

# GRI Standards Index

For the twelfth consecutive year, Clas Ohlson is reporting its work with sustainability pursuant to the GRI standards. This annual report describes our sustainability areas, as well as relevant goals and key indicators linked to these areas.

The GRI index provides references as regards standard disclosures concerning the company and corporate governance, as well as disclosures concerning material aspects of Clas Ohlson.

The page references refer to the annual report or the website. With the exception of energy consumption and transportation, all data refers to the 2021/22 financial year. Carbon emissions in this report refer to the 2021 calendar year.

GRI Standards Index	GRI	Disclosure	Reference
<b>2016 Standard Disclosures</b>	102-1	Name of the organisation	Directors' Report, p. 57
	102-2	Activities, brands, products and services	About Clas Ohlson, p. 3-4, Customer offering p. 20-23, Directors' Report, p. 57
	102-3	Location of headquarters	Directors' Report, p. 57
	102-4	Location of operations	About Clas Ohlson p. 3
	102-5	Ownership and legal form	Directors' Report, p. 57, The share, p. 130-132
	102-6	Markets served	About Clas Ohlson, p. 3, Directors' Report, p. 57
	102-7	Scale of the organisation	Directors' Report, p. 57
	102-8	Information on employees and other workers	Targets and outcomes, p. 13-15, Co-workers, p. 16-19, People, p. 47-50, Co-workers, p. 127
	102-9	Supply chain	Our value chain, p. 124
	102-10	Significant changes to the organisation and its supply chain	No material changes during the year.
	102-11	Precautionary Principle or approach	Risks and uncertainties, p. 63-67
	102-12	External initiatives	Governance for a more sustainable lifestyle, p. 121, about.clasohlson.com
	102-13	Membership of associations	about.clasohlson.com
<b>Strategy</b>	102-14	Statement from senior decision-maker	CEO's statement, p. 7-9
	102-15	Key impacts, risks and opportunities	Risks and uncertainties, p. 63-67
<b>Ethics and Integrity</b>	102-16	Values, principles, standards and norms of behaviour	Governance for a more sustainable lifestyle, p. 121, Ethical business, p. 55
	102-17	Mechanisms for advice and concerns about ethics	Governance for a more sustainable lifestyle, p. 121, Ethical business, p. 55
<b>Governance</b>	102-18	Governance structure	Corporate governance, p. 69-73, Governance for a more sustainable lifestyle, p. 121
	102-20	Executive-level responsibility for economic, environmental and social topics	Governance for a more sustainable lifestyle, p. 121
	102-27	Collective knowledge of highest governance body	Board, p. 74-75, Group Management, p. 76-77
	102-29	Identifying and managing economic, environmental and social impacts	Risks and uncertainties, p. 63-67
	102-30	Effectiveness of risk management processes	Risks and uncertainties, p. 63-67
	102-31	Review of economic, environmental and social topics	Materiality analysis, p. 121, Our value chain, p. 124
	102-40	List of stakeholder groups	Dialogue for direction and development, p. 122
<b>Stakeholder engagement</b>	102-41	Collective bargaining agreements	97.5 per cent of Clas Ohlson's employees are covered by collective agreements
	102-42	Identifying and selecting stakeholders	Dialogue for direction and development, p. 122
	102-43	Approach to stakeholder engagement	Dialogue for direction and development, p. 122
	102-44	Key topics and concerns raised	Materiality analysis, p. 121, Dialogue for direction and development, p. 122

GRI Standards Index	GRI	Disclosure	Reference
<b>Reporting practice</b>	102-45	Entities included in the consolidated financial statements	Directors' Report, p. 72-73
	102-46	Defining report content and topic Boundaries	Materiality analysis, p. 121
	102-47	List of material topics	Materiality analysis, p. 121, Our value chain, p. 124
	102-48	Restatements of information	No material changes
	102-49	Changes in reporting	GRI index, introduction, p. 128
	102-50	Reporting period	GRI index, introduction, p. 128
	102-51	Date of most recent report	The 2021/22 Annual and Sustainability Report was published on 9 July 2021
	102-52	Reporting cycle	GRI index, introduction, p. 128
	102-53	Contact point for questions regarding the report	Tina Englyst, HR and Sustainability Director, General Counsel; p. 77
	102-54	Claims of reporting in accordance with the GRI Standards	GRI index, introduction, p. 128
	102-55	GRI content index	GRI index, p. 128
	102-56	External assurance	The GRI report is not externally assured. Auditor's report on the statutory sustainability report, p. 120
<b>Economic impact</b>	103-1-3	Explanation of the material topic and its boundary	Corporate governance, p. 69-73, Auditor's report, p. 109-110
	201-1	Direct economic value generated and distributed	Dialogue for direction and development, Economic value by stakeholder group, p. 122
	203-2	Significant indirect economic impacts	Dialogue for direction and development, Economic value by stakeholder group, p. 122
	205-2	Communication and training about anti-corruption policies and procedures	Governance for a more sustainable lifestyle, p. 121, Ethical business, p. 55
<b>Materials</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 13-15, Customer offering, p. 20-23
<b>Energy</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 15, Climate reporting, p. 125-127
	302-1	Energy consumption within the organisation	The Planet, p. 44, Climate reporting, p. 125-127
	302-2	Energy consumption outside of the organisation	The Planet, p. 44, Climate reporting, p. 125-127
<b>GHG emissions</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 15, The Planet, p. 43-44, Climate reporting, p. 125-127
	305-1-3	Direct, indirect and other indirect (Scope 1, 2, 3) GHG emissions	Targets and outcomes, p. 15, The Planet, p. 44, Climate reporting, p. 125-127
	305-5	Reduction of GHG emissions	Targets and outcomes, p. 15, The Planet, p. 44, Climate reporting, p. 125-127

GRI Standards Index	GRI	Disclosure	Reference
<b>Supplier environmental assessment</b>	103-1-3	Explanation of the material topic and its boundary	The Planet, p. 44, Society, p. 53-54, Deviations in social audits, p. 123
	308-1	New suppliers that were screened using environmental criteria	Society, p. 53-54, Deviations in social audits, p. 123
	308-2	Negative environmental impacts in the supply chain and actions taken	Society, p. 53-54, Deviations in social audits, p. 123
<b>Occupational health and safety</b>	103-1-3	Explanation of the material topic and its boundary	Co-workers, p. 17-19, People, p. 54*
<b>Diversity and equal opportunity</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 13-15, Co-workers, p. 19, People, p. 48
	405-1	Diversity of governance bodies and employees	Targets and outcomes, p. 15, Corporate governance, p. 70
<b>Non-discrimination</b>	103-1-3	Explanation of the material topic and its boundary	Co-workers, p. 18-19, Governance for a more sustainable lifestyle, p. 121
	406-1	Incidents of discrimination and corrective actions taken	No cases during the financial year.
<b>Employment</b>	103-1-3	Explanation of the material topic and its boundary	Co-workers, p. 18-19, Long-term and sustainable employer, p. 50
	401-1	New employee hires and employee turnover	Co-workers, p. 127
<b>Freedom of association and collective bargaining</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 13-15, Society, p. 53-54, Deviations in social audits, p. 123
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Society, p. 53-54**, Deviations in social audits, p. 123
	408-1	Operations and suppliers at significant risk for incidents of child labour	Society, p. 53-54**, Deviations in social audits, p. 123
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Society, p. 53-54**, Deviations in social audits, p. 123
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Society, p. 53***
	414-1	New suppliers that were screened using social criteria	Society, p. 53
	414-2	Negative social impacts in the supply chain and actions taken	Society, p. 53-54
<b>Customer health and safety</b>	103-1-3	Explanation of the material topic and its boundary	Targets and outcomes, p. 13-15, Customer offering, p. 20-27****
<b>Customer privacy</b>	103-1-3	Explanation of the material topic and its boundary	Risks and uncertainties, p. 63-67****

\* Clas Ohlson has defined its own indicator for this topic.

\*\* This indicator tracks non-compliances based on supplier audits, where there is a higher risk for deviations in regards to freedom of association.

\*\*\* All new suppliers are evaluated on their performance against our Code of Conduct criteria.

\*\*\*\* Although this topic is considered material for Clas Ohlson, the associated GRI indicator is not relevant for measuring our impact. Clas Ohlson has continued its process of defining a relevant indicator.