



GRI Content Index  
2021

# General disclosures

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 101: Foundation 2016</b>				
<b>GRI 102: General Disclosures 2016</b>				
<b>Organizational profile</b>				
	102-1	Name of the organization	111	
	102-2	Activities, brands, products, and services	111	
	102-3	Location of headquarters	111	
	102-4	Location of operations	32–39, 111	
	102-5	Ownership and legal form	46–47, 52, 111	
	102-6	Markets served	32–39, 111	
	102-7	Scale of the organization	111	
	102-8	Information on employees and other workers	111	
	102-9	Supply chain	111, 135–136	
	102-10	Significant changes to the organization and its supply chain	112	
	102-11	Precautionary principle or approach	112	
	102-12	External initiatives	112	
	102-13	Membership of associations	112, skf.com/ar2021	
<b>Strategy</b>				
	102-14	Statement from senior decision-maker	10–13, 112	
	102-15	Key impacts, risks, and opportunities	22–23, 42–44, 112	
<b>Ethics</b>				
	102-16	Values, principles, standards, and norms of behavior	113, skf.com/ar2021	
	102-17	Mechanisms for advice and concerns about ethics	113	
<b>Governance</b>				
	102-18	Governance structure	113	
<b>Stakeholder engagements</b>				
	102-40	List of stakeholder groups	114	
	102-41	Collective bargaining agreements	114	
	102-42	Identifying and selecting stakeholders	114	
	102-43	Approach to stakeholder engagement	114	
	102-44	Key topics and concerns raised	114	
<b>Reporting practices</b>				
	102-45	Entities included in the consolidated financial statements	100–102, 115	
	102-46	Defining report content and topic boundaries	115	
	102-47	List of material topics	116	
	102-48	Restatements of information	116	
	102-49	Changes in reporting	116	
	102-50	Reporting period	116	
	102-51	Date of most recent report	116	
	102-52	Reporting cycle	116	
	102-53	Contact point for questions regarding the report	116, 155	
	102-54	Claims of reporting in accordance with the GRI Standards	116	
	102-55	GRI content index	116, skf.com/ar2021	
	102-56	External assurance	116, 138	

# Material topics

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 200: Economic Standards</b>				
<b>Economic Performance</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	117	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	117	
	201-2	Financial implications and other risks and opportunities due to climate change	117-118	This is not yet included in the Sustainability Statements in detail, but is addressed in the TCFD report available at <a href="http://SKF.com/ar2021">SKF.com/ar2021</a>
<b>Anti-corruption</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	118	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	118	Percentage of operations assessed for risks related to corruption cannot be provided, data is not available.
	205-3	Confirmed incidents of corruption and actions taken	118	
<b>Anti-competitive Behavior</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	118	
GRI 206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	82, 118	
<b>Customer sustainability performance</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	119	
SKF specific topic		Examples of products and services developed with positive sustainability impact	30-31, 40-41	

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 300: Environmental Standards</b>				
<b>Materials</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	123-124	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	124-125	
<b>Energy</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	119-121	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	121	
	302-3	Energy intensity	121	
	302-4	Reduction of energy consumption	122	
<b>Water</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	123-124	
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	125	
	303-2	Management of water discharge-related impacts	125	
	303-3	Water withdrawal	125	
	303-4	Water discharge	125	Water discharge follows regional regulations. The flow is going to local sewage systems or to surface water flow in compliance to mentioned regulations for the quality of discharged water (suspension, temperature, etc.). Metered discharge flows are thus not reported.
<b>Emissions</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	119-121	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	122	
	305-2	Energy indirect (Scope 2) GHG emissions	122	
	305-3	Other indirect (Scope 3) GHG emissions	122	SKF has substantially increased the scope of scope 3 reporting in 2021 to include a significant amount to the emissions related to its direct material suppliers (steel and forging suppliers), however this does not cover the entire potentially applicable Scope 3 emissions. SKF intends to continue to increase the scope of reported Scope 3 emissions in the coming years.
	305-4	GHG emissions intensity	3, 26, 123	
	305-5	Reduction of GHG emissions	123	
<b>Effluents and waste</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	123-124	
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	125	
	306-3	Waste generated	125	
	306-4	Waste diverted from disposal	125	
	306-5	Waste directed to disposal	126	SKF reports only grinding swarf separately as its main hazardous waste.

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 300: Environmental Standards (cont.)</b>				
<b>Environmental compliance</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	123-124	
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	126	
<b>Supplier environmental assessment</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	135-136	
GRI 308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	136	% cannot be disclosed. The total number of new suppliers is not known.
	308-2	Negative environmental impacts in the supply chain and actions taken	136	123 suppliers have been audited, total number of suppliers assessed in other ways cannot be disclosed.

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 400: Social Standards</b>				
<b>Employment</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	126	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	127	Age groups are not reported, full year data for all countries not available until 2022.
<b>Labor/Management Relations</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	127	
GRI 402: Labor management relations 2016	402-1	Minimum notice periods regarding operational changes	128	Minimum notice periods cannot be disclosed. Refer to comment in report.
<b>Occupational health and safety</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	128	
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	128	
	403-2	Hazard identification, risk assessment, and incident investigation	128-129	
	403-3	Occupational health services	129	Quality assurance of such services cannot be disclosed. Data is not available from all operational units.
	403-4	Worker participation, consultation, and communication on occupational health and safety	129	
	403-5	Worker training on occupational health and safety	129	
	403-6	Promotion of worker health	129	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	129	
	403-8	Workers covered by an occupational health and safety management system	129-130	
	403-9	Work-related injuries	130	Contracted workers are included in the Group's accident reporting, but cannot be separately reported due to information constraints. Hazards that pose a risk of high-consequence cannot be reported, this is not aggregated at Group level yet.
<b>Training and Education</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	130-131	
GRI 404: Training and education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	131	
	404-3	Percentage of employees receiving regular performance and career development reviews	131	SKF reports only on percentage of employees receiving regular performance reviews, Age groups and minorities cannot be reported.
<b>Diversity and equal opportunity</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	131	
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	132	Minorities cannot be reported. Data is not available.
	405-2	Ratio of basic salary and remuneration of women to men	132	SKF reports only the average ratio in two different categories.

GRI Standard	Disclosure number	Disclosure name	Page reference	Omissions (details described in report)
<b>GRI 400: Social Standards (cont.)</b>				
<b>Non-discrimination</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	133-134	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	134	Investigations and actions taken cannot be obtained on central level. Work is ongoing to get the right processes in place.
<b>Freedom of Association and Collective Bargaining</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	134	
GRI 407: Freedom of association and collective bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	134	Information on unique suppliers are not applicable since SKF work with objective, external resources.
<b>Child Labor</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	133-134	
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	134	Information on unique suppliers are not applicable since SKF work with objective, external resources.
<b>Forced or compulsory labor</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	133-134	
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	134	Information on unique suppliers are not applicable since SKF work with objective, external resources.
<b>Human rights assessment</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	133-134	
GRI 412: Human rights assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	134	Information on the % of operations that have been subject to human rights reviews is not available.
<b>Supplier social assessment</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	135-136	
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	136	% cannot be disclosed. The total number of new suppliers is not known.
	414-2	Negative social impacts in the supply chain and actions taken	136	123 suppliers have been audited, total number of suppliers assessed in other ways cannot be disclosed.
<b>Socioeconomic Compliance</b>				
GRI 103: Management approach 2016	103-1-3	Explanation of the material topic, its boundary and management approach	136	
GRI 419: Socioeconomic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	136	