

GRI Standards Index

For the ninth 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 2018/19 financial year.

As a signatory of the UN Global Compact's ten principles in the areas of human rights, labour, the environment and anti-corruption, the Sustainability Report comprises Clas Ohlson's Communication on Progress (COP).

2016 STANDARD DISCLOSURES		
GRI	DISCLOSURE	REFERENCE
102-1	Name of the organisation	Directors' Report, p. 72
102-2	Activities, brands, products and services	Business model, p. 24-25; Directors' Report, p. 72
102-3	Location of headquarters	Directors' Report, p. 72
102-4	Location of operations	Directors' Report, p. 72
102-5	Ownership and legal form	Directors' Report, p. 74-75
102-6	Markets served	Directors' Report, p. 72
102-7	Scale of the organisation	Directors' Report, p. 73
102-8	Information on employees and other workers	Employees, p. 32, 35
102-9	Supply chain	Purchasing, p. 44
102-10	Significant changes to the organisation and its supply chain	Ten-year overview, p. 150-151
102-11	Precautionary principle or approach	Risks and uncertainties, p. 78-81, Sustainability risks, p. 136-137
102-12	External initiatives	Chairman's statement, p. 82
102-13	Membership of associations	about.clasohlson.com
STRATEGY		
102-14	Statement from senior decision-maker	CEO's statement, p. 11
102-15	Key impacts, risks and opportunities	Risks and uncertainties, p. 78-81; Sustainability risks, p. 136-137
ETHICS AND INTEGRITY		
102-16	Values, principles, standards and norms of behavior	Governance and responsibility, p. 24-28
102-17	Mechanisms for advice and concerns about ethics	Governance and responsibility, p. 24-28

GRI	DISCLOSURE	REFERENCE
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GOVERNANCE

102-18	Governance structure	Governance and responsibility, p. 24-26; Corporate governance, p. 83-91; Board of Directors, p. 92-93
102-20	Executive-level responsibility for economic, environmental and social topics	
102-27	Collective knowledge of highest governance body	Governance and responsibility, p. 28-30
102-29	Identifying and managing economic, environmental and social impacts	Board of Directors, p. 92-93; Group management, p. 94-95
102-30	Effectiveness of risk management processes	Sustainability risks, p. 136-137
102-31	Review of economic, environmental and social topics	Risks and uncertainties, p. 78-81 Our value chain, p. 130-131; Materiality analysis, p. 31, 128-129

STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	Stakeholder expectations, p. 16-17
102-41	Collective bargaining agreements	On average, 96 per cent of Clas Ohlson's employees are covered by collective agreements
102-42	Identifying and selecting stakeholders	Stakeholder expectations, p. 16-17
102-43	Approach to stakeholder engagement	Stakeholder expectations, p. 16-17
102-44	Key topics and concerns raised	Stakeholder expectations, p. 16-17; Materiality analysis, p. 31, 128-129

REPORTING PRACTICE

102-45	Entities included in the consolidated financial statements	Directors' Report, p. 72
102-46	Defining report content and topic Boundaries	Materiality analysis, p. 31, 128-129
102-47	List of material topics	Our value chain, p. 130-131; Materiality analysis, p. 31, 128-129
102-48	Restatements of information	GRI index, introduction, p. 138
102-49	Changes in reporting	Directors' Report, p. 72
102-50	Reporting period	GRI index, introduction, p. 138
102-51	Date of most recent report	GRI index, introduction, p. 138
102-52	Reporting cycle	GRI index, introduction, p. 138
102-53	Contact point for questions regarding the report	Contacts, p. 156-157
102-54	Claims of reporting in accordance with the GRI Standards	GRI index, introduction, p. 138
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102-56	External assurance	The auditor's statement in regards to meeting Swedish legislation on sustainability reporting, p. 127

MATERIAL TOPICS

FINANCIAL STANDARDS

ECONOMIC IMPACT

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Corporate governance, Control environment, p. 89, Auditor's report, p. 123-125
201-1	Direct economic value generated and distributed	Business model, Economic value by stakeholder group, p. 24-25
203-2	Significant indirect economic impacts	Business model, Economic value by stakeholder group, p. 24-25
205-2	Communication and training about anti-corruption policies and procedures	Governance and responsibility, p. 28-29

ENVIRONMENTAL STANDARDS

MATERIALS

103-1-3	Explanation of the material topic and its boundary, the management approach and its	Eight current target areas, p. 128; A unique customer offering p. 40-41, 46
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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.

GRI	DISCLOSURE	REFERENCE
ENERGY		
103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 129 about.clasohlson.com
302-1	Energy consumption within the organisation	Diagram: Energy use and related CO ₂ emissions from indirect and direct energy consumption, p. 53
302-2	Energy consumption outside of the organisation	Smart and Simple, p. 64-65
EMISSIONS		
103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas p. 129 Diagram: Energy use and related CO ₂ emissions from indirect and direct energy consumption, p. 53 Smart and Simple, p. 64-65
305-1	Direct (Scope 1) GHG emissions	Diagram: Energy use and related CO ₂ emissions from indirect and direct energy consumption, p. 53
305-2	Energy indirect (Scope 2) GHG emissions	Diagram: Energy use and related CO ₂ emissions from indirect and direct energy consumption, p. 53
EFFLUENTS AND WASTE		
103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128-129, Our value chain, p. 130-131
<p><i>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.</i></p>		
SUPPLIER ENVIRONMENTAL ASSESSMENT		
103-1-3	<p>Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach</p> <p>New suppliers that were screened using environmental criteria</p> <p>Negative environmental impacts in the supply chain and actions taken</p>	<p>Eight current target areas, p. 128-129. about.clasohlson.com</p> <p>Deviations from the Code of Conduct when audited, p. 44-45</p> <p>Deviations from the Code of Conduct when audited, p. 44-45</p>
SOCIAL STANDARDS		
EMPLOYMENT		
103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128-129. about.clasohlson.com Commitment index, p. 37.
401-1	New employee hires and employee turnover	Employee turnover: Sweden 16%, Norway 37%
OCCUPATIONAL HEALTH AND SAFETY		
103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128-129 about.clasohlson.com Diagram: Employee attendance, p. 36*

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

GRI	DISCLOSURE	REFERENCE
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DIVERSITY AND EQUAL OPPORTUNITY

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128; about.clasohlson.com. Employees, p. 32-35 Corporate governance, p. 84-85; Board of Directors, p. 92-92, Diagram: Managers, proportion of women/men, % p. 34-35
405-1	Diversity of governance bodies and employees	

NON-DISCRIMINATION

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128 about.clasohlson.com. Governance and responsibility, p. 28 Employees, p. 34-35
406-1	Incidents of discrimination and corrective actions taken	

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 129. about.clasohlson.com; Deviations from the Code of Conduct when audited, p. 29, 44-45; Sustainable Development Goals, p. 134-135 Diagram: Deviations from the Code of Conduct when audited, p. 45* Diagram: Deviations from the Code of Conduct when audited, p. 45* Diagram: Deviations from the Code of Conduct when audited, p. 45* Diagram: Deviations from the Code of Conduct when audited, p. 45** A unique customer offering, p. 44-45 Diagram: Deviations from the Code of Conduct when audited, p. 45
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
408-1	Operations and suppliers at significant risk for incidents of child labor	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	
414-1	New suppliers that were screened using social criteria	
414-2	Negative social impacts in the supply chain and actions taken	

** 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.*

CUSTOMER HEALTH AND SAFETY

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Eight current target areas, p. 128 about.clasohlson.com; A unique customer offering, p. 40-41, 46
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CUSTOMER PRIVACY

103-1-3	Explanation of the material topic and its boundary, the management approach and its components, evaluation of the management approach	Risks and uncertainties, p. 80
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