

GRI Sustainability Reporting



Statement of continued support for the Global Compact

The SAS Group joined the Global Compact in 2003 and participates in the Global Compact Nordic Network. The SAS Group's primary social responsibility is to its own employees and the communities dependent on and affected by SAS's operations in a number of countries, primarily in the Nordic region. Our support and commitment to UN Global Compact inspires us continuously to take societal considerations into our activities.

*Mats Jansson
President and CEO*



GRI's Sustainability Reporting Guidelines, version 3, stipulates that the SAS Group must determine which entities' performance will be reported in the Sustainability Report. The entities included in the SAS Group's Sustainability Report 2009 are disclosed in the introduction of SAS Group's Accounting Principles for Sustainability Reporting. The reporting boundary has been set in accordance with the accounting principles for the SAS Group's Annual Report 2009. For some entities, sustainability related data and indicators are only disclosed for parts of the entity's operations, in which case, a notation has been made directly in the Sustainability Report.

GRI's Sustainability Reporting Guidelines, version 3, prescribes disclosure of GRI Application Level Criteria for organizations using the Guidelines.

In the SAS Group's opinion, the SAS Group's Annual Report & Sustainability Report 2009 fulfills the requirements stipulated by GRI's Sustainability Reporting guidelines, version 3, for a sustainability report on A+ level. Regarding disclosure of management approach, as required by GRI, the SAS Group has chosen to report on management approach as an integrated part of the SAS Group's Annual Report & Sustainability Report 2009.



SAS Group Sustainability Report 2009

	C	C+	B	B+	A	A+
Self Declaration						
Third Party Checked						

Guideline on Management Approach

A general description of the SAS Group's approach to responsibility for sustainable development can be found on pages 106, 109, 112 and 115 where the SAS Group defines social, environmental, and economical responsibility, and the SAS Group's comprehensive objective governing the Group's operations and its approach to social responsibility are described. It also contains strategies, core values, and extracts from policies guiding the operations of the SAS Group (complete policies, with relevance for sustainability, can be found on the SAS Group's homepage, www.sasgroup.net). On page 108, a description of the organization and management of the SAS Group's sustainability work can be found. Relevant information concerning both positive and negative aspects of the SAS Group's performance is disclosed throughout the report, the most significant aspects are commented on in the Board of Directors' Report (in the Annual Report) on pages 53-54. Risks and opportunities are

included in both the Annual Report, on pages 33-34, and in the Sustainability Report, on page 117.

Economic responsibility

Information regarding financial results can be found on page 2 and on pages 49 and onward. Information concerning the SAS Group's economic responsibility is provided on pages 115-117, where the SAS Group's indirect economic impact is described. Information regarding market shares etc is located on page 18.

Environmental responsibility

The SAS Group's main environmental impact is related to the combustion of non-renewable fuels. Thus, the major disclosures regarding environmental aspects are consumption of non-renewable fuels, emissions of CO₂ and NO_x, and noise. This information can be found on pages 102, and 118-120. Targets and results of the SAS Group's environmental work are disclosed on pages 106-108, and 119. On page 108,

the organization and management of the SAS Group's sustainability work are described, together with processes for feedback and reporting of environmental data.

Social responsibility

Labor practices and decent work: Relevant information regarding the SAS Group's approach to labor practices and decent work is presented both in the Board of Directors' Report, on pages 53-54, and in the Sustainability Report, on pages 114-115. The process for handling questions regarding labor practices and managing feedback and reporting of labor data is described on page 108.

Human rights: Relevant information regarding the SAS Group's approach to human right can be found on page 109 and in the GRI Cross-reference list.

Society: Relevant information regarding the SAS Group's approach to communities, corruption, public policy, anti-competitive behavior, and compliance, can be found on page 109 and in the SAS Group's Code of Conduct available on the SAS Group's webpage. For any cases of non-compliance during 2009 information is disclosed in the Board of Director's Report on pages 53-54, or in the section "Results for the year" on pages 115-121.

Product responsibility: The SAS Group mainly offers services. Where relevant, information regarding service responsibility is disclosed as a part of the SAS Group's social responsibility on pages 112-115, otherwise they are commented on in the GRI Cross-reference list.

GRI cross reference list

Reported
Partially reported
Not reported

Core Indicator	Page reference	Reported	Comments
Profile			
Strategy & Analysis			
1.1 Statement from the most senior decisionmaker of the organization about the relevance of sustainability to the organization and its strategy	4-5		
1.2 Description of key impacts, risks, and opportunities.	33, 103-105, 111-121		Impact on sustainable development is described on pages 103-105. Results of these impacts are described on page 111 and onwards. Description of major risks identified and corresponding business opportunities are to be found on page 117.
Organizational Profile			
2.1 Name of reporting organization	Inside back cover		
2.2 Primary brands, products, and/or services.	3, 9-11		
2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	2, 22, 35-41		Operative structure on page 2, Joint Ventures and Partners on page 22, Divisions and operating companies on pages 35-41.
2.4 Location of organization's headquarters.	Inside back cover		SAS koncernen Frösundaviks Allé 1 Stockholm, Sweden
2.5 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	18-19, 35-41, 115		The main markets for the SAS Group is described on page 18-19. Each subsidiary provides a description of main markets on pages 35-41. A map detailing all locations is to be found on page 36. Geographical breakdown of employees is described on page 115.
2.6 Nature of ownership and legal form.	26-27, 98		Largest shareholders on pages 26-27 and legal form on page 98.
2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	18-19, 35-41		The main markets for the SAS Group is described on page 18-19. Each subsidiary provides a description of main markets on pages 35-41. A map detailing all locations is to be found on page 36.
2.8 Scale of the reporting organization, including: • Number of employees; • Net sales (for private sector organizations) or net revenues (for public sector organizations); • Total capitalization broken down in terms of debt and equity (for private sector organizations); and • Quantity of products or services provided.	2, 55, 58, 66		<ul style="list-style-type: none"> • Number of employees on page 66 (Note 3) • Net sales on page 55 • Total capitalization broken down in terms of debt and equity on page 58 • Passengers served on page 2

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
2.9 Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> • The location of, or changes in operations, including facility openings, closings, and expansions; and • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) 	8-14		
2.10 Awards received in the reporting period.	6, Stakeholder Dialogues		
Report Parameter			
Report Profile			
3.1 Reporting period (e.g., fiscal/calendar year) for information provided.	Front cover		
3.2 Date of most recent previous report (if any).	122		Previous reports can be obtained from the SAS Group webpage (www.sasgroup.net).
3.3 Reporting cycle (annual, biennial, etc.)	6		
3.4 Contact point for questions regarding the report or its contents.	6, 122		Inquiries regarding the Annual Report are handled by Investor Relations and inquiries regarding the Sustainability Report are handled by the Environmental Director.
Report Scope and Boundary			
3.5 Process for defining report content, including: <ul style="list-style-type: none"> • Determining materiality; • Prioritizing topics within the report; and • Identifying stakeholders the organization expects to use the report. 	Accounting Principles for Sustainability Reporting 2009, Sustainability Report – GRI Content Index, Stakeholder Dialogues		Accounting Principles for Sustainability Reporting 2009, Sustainability Report - GRI Content Index and Stakeholder Dialogues are available on the SAS Group webpage www.sasgroup.net under the headline "Sustainability".
3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	122, Accounting Principles for Sustainability Reporting 2009		
3.7 State any specific limitations on the scope or boundary of the report.	122, Accounting Principles for Sustainability Reporting 2009		
3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	61-66, Accounting Principles for Sustainability Reporting 2009		The accounting principles of the SAS Group's Annual Report is described on page 61-66. If the Sustainability Report deviates from these principles that will be described in the Accounting Principles for Sustainability Reporting 2009.
3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	61-66, Accounting Principles for Sustainability Reporting 2009		The accounting principles of the SAS Group's Annual Report is described on page 61-66. If the Sustainability Report deviates from these principles that will be described in the Accounting Principles for Sustainability Reporting 2009.

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	49-54, Accounting Principles for Sustainability Reporting 2009		Any re-statements regarding the financial report is disclosed in the Board of Directors Report on pages 49-54. Re-statements regarding the Sustainability Report is disclosed in Accounting Principles for Sustainability Reporting 2009.
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	See Accounting Principles for Sustainability Reporting 2009		
GRI Content Index			
3.12 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found: <ul style="list-style-type: none"> • Strategy and Analysis 1.1 – 1.2; • Organizational Profile 2.1 – 2.10; • Report Parameters 3.1 – 3.13; • Governance, Commitments, and Engagement 4.1 – 4.17; • Disclosure of Management Approach, per category; • Core Performance Indicators; • Any GRI Additional Indicators that were included; and • Any GRI Sector Supplement Indicators included in the report. 	This report "Sustainability Report – GRI Content Index"		
Assurance			
3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the Sustainability Report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	91, 122		The Auditor's Report of the Annual Report can be found on page 91. The auditor's review of Sustainability Report can be found on page 122.
Governance			
Governance			
4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	93-98, 108		The Corporate Governance report on pages 93-98 discloses detailed information on governance structure. On page 108 it is possible to find the Sustainable Development organization and management structure.
4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).	99		Fritz H. Schur, the SAS Group Chairman, does not hold any executive position in the SAS Group.
4.3 For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	99		A majority of the members of the Board of Directors are defined as independent from major shareholders as described on page 99. All of the members of the Board of Directors are non-executive except for the union representatives whom are elected through the trade unions' own process.
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	93-94, 114		The annual meeting is the main mechanism for primarily shareholders to provide recommendations or direction to the board of directors which is described on pages 93-94. The SAS Group have union representatives on the Board of Directors as described on page 114.

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	67-68		As stated on pages 67-68 the executive compensation consists of a fixed part and a part which is linked to results that are based on individual targets as well as company targets and their fulfillment. These targets relate to economic, environmental and social aspects.
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.	94, 99		A majority of the members of the Board of Directors are defined as independent from major shareholders as described on page 99. The Nomination Committee evaluates the work, competence and composition of the Board of Directors on an ongoing basis as described on page 94.
4.7 Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	94, 99		The Nomination Committee evaluates the work, competence and composition of the Board of Directors on an ongoing basis as described on page 94. The Board of Directors prior and current engagements are disclosed on page 99.
4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	8, 109		
4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	94, 108		The Board of Directors have sustainable development on their agenda as described on page 94. The organization and structure of the SAS Group's sustainability work is described on page 108.
4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	93-94		The Nomination Committee evaluates the work, competence and composition of the Board of Directors on an ongoing basis as described on page 94. The Annual Meeting is the main forum for all shareholders evaluation of the board of directors as described on pages 93-94.
Commitments to External Initiatives			
4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.	109, 120-122		The SAS Group has joined the UN Global Compact, which prescribes the precautionary approach as one of their ten principles. The precautionary approach is also a principle of the Rio Declaration which is a part of both the SAS Group's Code of Conduct and the SAS Group's Purchasing Policy. The SAS Group's commitment to the UN Global Compact is described on page 109. Examples of how the precautionary approach has been applied is described on page 120 regarding SGS deicing activities and on 121 regarding SAS Tech activities for reduction and substitution of chemicals.
4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	103-104, 109-110, Accounting Principles for Sustainability Reporting 2009		
4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: <ul style="list-style-type: none"> • Has positions in governance bodies; • Participates in projects or committees; • Provides substantive funding beyond routine membership dues; or • Views membership as strategic. 	109, Stakeholder Dialogues		The SAS Group and its subsidiaries are members of several industry and business organizations. The memberships stated in the report are considered the most important ones. More detailed information on the SAS Group's dialogue with stakeholders can be found on www.sasgroup.net under "Sustainability".

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Core Indicator	Page reference	Reported	Comments
Stakeholder Engagement			
4.14 List of stakeholder groups engaged by the organization.	109, Stakeholder Dialogues		More detailed information on the SAS Group's dialogue with stakeholders can be found on www.sasgroup.net under "Sustainability".
4.15 Basis for identification and selection of stakeholders with whom to engage.	109, Stakeholder Dialogues		General selection criterions are not used due to the fact that the SAS Group never denies a stakeholder an opportunity for dialogue.
4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	109, Stakeholder Dialogues		The approach to stakeholder engagement is described on page 109. In the table on page 109 specific dialogues with stakeholders are described where the frequency varies depending on the nature of the dialogue. More detailed information on the SAS Group's dialogue with stakeholders can be found on www.sasgroup.net under "Sustainability".
4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	109, Stakeholder Dialogues		More detailed information on the SAS Group's dialogue with stakeholders can be found on www.sasgroup.net under "Sustainability".
Performance Indicators			
Economic			
Economic Performance			
EC1. Economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	66, 115-117		Sustainability specific economic values are disclosed on pages 115-117.
EC2. Financial implications and other risks and opportunities for the organization's activities due to climate change.	103-105, 117		Perspectives on climate change is described on pages 103-105. The SAS Group's activities to handle climate change is described throughout the report. Risks and opportunities due to the sustainability activities are described on page 117.
EC3. Coverage of the organization's defined benefit plan obligations.	74-75		The SAS Group's defined benefit pensions are disclosed in note 17 on pages 74-75 in accordance with IAS 19.
EC4. Significant financial assistance received from government.	14, 27		The SAS Group receives no significant subsidies. Within the airline industry, all operators can be eligible to a discount during the first months of operation on a new flight connection. Some connections to smaller airports, notably in Norway and in Sweden, are subject to a public bidding process where the winning bid gives the operator a fixed sum for operating a flight connection under given frequencies, airplane sizes and timeframes. Due to the open bidding process, SAS does not consider this to be a form of subsidy. The Scandinavian governments are major shareholders of the SAS Group as reported on page 27. A rights issue has been suggested by the Board of Directors and is supported by the major shareholders, including the Scandinavian governments as described on page 14.
Market Presence			
EC5. Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.			The indicator is not deemed material for the SAS Group since a vast majority of SAS Group employees are covered by collective bargaining agreements and a majority of all employees are stationed within the Nordic countries.
EC6. Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.			The SAS Group promotes the consideration of locally based suppliers. Fuel is for example never sourced from only one supplier since the SAS Group's Purchasing Policy promotes using multiple suppliers for significant purchases. Catering and waste disposal is for example usually provided by locally-based suppliers. However, the SAS Group does not collect data on group level on this indicator.
EC7. Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.			More than 90% of SAS Group employees are based in the Nordic countries as described on page 115. The SAS Group seek to attain as high as possible level of locally hired management due to both better knowledge of local markets and lower cost compared to expatriates. However, the SAS Group does not collect data on group level on this indicator.

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Core Indicator	Page reference	Reported	Comments
Indirect Economic Impacts			
EC8. Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.			The SAS Group's airline operations are an important part of the transportation infrastructure in all countries where it operates. All in-kind or pro-bono engagement regarding infrastructure, e.g. free or subsidized airline tickets, is performed by each subsidiary by themselves since they are the ones best suited to decide which engagements to support. However, the SAS Group does not collect data on group level on this indicator.
EC9. Understanding and describing significant indirect economic impacts, including the extent of impacts.	116-117		Research and development is described on page 116-117. The SAS Group's contribution to the economy is described on page 117.
Environmental			
Materials			
EN1. Materials used by weight or volume.	102, 118-121		The SAS Group reports, on group level, on the materials used that has a substantial environmental impact. Hence, the only material reported on group level is fuel.
EN2. Percentage of materials used that are recycled input materials.			Since the main input for the SAS Group is fuel this indicator is not considered material. However, all waste rendered by the Group's operations is handled according to national laws and regulations, ensuring that all recyclable waste is taken care of.
Energy			
EN3. Direct energy consumption by primary energy source.	102, 118-121		The SAS Group reports direct energy consumption by liters (for vehicles) and tones (for airplanes). The jet fuel consumed by the Group's airlines is the completely dominant source of energy for the SAS Group. All certified jet fuels are fossil based.
EN4. Indirect energy consumption by primary source.	102, 120		The SAS group reports energy use in kWh or GWh, as applicable. The SAS Group does not convert these figures into joule. Reporting this indicator by primary source is not considered relevant due to the fact that jet fuel is the completely dominant source of energy for the SAS Group.
EN5. Energy saved due to conservation and efficiency improvements.	106-107, 118-120		The SAS Group's airlines reports on efficiency as fuel consumption relative to RPK on pages 118-120. The fuelsave program is described on pages 106-107.
EN6. Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	106-107, 112, 118-120		The SAS Group's airlines reports on efficiency as fuel consumption relative to RPK on pages 118-120. The fuelsave program is described on pages 106-107. The possibility for the customer to offset the CO ₂ emissions from their flight is described on page 112 The research for a jet fuel partly based on renewable resources is described on page 107.
EN7. Initiatives to reduce indirect energy consumption and reductions achieved.	106		Indirect energy consumption (excluding purchased electricity) is not considered material for the SAS Group. In regards to employee business travel, a vast majority of all flights conducted by employees are accounted for in direct greenhouse gas emissions and all employee business travel is CO ₂ -compensated.
Water			
EN8. Total water withdrawal by source.	102, 120		Water withdrawal is not considered to be material for the SAS Group. However, water withdrawal is disclosed as a total figure but not by source.
EN9. Water sources significantly affected by withdrawal of water.			The impact of water withdrawal is not considered material by the SAS Group.
EN10. Percentage and total volume of water recycled and reused.			The impact of water withdrawal is not considered material by the SAS Group. Thus, recycled water is not considered material to report on.
Biodiversity			
EN11. Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Stakeholder Dialogues		The SAS Group does in general not own land. On locations where the SAS Group's operations can have an indirect significant impact on biodiversity the Group involves in dialogues with the airport operators as described in "Stakeholder Dialogues" that can be found on www.sasgroup.net under "Sustainability". The SAS Group, through Star Alliance, has a partnership agreement – Biosphere Connections – with a group of international organizations such as UNESCO, IUCN and Convention of wetlands (Ramsar).

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
EN12. Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Stakeholder Dialogues		The SAS Group does in general not own land. On locations where the SAS Group's operations can have an indirect significant impact on biodiversity the Group is involved in dialogues with the airport operators as described in "Stakeholder Dialogues" that can be found on www.sasgroup.net under "Sustainability". For example, when the SAS Group's facilities at Gardemoen was planned consideration was taken to impact on biodiversity.
EN13. Habitats protected or restored.	Stakeholder Dialogues		The SAS Group does in general not own land. On locations where the SAS Group's operations can have an indirect significant impact on biodiversity the Group involves in dialogues with the airport operators as described in "Stakeholder Dialogues" that can be found on www.sasgroup.net under "Sustainability". The SAS Group, through Star Alliance, has a partnership agreement – Biosphere Connections – with a group of international organizations such as UNESCO, IUCN and Convention of wetlands (Ramsar).
EN14. Strategies, current actions, and future plans for managing impacts on biodiversity.	Stakeholder Dialogues		The SAS Group does in general not own land. On locations where the SAS Group's operations can have an indirect significant impact on biodiversity the Group involves in dialogues with the airport operators as described in "Stakeholder Dialogues" that can be found on www.sasgroup.net under "Sustainability". The SAS Group, through Star Alliance, has a partnership agreement – Biosphere Connections – with a group of international organizations such as UNESCO, IUCN and Convention of wetlands (Ramsar).
EN15. Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.			The SAS Group does in general not own land. Thus, the SAS Group does not list IUCN Red List Species. On locations where the SAS Group's operations can have an indirect significant impact on biodiversity the Group involves in dialogues with the airport operators as described in "Stakeholder Dialogues" that can be found on www.sasgroup.net under "Sustainability".
Emissions, Effluents, and Waste			
EN16. Total direct and indirect greenhouse gas emissions by weight.	102, 118-120		The SAS Group does not consider indirect greenhouse gas emissions to be material in comparison to the direct emissions which is the most significant environmental impact of the SAS Group's operations.
EN17. Other relevant indirect greenhouse gas emissions by weight.			The SAS Group does not consider other indirect greenhouse gas emissions to be material in comparison to the direct emissions which is the most significant environmental impact of the SAS Group's operations. In regards to employee business travel, a vast majority of all flights conducted by employees are accounted for in direct greenhouse gas emissions.
EN18. Initiatives to reduce greenhouse gas emissions and reductions achieved.	102, 106-108, 110, 115, 118-120		Greenhouse gas emissions are the most significant environmental impact of the SAS Group. Thus, initiatives to reduce greenhouse gas emissions are presented throughout the report. Reductions achieved, both absolute and relative, are presented on pages 102 and 118-120.
EN19. Emissions of ozone-depleting substances by weight.	112		SAS Airline operations have an exemption to use halons and submit annual reports to the authorities. The reason for the exemption is that there are no safe alternatives to halons as a fire extinguishant. The amount of halons used is disclosed on page 112. Any emissions of halons will be disclosed in the Sustainability Report.
EN20. NO _x , SO _x , and other significant air emissions by type and weight.	102, 118-120		The SAS Group reports NO _x emissions. Other types of emissions are not considered material in relation to the emissions of CO ₂ and NO _x .
EN21. Total water discharge by quality and destination.			The SAS Group does not report on discharges to water due to the fact that the Group's normal operations does not cause any material discharges.
EN22. Total weight of waste by type and disposal method.	102, 120		Waste is separated into unsorted waste and hazardous waste.
EN23. Total number and volume of significant spills.	53, 118		All significant spills are disclosed in the Sustainability Report and/or the Report by the Board of Directors.
EN24. Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.			International regulations prohibits transport of hazardous waste on SAS's airlines. The waste SAS produces is handled by authorized waste management firms in accordance with national and international laws and regulations. Thus, indicators on how hazardous waste is treated is not reported.
EN25. Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.			The SAS Group does not report on discharges to water due to the fact that normal operations does not cause any material discharges.

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Core Indicator	Page reference	Reported	Comments
Products and Services			
EN26. Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	106-108, 110, 111-112		The purpose of the SAS Group's environmental efforts are all focused on reducing the environmental impact of the services provided.
EN27. Percentage of products sold and their packaging materials that are reclaimed by category.			The products sold by the SAS Group are not considered material.
Compliance			
EN28. Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	118		The SAS Group discloses significant fines subsidiary by subsidiary and/or in the Report by the Board of Directors.
Transport			
EN29. Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	102, 118-120		The fuel consumption of SAS ground operations' vehicles contains transportation of goods on the airports where SAS ground operations operates. The transportation of workforce members is included in the figures for the environmental impact of the SAS Group.
Overall			
EN30. Total environmental protection expenditures and investments by type.	117		
Social Performance: Labor Practices & Decent Work			
Employment			
LA1. Total workforce by employment type, employment contract, and region.	66, 115		The workforce, in terms of number of employees, are reported in accordance with the SAS Group's Accounting Principles for Sustainability Reporting 2009. The SAS Group does only report total workforce by region, not by employment type and contract.
LA2. Total number and rate of employee turnover by age group, gender, and region.	66		Changes to number of employees by region are disclosed in note no. 3 on page 66. The SAS Group does not report detailed turnover figures.
LA3. Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.			The SAS Group does not have any material differences between benefits provided for full-time and part-time employees.
Labor/Management Relations			
LA4. Percentage of employees covered by collective bargaining agreements.	98		In general, all SAS Group employees are covered by collective bargaining agreements. The main exception is top management on group level. The structure of labour unions having agreements with SAS AB or its subsidiaries is reported on page 98.
LA5. Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	114-115		Information, consultation and negotiation procedures with employees over significant operational issues are regulated by national laws and regulations. Thus, minimum notice periods are not reported. Specific examples of negotiations are specified on pages 114-115.
Occupational Health and Safety			
LA6. Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	114		Joint management-worker health and safety committees covers all employees in the SAS Group.
LA7. Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	44, 113-114, 117-121		

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Core Indicator	Page reference	Reported	Comments
LA8. Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	113		The HMS-department described on page 113 assists all SAS Group personnel regarding health issues, for example stress or HIV/AIDS.
LA9. Health and safety topics covered in formal agreements with trade unions.			In general, all health and safety topics are covered by national laws and regulations, not by agreements with trade unions. Thus, health and safety topics covered in formal agreements with trade unions are not reported.
Training and Education			
LA10. Average hours of training per year per employee by employee category.	117		The SAS Group report total hours of training, not per employee or employee category.
LA11. Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	113-114, 117		The SAS Group's efforts on skills management is described on pages 113-114. Programs to support employees in career transitions is available through both the SAS Group's own effort and programs provided by local/regional/national governments. Sabbatical periods and severance pay is regulated through national laws and regulations. Since the Scandinavian countries have a long history of close cooperation between businesses, trade unions and government the solutions regarding restructuring etc is handled in a dialogue with the parties concerned.
LA12. Percentage of employees receiving regular performance and career development reviews.			All employees have the right to get annual performance and career development reviews.
Diversity and Equal Opportunity			
LA13. Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	66, 99-100, 102		The board of directors and management is presented on pages 99-100. Gender breakdown of employees is presented on pages 66 and 102. No further indicators of diversity is aggregated on group level.
LA14. Ratio of basic salary of men to women by employee category.	114		A vast majority of all SAS Group employees are subject to collective bargaining agreements where the salary and other benefits are defined, equal for both women and men as described on page 114. Thus, no indicator on salary ratio is reported.
Social Performance: Human Rights			
Investment and Procurement Practices			
HR1. Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	112		All supplier contracts exceeding 5 MSEK has to be processed through the SAS Group's central purchasing department that performs screening of human rights on all contracts. Hence, all significant contracts have undergone human rights screening as described on page 112.
HR2. Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	112		All supplier contracts exceeding 5 MSEK has to be processed through the SAS Group's central purchasing department that performs screening of human rights on all contracts. Hence, all significant contracts have undergone human rights screening as described on page 112.
HR3. Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	109		The SAS Group provides an e-learning program regarding Code of Conduct. The percentage of employees that have completed the program is reported on page 109.
Non-Discrimination			
HR4. Total number of incidents of discrimination and actions taken.	109		Incidents can be reported in different ways. Through a superior or through the whistleblower function which is described on page 109 and through safety representatives. Due to the potential confidentiality of the information, incidents reported are not publicly disclosed.

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
Freedom of Association and Collective Bargaining			
HR5. Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.			The SAS Group endorses the UN Global Compact, whose ten principles are based on the UN Declaration on Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Rio Declaration on Environment and Development and the UN Convention against Corruption. The SAS Group endeavors to act responsibly in the countries and contexts where the Group operates. This means, among other things, that the Group is always to be associated with respect for human rights, acceptable labor standards, social considerations and sustained environmental work. A self assessment regarding the Global Compact principles (among them human rights) is done by each subsidiary every year.
Child Labor			
HR6. Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.			The SAS Group endorses the UN Global Compact, whose ten principles are based on the UN Declaration on Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Rio Declaration on Environment and Development and the UN Convention against Corruption. The SAS Group endeavors to act responsibly in the countries and contexts where the Group operates. This means, among other things, that the Group is always to be associated with respect for human rights, acceptable labor standards, social considerations and sustained environmental work. A self assessment regarding the Global Compact principles (among them human rights) is done by each subsidiary every year.
Forced and Compulsory Labor			
HR7. Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor.			The SAS Group endorses the UN Global Compact, whose ten principles are based on the UN Declaration on Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Rio Declaration on Environment and Development and the UN Convention against Corruption. The SAS Group endeavors to act responsibly in the countries and contexts where the Group operates. This means, among other things, that the Group is always to be associated with respect for human rights, acceptable labor standards, social considerations and sustained environmental work. A self assessment regarding the Global Compact principles (among them human rights) is done by each subsidiary every year.
Security Practices			
HR8. Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.			The SAS Group does not in its operations employ security personnel since it is the responsibility of the airport operators. However, the personnel at central security department at the SAS Group, that are responsible for group-wide security, are, as all SAS Group employees, introduced to the SAS Group's Code of Conduct.
Indigenous Rights			
HR9. Total number of incidents of violations involving rights of indigenous people and actions taken.			No incident of violations involving rights of indigenous people has occurred during 2009.
Social Performance: Society			
Community			
S01. Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	109, Stakeholder Dialogues		The SAS Group is constantly involved in stakeholder dialogues to be able to assess and manage the impact on communities which is described on page 109.
Corruption			
S02. Percentage and total number of business units analyzed for risks related to corruption.	109		The SAS Group considers all business where valuable resources are handled to be at risk related to corruption. Thus, all employees are covered by the Group's Code of Conduct. Moreover, comprehensive guidelines are available for all employees regarding situations where risks related to corruption and other issues of unethical behavior is present. Hence, all business units are continuously analyzed for risks related to corruption.
S03. Percentage of employees trained in organization's anti-corruption policies and procedures.	109		All employees have been introduced to SAS Group's Code of Conduct and all key personnel have been educated in SAS Competition Law Compliance Programme.

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
S04. Actions taken in response to incidents of corruption.			The SAS Group have not had any incidents regarding corruption causing legal actions. Furthermore, the SAS Group takes substantial measures to ensure that ethical behavior is a core value in all business relationships through the Code of Conduct and SAS Competition Law Programme.
Public Policy			
S05. Public policy positions and participation in public policy development and lobbying.	109, SAS Group's Code of Conduct		The SAS Group's Code of Conduct states that "communication work is to be conducted on a high, professional level and follow the laws and regulations that apply to listed companies. Internal and external communication is used to create insight, understanding, motivation, strength, willingness to change, sound labor standards and a good reputation. The main principle is that central Group functions are responsible for all communication affecting overarching issues in the SAS Group." Moreover, the public relations department manage all communication activities with authorities and politicians. Many of the organizations in which SAS Group is a member (AEA and IATA) carry out lobby activities. However, the SAS Group does not make any contributions or give other support, direct or indirect, to political parties or individual politicians. Nor are you allowed to make contributions at the Group's expense or provide assistance in the form of funds or resources from the Group. For more information, see also the SAS Group's Code of Conduct available at www.sasgroup.net under the heading "Sustainability".
S06. Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	SAS Group's Code of Conduct		Many of the organizations in which SAS Group is a member (e.g. AEA and IATA) carry out lobby activities. However, the SAS Group does not make any contributions or give other support, direct or indirect, to political parties or individual politicians. Nor are you allowed to make contributions at the Group's expense or provide assistance in the form of funds or resources from the Group. The SAS Group's Code of Conduct is available at www.sasgroup.net under the heading "Sustainability".
Anti-Competitive Behavior			
S07. Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	34, 52		The SAS Group has an extensive programme, "SAS Law Compliance Programme", to ensure that professional business relations are conformed to in the SAS Group. The SAS Group discloses all significant legal actions concerning anti-competitive behavior, anti-trust, and monopoly practices, see pages 34 and 52 for further details.
Compliance			
S08. Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	34, 52, 118		The SAS Group discloses significant fines subsidiary by subsidiary and in the Report by the Board of Directors.
Social Performance: Product Responsibility			
Customer Health and Safety			
PR1. Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	21, 106-108, 111-113		The SAS Group does mainly offer services. Thus, life cycle analysis per se is not performed. However, the SAS Group's environmental impact chiefly compromises air emissions from the airline operations, see page 111-113 for further details. To reduce the environmental impact the SAS Group is, among other things, involved in the development of jet fuel based on renewable resources, as described on page 107. Flight safety is a main concern of the SAS Group, where all SAS Group airlines are certified in accordance to IOASA (IATA Operational Safety Audit). Further details about the SAS Group's approach to customer safety can be found on page 21.
PR2. Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	21		The SAS Group reports a risk index for SAS Scandinavian Airlines and deviations in accordance with ICAO's rules and regulations on page 21. The SAS Group consider flight safety to be the most relevant indicator for customer health and safety.

GRI cross reference list

Core Indicator	Page reference	Reported	Comments
Products and Service Labeling			
PR3. Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.			All airline travel have substantial information requirements. The SAS Group comply to all laws and regulations regarding service information. However, data on information requirements are not publicly communicated.
PR4. Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.			All airline travel have substantial information requirements. The SAS Group comply to all laws and regulations regarding service information. However, data on information requirements are not publicly communicated.
PR5. Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	35-37, 115		The SAS Group publishes results of their customer satisfaction surveys or other measures on customer satisfaction per entity. A group wide Image Index is presented on page 115.
Marketing Communications			
PR6. Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	109		The SAS Group Code of Conduct and SAS Competition Law Compliance Programme both include the subject of marketing and communications.
PR7. Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.			Regulations regarding marketing communications are adhered to by the SAS Group. However, data on marketing communications are not aggregated to group level.
Customer Privacy			
PR8. Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	23		For the protection of consumer privacy, the SAS Group carefully protects customer data in accordance with laws and regulations as described on page 23. However, data on customer privacy issues are not aggregated to group level.
Compliance			
PR9. Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.			No significant fines for non-compliance concerning the provision and use of services have been incurred during 2009.