

GRI content 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 company has not currently decided whether to have its sustainability report externally audited other than the certification provided on the statutory sustainability report under the Swedish Annual Accounts Act. The GRI content 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 2023/24 financial year. Carbon emissions in this report refer to the 2023 calendar year. Spares, the company that was acquired in 2023, is not included in the reported sustainability data.

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GRI Standard	GRI	Disclosure	Reference
GRI 2 General Disclosures 2021	2-1	Organisational details	Directors' Report p. 14
	2-2	Entities included in the organisation's sustainability reporting	Directors' Report p. 17, People p. 89
	2-3	Reporting period, frequency and contact point.	GRI Standard p. 99
	2-4	Restatements of information	Climate reporting, p. 81-85
	2-5	External assurance	GRI Standard p. 99
	2-6	Activities, value chain and other business relationships	Responsibility throughout the value chain p. 77, Code of Conduct and Code of Business Ethics p. 90, Sustainable partnerships p. 91
	2-7	Employees	Our co-workers as cultural carriers p. 5, People p. 87-89
	2-8	Workers who are not employees	People p. 89
	2-9	Governance structure and composition	Corporate governance p. 27-35
	2-10	Nomination and selection of the highest governance body	Corporate governance p. 27-28
	2-11	Chair of the highest governance body	Corporate governance p. 26 and p. 32
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance for more sustainable home fixing p. 76
	2-13	Delegation of responsibility for managing impacts	Governance for more sustainable home fixing p. 76
	2-14	Role of the highest governance body in sustainability reporting	Governance for more sustainable home fixing p. 76
	2-15	Conflicts of interest	Corporate governance p. 28, Board of Directors p. 32-33
	2-16	Communication of critical concerns	Reporting deviations and whistleblowing and Ethical business p. 91
	2-17	Collective knowledge of the highest governance body	Corporate governance p. 26, 32-33
	2-18	Evaluation of the performance of the highest governance body	Corporate governance p. 26-27
	2-19	Remuneration policies	Directors' Report p. 17-18, Note 6 p. 52-54
	2-20	Process to determine remuneration	Corporate governance p. 29
	2-21	Annual total compensation ratio	Remuneration report
	2-22	Statement on sustainable development strategy	CEO's statement p 4, Strategic framework p. 8-10
	2-23	Policy commitments	Corporate governance p. 30, Sustainability information p. 75
	2-24	Embedding policy commitments	Corporate governance p. 26-30, Governance for more sustainable home fixing p. 76, Ethical business p. 92
	2-25	Processes to remediate negative impacts	Risk p. 20-24, Safe and sustainable products p. 79, People p. 90
	2-26	Mechanisms for seeking advice and raising concerns	Code of Conduct and Code of Business Ethics p. 90, Ethical business and Sustainable partnerships p. 91
	2-27	Compliance with laws and regulations	Risk p. 20-22, Corporate governance p. 27, Society p. 90-91
	2-28	Membership associations	Society p. 91
	2-29	Approach to stakeholder engagement	Responsibility throughout the value chain p. 77
	2-30	Collective bargaining agreements	The labour-law principles of each market are applied. 99 per cent of personnel work in Sweden, Norway and Finland.

GRI Standard	GRI	Disclosure	Reference
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Double materiality assessment p. 78-79
	3-2	List of material topics	Double materiality assessment p. 78-79
GRI 201: Economic Performance 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Risks and risk management p. 20-25, Corporate governance p. 27-30
	201-1	Direct economic value generated and distributed	Responsibility throughout the value chain p. 77
	203-2	Significant indirect economic impacts	Responsibility throughout the value chain p. 76 and double materiality assessment p. 78-79
GRI 205: Anti-corruption 2016	3-3	Management of material topics	Corporate governance p. 26-30, Governance for more sustainable home fixing p. 76
	205-2	Communication and training about anti-corruption policies and procedures	Governance for more sustainable home fixing p. 76 Ethical business and Sustainable partnerships p. 91
GRI 302: Energy 2016	3-3	Management of material topics	Planet p. 80-86
	302-2	Energy consumption outside of the organisation	Climate reporting, p. 81-85
GRI 305: Emissions 2016	3-3	Management of material topics	Planet p. 80-86
	305-1-3	Direct, indirect and other indirect (Scopes 1, 2, 3) GHG emissions	Climate reporting, p. 81-85
	305-5	Reduction of GHG emissions	Climate reporting, p. 81-85
GRI 308: Supplier Environmental Assessment 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76
	308-1	New suppliers that were screened using environmental criteria	Sustainable partnerships p. 91
	308-2	Negative environmental impacts in the supply chain and actions taken	Responsibility throughout the value chain p. 76, Climate reporting, p. 81-85
GRI 401: Employment 2016	3-3	Management of material topics	People p. 87-89
	401-1	New employee hires and employee turnover	People p. 89
GRI 403: Occupational Health and Safety 2018	3-3	Management of material topics	People p. 87-89
	405-1	Diversity of governance bodies and employees	Sustainability targets and outcome p. 12, Corporate governance p. 27, People p. 88
GRI 406: Non-discrimination 2016	3-3	Management of material topics	Corporate governance p. 29, Governance for more sustainable home fixing p. 76, People p. 88-90
	406-1	Incidents of discrimination and corrective actions taken	No cases during the financial year.
GRI 414: Supplier Social Assessment 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Responsibility throughout the value chain p. 77 Ethical business and Sustainable partnerships p. 91
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Ethical business and Sustainable partnerships p. 91

GRI Standards	GRI	Disclosure	Reference
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Society p. 90-91
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Ethical business and Sustainable partnerships p. 91
GRI 408: Child Labor 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Society p. 90-91
	408-1	Operations and suppliers at significant risk for incidents of child labor	Ethical business and Sustainable partnerships p. 91**
GRI 409: Forced or Compulsory Labour 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Society p. 90-91
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Ethical business and Sustainable partnerships p. 92*
GRI 412: Human Rights Assessment 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Ethical business and Sustainable partnerships p. 91
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Ethical business and Sustainable partnerships p. 91**
GRI 414: Supplier Social Assessment 2016	3-3	Management of material topics	Governance for more sustainable home fixing p. 76, Responsibility throughout the value chain p. 77, Ethical business p. 92
	414-1	New suppliers that were screened using social criteria	Responsibility throughout the value chain p. 76, Ethical business and Sustainable partnerships p. 91
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Responsibility throughout the value chain p. 76, Ethical business and Sustainable partnerships p. 91
	414-2	Negative social impacts in the supply chain and actions taken	Responsibility throughout the value chain p. 77 Ethical business and Sustainable partnerships p. 91
GRI 416: Customer health and safety 2016	3-3	Management of material topics	Responsibility throughout the value chain p. 77 ***
GRI 418: Customer privacy	3-3	Management of material topics	Governance for more sustainable home fixing p. 76***

* This indicator tracks non-compliances based on supplier audits, where there is a risk for deviations in regard to freedom of association.
** 100 per cent of 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.