainability Indicators based on the evidence we have obtained.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Assurance Engagements Other than Audits or Reviews of Historical Financial Information ('ISAE 3000')*. This standard requires that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Reporting on Selected Sustainability Indicators is presented in accordance with the Criteria, and to issue a limited assurance report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.



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### Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants. EY also applies *International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

The engagement consists of making enquiries, primarily of persons responsible for preparing the Reporting on sustainability and related information and applying analytical and other relevant procedures.

Our procedures included:

- Review of Scatec ASA's process for preparation and presentation of the Reporting on Selected Sustainability Indicators to develop an understanding of how sustainability is ensured in practice within the business
- Interviewed those in charge of Reporting on Selected Sustainability Indicators to develop an understanding of the process for the preparation of the Reporting on Selected Sustainability Indicators.
- Verified on a sample basis the information in the Reporting on Selected Sustainability Indicators against source data and other information prepared by Scatec ASA
- Assessed the overall presentation of Reporting on Selected Sustainability Indicators against the criteria in the GRI Standards

We have performed these procedures on the following indicators, that also form the scope of our conclusion (this list will also be found in the GRI index):

GRI 203-2, GRI 205-1, GRI 205-3, GRI 305-1, GRI 305-2, GRI 305-3, GRI 307-1, GRI 419-1, GRI 415-2, GRI 401-1, GRI 404-2, GRI 405-1, GRI 406-1, GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8, GRI 403-9. The management approach,



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GRI 103-1-3, related to the following material topics: GRI 203, GRI 205, GRI 305, GRI 307, GRI 419, GRI 415, GRI 401, GRI 404, GRI 405, GRI 406, GRI 403.

These indicators include the reporting on Scope 1 (GRI 305-1), Scope 2 (GRI 305-2) and selected Scope 3 (GRI 305-3) greenhouse gas emissions as reported on page 27 in the Sustainability Report.

We believe that our procedures provide us with an adequate basis for our conclusion.

### **Conclusion**

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the reporting of the selected sustainability indicators for 2020, in order for the Reporting on Selected Sustainability Indicators to be in accordance with the Criteria.

Oslo, 25 March 2021  
ERNST & YOUNG AS

Petter Larsen  
State Authorised Public Accountant