

GRI Index for the Clas Ohlson 2015/16 sustainability report

Clas Ohlson is committed to reporting its sustainability work in a relevant and transparent manner. We therefore follow the GRI (Global Reporting Initiative) framework as a guide for our reporting. Clas Ohlson's sustainability report contains standard disclosures from the GRI's latest guidelines G4. Cross-references, unless otherwise stated, will refer to the sustainability report (SR), the annual report (AR) or the Clas Ohlson website. Clas Ohlson's sustainability report has been prepared in Swedish and translated into English. In the event of any discrepancies between the Swedish and English version, the Swedish version shall have precedence. This GRI Index provides cross-references for the general standard disclosures and identified material aspects which Clas Ohlson reports.

Standard disclosures

| G4 disclosure | Description | Cross-reference | Notes |
|---|--|--|---|
| Strategy and Analysis | | | |
| G4-1 | Statement from the most senior decision maker of the organisation | SR: Sights set on value creation, pp. 4-5 AR: A new record year and continued growth, pp. 4-5 | |
| G4-2 | Description of key impacts, risks and opportunities | SR: Management approach and progress, p. 14 AR: Risks and uncertainties, pp. 44-47 | |
| Organisational Profile | | | |
| G4-3 | Name of the organisation | AR: About Clas Ohlson, p. 0 | Clas Ohlson AB |
| G4-4 | Primary brands, products and/or services | AR: Smart solutions for everyday practical problems, p. 16 | |
| G4-5 | Localisation of the organisation's headquarters | http://about.clasohlson.com/about-us/contact/ | |
| G4-6 | Number of countries in which the organisation operates | AR: About Clas Ohlson, p. 0 | |
| G4-7 | Operational structure, nature of ownership and legal form | AR: Corporate governance, p. 48 | |
| G4-8 | Markets served | SR: About Clas Ohlson, p. 0 | |
| G4-9 | Scale of the reporting organisation, including number of employees, operations, turnover, capital | SR: About Clas Ohlson, p. 0 | |
| G4-10 | Total workforce by employment type, employment contract, region and gender | SR: Being an attractive employer, pp. 18-19 AR: Dedicated employees are key to success, p. 33 | |
| G4-11 | Percentage of workforce covered by collective bargaining agreements | | On average 90% of Clas Ohlson employees are covered by collective bargaining. |
| G4-12 | Describe the organisation's supply chain | SR: Our priorities, p. 3 | |
| G4-13 | Significant changes during the reporting period | SR: About this report, p. 28 | |
| G4-14 | Explanation of whether and how the precautionary approach or principle is addressed by the organisation | SR: Our targets, p. 12 | |
| G4-15 | Externally developed economic, environmental, and social charters, principles or other initiatives to which the organisation subscribes or | SR: Sights set on value creation, pp. 4-5 | |
| G4-16 | Membership in associations and/or national or international advocacy organisations | | Clas Ohlson's CEO is a board member of the Swedish Trade Federation |
| Identified Material Aspects and Boundaries | | | |
| G4-17 | All entities included in the organisation's consolidated financial statements | AR: Corporate governance, p. 52 | |
| G4-18 | Process for defining report content and aspect boundaries | SR: How we prioritise, p. 8 | |
| G4-19 | List all the material aspects identified in the process for defining report content | SR: Our priorities, pp. 2-3 | |
| G4-20 | For each material aspect report the boundary within the organisation | SR: Our value chain, p. 6 | |
| G4-21 | For each material aspect report the boundary outside the organisation | SR: Our value chain, p. 6 | |
| G4-22 | Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements | SR: About this report, p. 28 | |
| G4-23 | Significant changes from previous reporting periods in the scope or aspect boundaries | SR: About this report, p. 28 | |
| Stakeholder Engagement | | | |
| G4-24 | Stakeholder groups engaged by the organisation | SR: A 360 analysis, p. 10 | |
| G4-25 | Basis for identification and selection of stakeholders with whom to engage | SR: A 360 analysis, p. 10 | |
| G4-26 | Approaches to stakeholder engagement | SR: A 360 analysis, p. 10 | |
| G4-27 | Key topics and concerns that have been raised through stakeholder engagement | SR: A 360 analysis, p. 10 | |
| Report Profile | | | |
| G4-28 | Reporting period | SR: About this report, p. 28 | |
| G4-29 | Date of publication of the most recent previous report | SR: About this report, p. 28 | |
| G4-30 | Reporting cycle | SR: About this report, p. 28 | |
| G4-31 | Contact point for questions regarding the report or its contents | SR: About this report, p. 28 | |
| G4-32 | Table of contents identifying the GRI standard disclosures | About this index | |
| G4-33 | Policy and current practice with regard to seeking external assurance for the report | SR: About this report, p. 28 | |
| Governance | | | |
| G4-34 | Governance structure of the organisation | http://about.clasohlson.com/about-us/corporate-governance/ | |
| Ethics and Integrity | | | |
| G4-56 | The organisation's values, principles, standards and norms of behaviour such as codes of conduct and ethics | SR: Management approach and progress, p. 14 http://about.clasohlson.com/about-us/values/ | |

| SPECIFIC STANDARD DISCLOSURES | | | |
|---|--|--|---|
| Economic | | | |
| DMA | Disclosures on management approach | AR: Corporate governance, p. 48 | |
| EC1 | Direct economic value generated and distributed | AR: How we create value, pp. 6-7 AR: Director's Report, p. 38 | |
| EC3 | Coverage of the organisation's defined benefit plan obligations | AR: How we create value, p. 6 AR: Director's Report, p. 41 | |
| Environmental | | | |
| Materials | | | |
| DMA | Disclosures on management approach | SR: Products for a more sustainable lifestyle, p. 15 SR: Materials and chemicals in products, p. 22 | |
| | | SR: Our targets, p. 12 | This aspect is significant for Clas Ohlson's operations, but the indicator such as it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator |
| Energy | | | |
| DMA | Disclosures on management approach | SR: Energy efficiency, p. 20 | |
| EN3 | Energy consumption within the organisation | SR: Energy efficiency, p. 21 Appendix 1 to this index | |
| EN4 | Indirect energy consumption | SR: Energy efficiency, p. 21 Appendix 1 to this index | |
| Emissions | | | |
| DMA | Disclosures on management approach | SR: Energy efficiency, p. 20 | |
| EN15 | Direct greenhouse gas emissions (Scope 1) | SR: Energy efficiency, p. 21 | |
| EN16 | Indirect greenhouse gas emissions (Scope 2) | SR: Energy efficiency, p. 21 | |
| Effluents and Waste | | | |
| DMA | Disclosures on management approach | | |
| | | | This aspect is significant for Clas Ohlson's operations, but the indicator such as it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator |
| Products and Services | | | |
| DMA | Disclosures on management approach | SR: Products for a more sustainable lifestyle, p. 15 SR: Materials and chemicals in products, p. 22 | |
| | Sales of products for a more sustainable lifestyle, % | SR: Our targets, p. 11 | Clas Ohlson has defined its own indicator for this aspect |
| | Sales index for spare parts | SR: Our targets, p. 12 | Clas Ohlson has defined its own indicator for this aspect |
| Transporter | | | |
| DMA | Disclosures on management approach | SR: Energy efficiency, p. 20 | |
| EN30 | Significant environmental impacts from transporting products and members of the workforce | SR: Our priorities, p. 2 SR: Energy efficiency, p. 21 | |
| | Relative CO2 emissions from transportation, grams CO2 per tonne kilometre | SR: Our targets, p. 12 | Clas Ohlson has also defined its own indicator for this aspect |
| Supplier Environmental Assessment | | | |
| DMA | Disclosures on management approach | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| | Percentage of new suppliers that were screened using environmental criteria | SR: Human rights, children's rights and working/labour conditions, p. 24 | |
| Social: Labour practices and decent work | | | |
| DMA | Disclosures on management approach | SR: Management approach and progress, p. 14 SR: Att vara en attraktiv arbetsgivare, p. 18 | |
| Employment | | | |
| LA1 | Total number and rate of new employee hires and employee turnover by age group, gender and region | AR: Dedicated employees are key to success, p. 33 | |
| Occupational Health and Safety | | | |
| | Employee attendance, % | SR: Our targets, p. 12 SR: Being an attractive employer, p. 18 | Clas Ohlson has defined its own indicator for this aspect |
| Diversity and Equal Opportunity | | | |
| LA12 | Composition of governing bodies and breakdown of employees per employment category according to gender, age group, minority group membership and other indicators of diversity | AR: Dedicated employees are key to success, p. 33 AR: Board of Directors and auditors, p. 56 | |
| Supplier Assessment for Labour Practices | | | |
| DMA | Disclosures on management approach | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| LA14 | Percentage of new suppliers that were screened using environmental criteria | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| LA15 | Significant actual and potential negative impacts for labour practices in the supply chain and actions taken | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| Social: Human rights | | | |
| DMA | Disclosures on management approach | SR: Human rights, children's rights and working/labour conditions, p. 23 | |

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| Investment | | | |
| HR1 | Total number and percentage of significant investment agreements that include human rights clauses or that were screened using human rights criteria | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| Non-discrimination | | | |
| HR3 | Total number of incidents of discrimination and the corrective action taken | SR: Human rights, children's rights and working/labour conditions, p. 23 | This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations |
| Freedom of Association and Collective Bargaining | | | |
| HR4 | Operations and suppliers identified in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk, and actions taken to support these rights | SR: Human rights, children's rights and working/labour conditions, p. 23 | This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations |
| Child Labour | | | |
| HR5 | Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour | SR: Human rights, children's rights and working/labour conditions, p. 23 | This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations |
| Forced or Compulsory Labour | | | |
| HR6 | Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures taken to contribute to the elimination of all forms of forced or compulsory | SR: Human rights, children's rights and working/labour conditions, p. 23 | This indicator is reported for discrepancies related to supplier audits, where there is deemed to be a heightened risk of rights violations |
| Supplier Human Rights Assessment | | | |
| HR10 | Percentage of new suppliers that were screened using human rights criteria | SR: Human rights, children's rights and working/labour conditions, p. 23 | |
| Society | | | |
| Local Communities | | | |
| DMA | Disclosures on management approach | SR: Our role in society, p. 26 | |
| | | SR: Our targets, p. 13 | This aspect is significant for Clas Ohlson's operations, but the indicator such as it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator |
| Anti-corruption | | | |
| DMA | Disclosures on management approach | SR: Business ethics, p. 25 | |
| SO4 | Communication and training on anti-corruption policies and procedures | SR: Our targets, p. 13 SR: Business ethics, p. 25 | |
| Anti-competitive Behaviour | | | |
| DMA | Disclosures on management approach | SR: Business ethics, p. 25 | |
| | | SR: Our targets, p. 13 | This aspect is significant for Clas Ohlson's operations, but the indicator such as it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator |
| Supplier Assessment for Impacts on Society | | | |
| DMA | Disclosures on management approach | Human rights, children's rights and working/labour conditions, p. 23 | |
| SO9 | Percentage of new suppliers that were screened using criteria for impacts on society | Human rights, children's rights and working/labour conditions, p. 23 | |
| Product responsibility | | | |
| Customer Health and Safety | | | |
| DMA | Disclosures on management approach | SR: Materials and chemicals in products, p. 22 | |
| | | SR: Our targets, p. 13 | This aspect is significant for Clas Ohlson's operations, but the indicator such as it is defined is not relevant for measuring the development. Clas Ohlson is in the process of identifying a relevant indicator |