

# GRI Standards Index

For the eleventh 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 2020/21 financial year. Carbon emissions in this report refer to the 2020 calendar year. Comparative figures due to the closure of the store network outside the Nordics started in 2018 have not been restated.

## 2016 Standard Disclosures

GRI	Disclosure	Reference
102-1	Name of the organisation	Directors' Report, p. 35
102-2	Activities, brands, products and services	About Clas Ohlson, p. 3, Customer offering p. 20-25, Directors' Report, p. 35
102-3	Location of headquarters	Directors' Report, p. 35
102-4	Location of operations	Directors' Report, p. 35
102-5	Ownership and legal form	Directors' Report, p. 35, The share, s. 115-117
102-6	Markets served	About Clas Ohlson, p. 3, Directors' Report, p. 35
102-7	Scale of the organisation	Directors' Report, p. 35 et seq
102-8	Information on employees and other workers	Targets and target fulfilment, p. 16-19, Smartness and simplicity, p. 30-33
102-9	Supply chain	Our value chain, p. 103
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. 41-45
102-12	External initiatives	Governance for a more sustainable lifestyle, p. 98, <a href="http://about.clasohlson.com">about.clasohlson.com</a> .
102-13	Membership of associations	<a href="http://about.clasohlson.com">about.clasohlson.com</a>

## Strategy

102-14	Statement from senior decision-maker	CEO's statement, p. 6
102-15	Key impacts, risks and opportunities	Risks and uncertainties, p. 41-45

## Ethics and integrity

102-16	Values, principles, standards and norms of behaviour	Governance for a more sustainable lifestyle, p. 98, Ethical business, p. 107
102-17	Mechanisms for advice and concerns about ethics	Governance for a more sustainable lifestyle, p. 98, Ethical business, p. 107

GRI	Disclosure	Reference
<b>Governance</b>		
102-18	Governance structure	Corporate governance, p. 47-51, Governance for a more sustainable lifestyle, p. 98
102-20	Executive-level responsibility for economic, environmental and social topics	Governance for a more sustainable lifestyle, p. 98
102-27	Collective knowledge of highest governance body	Board, p. 52-53; Group management, p. 54-55
102-29	Identifying and managing economic, environmental and social impacts	Risks and uncertainties, p. 41-45
102-30	Effectiveness of risk management processes	Risks and uncertainties, p. 41-45
102-31	Review of economic, environmental and social topics	Materiality analysis, p. 99, Our value chain, p. 103

## Stakeholder engagement

102-40	List of stakeholder groups	Dialogue for direction and development, p. 100
102-41	Collective bargaining agreements	On average, 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. 100
102-43	Approach to stakeholder engagement	Dialogue for direction and development, p. 100
102-44	Key topics and concerns raised	Materiality analysis, p. 99, Dialogue for direction and development, p. 100

## Reporting practice

102-45	Entities included in the consolidated financial statements	Directors' Report, p. 50, Note 24, p. 81
102-46	Defining report content and topic Boundaries	Materiality analysis, p. 99
102-47	List of material topics	Materiality analysis, p. 99, Our value chain, p. 103
102-48	Restatements of information	No material changes
102-49	Changes in reporting	GRI index, introduction, p. 110
102-50	Reporting period	GRI index, introduction, p. 110
102-51	Date of most recent report	The 2019/20 Annual and Sustainability Report was published on 9 July 2020
102-52	Reporting cycle	GRI index, introduction, p. 110
102-53	Contact point for questions regarding the report	Tina Englyst, HR and Sustainability Director, General Counsel; p. 55
102-54	Claims of reporting in accordance with the GRI Standards	GRI index, introduction, p. 110
102-55	GRI content index	GRI index, p. 110-112
102-56	External assurance	The GRI report is not externally assured. Auditor's report on the statutory sustainability report, p. 97

GRI	Disclosure	Reference
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**Material topics**

**Financial standards**

**Economic impact**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Corporate governance, p. 51, Auditor's report, p. 86-88
<b>201-1</b>	Direct economic value generated and distributed	The year in brief, Economic value by stakeholder group, p. 5
<b>203-2</b>	Significant indirect economic impacts	The year in brief, Economic value by stakeholder group, p. 5
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	Governance for a more sustainable lifestyle, p. 98, Ethical business, p. 107

**Environmental standards**

**Materials**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19, A unique customer offering, p. 20-25
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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.

**Energy**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19, <a href="https://www.clasohlson.com">about.clasohlson.com</a>
<b>302-1</b>	Energy consumption within the organisation	Targets and target fulfilment, p. 16-19, Outstanding customer service, p. 26
<b>302-2</b>	Energy consumption outside of the organisation	Smartness and simplicity, p. 30-33

**Emissions**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19, Smartness and simplicity, p. 30-33, Climate neutral 2045, p. 104-105
<b>305-1</b>	Direct (Scope 1) GHG emissions	Climate neutral 2045, p. 104-105
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Climate neutral 2045, p. 104-105

GRI	Disclosure	Reference
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**Effluents and waste**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19, Our value chain, p. 103
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**Supplier environmental assessment**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	A unique customer offering, p. 20-25, Controlling the supply chain, p. 108
<b>308-1</b>	New suppliers that were screened using environmental criteria	A unique customer offering, p. 20-25, Controlling the supply chain, p. 108
<b>308-2</b>	Negative environmental impacts in the supply chain and actions taken	A unique customer offering, p. 20-25, Controlling the supply chain, p. 108

**Social standards**

**Occupational health and safety**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment (employee attendance), p. 16-19*, Smartness and simplicity, p. 30-33, <a href="https://www.clasohlson.com">about.clasohlson.com</a>
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\*Clas Ohlson has defined its own indicator for this topic.

**Diversity and equal opportunity**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19, Smartness and simplicity, p. 30-33, <a href="https://www.clasohlson.com">about.clasohlson.com</a>
<b>405-1</b>	Diversity of governance bodies and employees	Targets and target fulfilment, p. 16-19, Corporate governance, p. 48

**Non-discrimination**

<b>103-1-3</b>	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Smartness and simplicity, p. 30-33, Governance for a more sustainable lifestyle, p. 98, <a href="https://www.clasohlson.com">about.clasohlson.com</a>
<b>406-1</b>	Incidents of discrimination and corrective actions taken	No cases during the financial year.

GRI	Disclosure	Reference
<b>Freedom of association and collective bargaining</b>		
103-1-3	Explanation of the material topic and its boundary; The management approach and its components; Evaluation of the management approach	Targets and target fulfilment, p. 16-19. A unique customer offering, p. 20-25, <a href="#">about.clasohlson.com</a> , Controlling the supply chain, p. 108
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Controlling the supply chain, p. 108*
408-1	Operations and suppliers at significant risk for incidents of child labour	Controlling the supply chain, p. 108*
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Controlling the supply chain, p. 108*
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Controlling the supply chain, p. 108**
414-1	New suppliers that were screened using social criteria	A unique customer offering, p. 20-25, Controlling the supply chain, p.108
414-2	Negative social impacts in the supply chain and actions taken	Controlling the supply chain, p. 108

\* 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	Targets and target fulfilment, p. 16-19, <a href="#">about.clasohlson.com</a> A unique customer offering, s. 20-25
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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. 41-45
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