



GRI content index

Ratos's sustainability report covers the calendar year 2024. The figures reported are from 1 January 2024 until 31 December 2024 unless otherwise specified. This report has been prepared with reference to the GRI Sustainability Reporting Standards (GRI Standards). The requirements and principles for the use of GRI Standards (GRI 1) used are GRI 1: Foundation 2021. No GRI sector standard is applicable. This is Ratos's

ninth sustainability report using the GRI standards and Ratos intends to report annually. The disclosures on the management of the topics encompass both the parent company and holdings. All calculations regarding energy and CO₂ emissions are comparisons between the financial years 2018 and 2022, the base year for environmental data is 2016. The data is provided by third-party providers, unless specified

otherwise. All calculations regarding the environment are based on the GHG Protocol. Ratos has signed the UN Global Compact (UNGC). This means that Ratos annually reports on its work with the Global Compact's ten principles (Communication on Progress, COP). The COP information is derived from Ratos's Annual Report 2024.

GRI content index

Standard and disclosure	Location	Omission			Global Compact principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	
GRI 2: GENERAL DISCLOSURES 2021					
2-1	Organizational details	5, 40, 104, 142	Not applicable		
2-2	Entities included in the organization's sustainability reporting	94, 137-138			
2-3	Reporting period, frequency and contact point	45, 143, 156			
2-4	Restatements of information	GRI content index			
2-5	External assurance	Auditor's report			
2-6	Activities, value chain and other business relationships	32-37			
2-7	Employees	5, 56, 58-59, 104			
2-8	Workers who are not employees	58			
2-9	Governance structure and composition	72-79			
2-10	Nomination and selection of the highest governance body	74-75			
2-11	Chair of the highest governance body	75			
2-12	Role of the highest governance body in overseeing the management of impacts	22-24, 45, 47, 60			
2-13	Delegation of responsibility for managing impacts	41-42, 46, 47, 60			
2-14	Role of the highest governance body in sustainability reporting	41, 60			
2-15	Conflicts of interest	75			
2-16	Communication of critical concerns	60			
2-17	Collective knowledge of the highest governance body	60, 75			
2-18	Evaluation of the performance of the highest governance body	72-75			
2-19	Remuneration policies	42, 72, 76			
2-20	Process to determine remuneration	42, 72, 76			



GRI content index, cont.

Standard and disclosure		Location	Omission			Global Compact principle
			Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	
2-21	Annual total remuneration ratio		2-21: a, b, c	Incomplete information	Remuneration ratios are not available.	Remuneration ratios are not available.
2-22	Statement on sustainable development strategy	19, 65				
2-23	Policy commitments	25, 45-46, 60				7
2-24	Embedding policy commitments	45-46, 54, 60				
2-25	Processes to remediate negative impacts	41, 45-48				
2-26	Mechanisms for seeking advice and raising concerns	60				
2-27	Compliance with laws and regulations	60				
2-28	Membership associations	GRI content index				The Confederation of Swedish Enterprise
2-29	Approach to stakeholder engagement	46				
2-30	Collective bargaining agreements	58				3



Material topics

Standard and disclosure	Location	Omission			Global Compact principle	
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation		Comments
GRI 3: MATERIAL TOPICS 2021						
3-1	Process to determine material topics	47–48		Not applicable		
3-2	List of material topics	48				
BUILDINGS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	15	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	8–9
CLIMATE CHANGE & ENERGY						
GRI 3: Material Topics 2021						
3-3	Management of material topics	54–55				8–9
GRI 305: Emissions 2016						
305-1	Direct (Scope 1) GHG emissions	55				8
305-2	Energy indirect (Scope 2) GHG emissions	55				8
305-3	Other indirect (Scope 3) GHG emissions	55				8
305-5	Reduction of GHG emissions	55				8
ECOSYSTEMS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	60				8
GRI 413: Local Communities 2016						
413-2	Operations with significant actual and potential negative impacts on local communities	26	413-2: a	Incomplete information	Reported information does not fully address the requirements of the GRI Standards 2021 for 413-2. For this disclosure, efforts to improve management are ongoing.	8
WATER						
GRI 3: Material Topics 2021						
3-3	Management of material topics	54	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	8
MIGRANT WORKERS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	56, 58–59	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	1–6



Material topics, cont.

Standard and disclosure	Location	Omission			Global Compact principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	
OCCUPATIONAL HEALTH & SAFETY					
GRI 3: Material Topics 2021					
3-3	Management of material topics	56, 59			1-6
GRI 403: Occupational Health and Safety 2018					
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56, 59			
QUALITY & SAFETY OF PRODUCTS & SERVICES					
GRI 3: Material Topics 2021					
3-3	Management of material topics	4	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.
WORKING CONDITIONS					
GRI 3: Material Topics 2021					
3-3	Management of material topics	56			1-6
GRI 401: Employment 2016					
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	56, 58-59			
401-3	Parental leave	59			
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	58, 104			
TALENT ATTRACTION & RETENTION					
GRI 3: Material Topics 2021					
3-3	Management of material topics	58			
GRI 404: Training and Education 2016					
404-2	Non-compliance with laws and regulations in the social and economic area	58			6
404-3	Percentage of employees receiving regular performance and career development reviews	58			6
CORRUPTION & BRIBERY					
GRI 3: Material Topics 2021					
3-3	Management of material topics	60			10
GRI 205: Anti-corruption 2016					
205-2	Communication and training about anti-corruption policies and procedures	60			10



Material topics, cont.

Standard and disclosure	Location	Omission			Global Compact principle	
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation		Comments
DATA SECURITY & INTEGRITY						
GRI 3: Material Topics 2021						
3-3	Management of material topics	46, 60	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	2
IT, AUTOMATION & DIGITALISATION						
GRI 3: Material Topics 2021						
3-3	Management of material topics	45	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	
SUPPLY CHAIN CONSTRAINTS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	46	3-3: a, b, c, d, e, f	Incomplete information	Management does not yet fully address all requirements of the GRI Standards 2021 for 3-3. For this disclosure, efforts to improve management are ongoing.	