

Foundation, General Disclosures and Management Approach

INDICATOR	DESCRIPTION	PAGE NUMBER OR LINK
Organisational profile		
GRI 102-1	Name of the organization	Scatec ASA
GRI 102-2	Activities, brands, products and services	Annual Report 2021, pages 5 Corporate website
GRI 102-3	Location of the organisation's headquarters	Askekroken 11, 0277 Oslo, Norway
GRI 102-4	Location of operations	Annual Report 2021, page 5 Corporate website
GRI 102-5	Ownership and legal form	Annual Report 2021, pages 27 Corporate website
GRI 102-6	Markets served	Annual Report 2021, pages 16
GRI 102-7	Scale of organization	Annual Report 2021, pages 6-7
GRI 102-8	Information on employees and other workers	Annual Report 2021, page 20-21, ESG Performance Report 2021, pages 34-35, Additional information: Diversity and inclusion Corporate website
GRI 102-9	Supply chain	ESG Performance Report 2021, pages 31-33 Corporate website
GRI 102-10	Significant changes to the organisation and its supply chain	ESG Performance Report 2021, pages 31-33
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	SolarPower Europe Ultra Low-Carbon Solar Alliance Oslo Renewable Energy and Environment Cluster (OREEC) Norwegian Energy Partners (NORWEP) South African Photovoltaic Industry Association (SAPVIA) South African Wind Energy Association (SAWEA)

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Strategy		
GRI 102-14	Statement from senior decision maker	Annual Report 2021, pages 10-11
Ethics and Integrity		
GRI 102-16	Values, standards, principles, and norms	Annual Report 2021, page 4
Governance		
GRI 102-18	Governance structure	ESG Performance Report 2021, page 8
Stakeholder engagement		
GRI 102-40	List of stakeholder groups	ESG Performance Report 2021, page 11 Stakeholder engagement on ESG topics: Corporate website
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. 7% percent of the workforce are covered by collective bargaining agreements.
GRI 102-42	Identifying and selecting stakeholders	ESG Performance Report 2021, page 11 Stakeholder engagement on ESG topics: Corporate website
GRI 102-43	Approach to stakeholder engagement	ESG Performance Report 2021, page 11 Stakeholder engagement on ESG topics: Corporate website
GRI 102-44	Key topics and concerns raised	ESG Performance Report 2021, pages 10-11 Stakeholder engagement on ESG topics: Corporate website

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Reporting practice		
GRI 102-45	Entities included in the consolidated financial statements	Annual Report 2021, pages 27
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	ESG Performance Report 2021, pages 10-11 Corporate website
GRI 102-48	Restatements of information	Not applicable.
GRI 102-49	Changes in reporting	Not applicable.
GRI 192-50	Reporting period	FY 2021
GRI 102-51	Date of previous report	FY 2020
GRI 102-52	Reporting cycle	Annually
GRI 102-53	Contact point	Julie Hamre, VP ESG Reporting & Strategy Julie.Hamre@scatec.com
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 “EXTERNALLY VERIFIED” in the Topic-Specific Standards table below were externally assured by Ernst & Young (EY). Refer to the limited assurance statement: Corporate website

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Management approach		
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 Sustainability Priorities section:</p> <p>Corporate website</p> <p>ESG Performance Report 2021, pages 9-11 and each chapter of the report</p> <p>Online Report 2021</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. Throughout the Online Report 2021, 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. Further, throughout each chapter of the ESG Performance Report 2021, 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>ESG Performance Report 2021, pages 9-11 and throughout the report</p> <p>Online Report 2021</p> <p>Corporate website</p>
GRI 103-3	Evaluation of the management approach for all material topics	<p>Scatec's ESG Committee has the following key responsibilities:</p> <ul style="list-style-type: none"> • Evaluate and advise on the Company's ESG strategy, policies and performance • Evaluate and monitor annual ESG targets and results • Evaluate and discuss key ESG strategic decisions and directions • Evaluate and discuss current and future ESG trends relevant to the Company <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>ESG Performance Report 2021, pages 9-11 and throughout the report</p> <p>Online Report 2021</p> <p>Corporate website</p>

Topic-Specific Standards

INDICATOR	EXTERNALLY VERIFIED	DESCRIPTION	DISCLOSURE PAGE NUMBER OR LINK	OMISSIONS	REASON FOR OMISSION
Indirect Economic Impacts					
GRI 103-1-3	X	Work undertaken to understand indirect economic impacts, and whether a community needs assessment was conducted	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 36-38 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 36-38, Additional information: Local value creation		
GRI 203-2	X	Significant indirect economic impacts	ESG Performance Report 2021, pages 36-38 Additional information: Local value creation		
Procurement Practices					
GRI 103-1-3	X	Management approach for procurement practices	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 31-33 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 31-33, Additional information: Responsible supply chain		
GRI 204-1	X	Proportion of spending on local suppliers	ESG Performance Report 2021, pages 31-33 Additional information: Responsible supply chain		
Supplier Environmental and Social Assessment					
GRI 103-1-3	X	Management approach for supplier environmental and social assessments	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 31-33 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 31-33, Additional information: Responsible supply chain		
GRI 308-1	X	New suppliers that were screened using environmental criteria	ESG Performance Report 2021, pages 31-33 Additional information: Responsible supply chain		
GRI 414-1	X	New suppliers that were screened using social criteria	ESG Performance Report 2021, pages 31-33 Additional information: Responsible supply chain		

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Anti-corruption					
GRI 103-1-3	X	Management approach for anti-corruption	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 40-41 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, 40-41, Additional information: Ethical business conduct		
GRI 205-1	X	Operations assessed for risks related to corruption	ESG Performance Report 2021, pages 40-41 Additional information: Ethical business conduct		
GRI 205-2	X	Communication and training about anti-corruption policies and procedures	ESG Performance Report 2021, pages 40-41 Additional information: Ethical business conduct	a. and d.	Information not available
GRI 205-3	X	Confirmed incidents of corruption and actions taken	ESG Performance Report 2021, pages 40-41 Additional information: Ethical business conduct		
Water					
GRI 103-1-3	X	Management approach for water	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 22-23 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 22-23, Additional information: Water management		
GRI 303-1	X	Interactions with water as a shared resource	ESG Performance Report 2021, pages 22-23 Additional information: Water management		
GRI 303-2	X	Management of water-discharge-related impacts	ESG Performance Report 2021, pages 22-23 Additional information: Water management		
GRI 303-3	X	Water withdrawal from all areas with water stress	ESG Performance Report 2021, pages 22-23 Additional information: Water management	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.

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Biodiversity					
GRI 103-1-3	X	Management approach for biodiversity	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 20-21 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 20-21, Additional information: Biodiversity		
GRI 304-1	X	Operational sites in or adjacent to protected areas or areas of high biodiversity value	ESG Performance Report 2021, pages 20-21 Additional information: Biodiversity		
GRI 304-2	X	Significant impacts of activities, products and services on biodiversity	ESG Performance Report 2021, pages 20-21 Additional information: Biodiversity		
GRI 304-4	X	IUCN Red List species and national conservation list species in areas affected by operations	ESG Performance Report 2021, pages 20-21 Additional information: Biodiversity		

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Emissions					
GRI 103-1-3	X	Management approach for emissions	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 14-17, Task Force on Climate related Financial Disclosure (TCFD) report 2021: Corporate website 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 14-17, Additional information: Climate impact		
GRI 305-1	X	Direct (Scope 1) greenhouse gas emissions	ESG Performance Report 2021, page 14-17 Additional information: Climate impact Also refer to our TCFD report 2021: Corporate website	b. SF6	Information not available
GRI 305-2	X	Energy indirect (Scope 2) greenhouse gas emissions	ESG Performance Report 2021, page 14-17 Additional information: Climate impact Also refer to our TCFD report 2021: Corporate website		
GRI 305-3	X	Other indirect (Scope 3) greenhouse gas emissions	ESG Performance Report 2021, page 14-17 Additional information: Climate impact Also refer to our TCFD report 2021: Corporate website		

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Waste					
			103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 18-19 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 18-19, Additional information: Resource use and circularity		
GRI 306-1		Waste generation and significant waste-related impacts	ESG Performance Report 2021, page 18-19 Additional information: Resource use and circularity		
GRI 306-2		Management of significant waste-related impacts	ESG Performance Report 2021, page 18-19 Additional information: Resource use and circularity		
GRI 306-3		Waste generated	N/A	Entire disclosure	Data collection not in place across all projects. Data will be collected and reported in 2022.
Environmental and Socio-economic Compliance					
GRI 103-1-3	X	Management approach for environmental and socio-economic compliance disclosures	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 40-41 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 40-41, Additional information: Ethical business conduct		
GRI 307-1	X	Non-compliance with environmental laws and regulations	ESG Performance Report 2021, page 40-41 Additional information: Ethical business conduct		
GRI 419-1	X	Non-compliance with laws and regulations in the social and economic area	ESG Performance Report 2021, page 40-41 Additional information: Ethical business conduct		

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Employment					
GRI 103-1-3	X	Management approach for employment	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 34-35 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 34-35, Additional information: Diversity and inclusion		
GRI 401-1	X	New employee hires and employee turnover	ESG Performance Report 2021, pages 34-35 Additional information: Diversity and inclusion	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.
Training and education					
GRI 103-1-3	X	Management approach for training and education	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 34-35 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 34-35, Additional information: Diversity and inclusion		
GRI 404-2	X	Programmes for upgrading employee skills and transition-assistance programmes	ESG Performance Report 2021, pages 34-35 Additional information: Diversity and inclusion	b. Transition-assistance programmes are not disclosed	Information not available
GRI 404-3	X	Employees receiving regular performance and career development reviews	ESG Performance Report 2021, pages 34-35 Additional information: Diversity and inclusion		

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Diversity and Equal Opportunity					
GRI 103-1-3	X	Management approach for diversity and equal opportunity	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 34-35 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 34-35, Additional information: Diversity and inclusion		
GRI 405-1	X	Diversity of governance bodies and employees	ESG Performance Report 2021, page 34-35 Additional information: Diversity and inclusion		
Non-discrimination					
GRI 103-1-3	X	Management approach for non-discrimination	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 40-41 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 40-41, Additional information: Ethical business conduct		
GRI 406-1	X	Incidents of discrimination and corrective actions taken	ESG Performance Report 2021, page 40-41 Additional information: Ethical business conduct		

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Occupational Health and Safety					
GRI 103-1-3	X	Management approach for occupational health and safety	Refer to GRI 403-1-7 on pages 12-13 in this document, Material ESG topics on our corporate website: Corporate website , ESG Performance Report 2021, pages 26-28, Additional information: HSSE		
GRI 403-1	X	The occupational health and safety management system (OHSMS) implemented including scope of workers, activities, and workplaces covered	ESG Performance Report 2021, pages 26-28 Additional information: HSSE		
GRI 403-2	X	Processes to identify work-related hazards and assess risks, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks Processes for workers to report work-related hazards and hazardous situations Policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health Processes used to investigate work-related incidents, identify hazards, assess risks, determine corrective actions and improvements needed in the OHSMS	ESG Performance Report 2021, pages 26-28 Additional information: HSSE		
GRI 403-3	X	OHSMS' functions contributing to identify and eliminate hazards, minimize risks (quality of services and facilitation of workers' access)	ESG Performance Report 2021, pages 26-28 Additional information: HSSE		

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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	ESG Performance Report 2021, pages 26-28 Additional information: HSSE			
GRI 403-5	X	Worker training on occupational health and safety	ESG Performance Report 2021, pages 26-28 Additional information: HSSE			
GRI 403-6	X	Promotion of worker health and access to non-occupational medical and healthcare services	ESG Performance Report 2021, pages 26-28 Additional information: HSSE			
GRI 403-7	X	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships, products or services	ESG Performance Report 2021, pages 26-28 Additional information: HSSE			
GRI 403-8	X	Workers covered by an OHSMS	ESG Performance Report 2021, pages 26-28 Additional information: HSSE			
GRI 403-9	X	Work-related injuries	ESG Performance Report 2021, pages 26-28 Additional information: HSSE		b. Contractors data is included in Scatec's data in a. f. Sick leave of contractors	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.

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Security Practices					
GRI 103-1-3	X	Management approach for security practices	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 29-30 103-2: ESG Performance Report 2021, pages 29-30 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 29-30, Additional information: Human rights		
GRI 410-1	X	Security personnel trained in human rights policies and procedures	ESG Performance Report 2021, pages 29-30 Additional information: Human rights		
Human Rights Assessments					
GRI 103-1-3	X	Management approach for human rights assessments	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 29-30 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, pages 29-30, Additional information: Human rights		
GRI 412-1	X	Operations that have been subject to human rights reviews or impact assessments	ESG Performance Report 2021, pages 29-30 Additional information: Human rights		

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Local Communities					
GRI 103-1-3	X	Management approach for local communities' engagement and impact assessment	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 36-38 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, page 36-38, Additional information: Local value creation		
GRI 413-1	X	Operations with local community engagement, impact assessments, and development programmes	ESG Performance Report 2021, pages 36-38 Additional information: Local value creation		
GRI 413-2	X	Operations with significant actual and potential negative impacts on local communities	ESG Performance Report 2021, pages 36-38 Additional information: Local value creation		
Public Policy					
GRI 103-1-3	X	Management approach for public policy	103-1: Material ESG topics: Corporate website , ESG Performance Report 2021, pages 9-11 103-2: ESG Performance Report 2021, pages 40-41 103-3: Refer to GRI 103-3 on pages 4 in this document, ESG Performance Report 2021, 40-41, Additional information: Ethical business conduct		
GRI 415-1	X	Political contributions	Additional information: Ethical business conduct		