

GRI content index

Ratos's sustainability report covers the calendar year 2023. The figures reported are from 1/1/2023 until 31/12/2023 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 eighth sustainability report using the GRI standards and Ratos intends to report annually.

The reporting of Ratos's material aspects and topic-specific disclosures are largely limited to Ratos's parent company. The disclosures on the management of the topics encompass both the parent company and holdings. All calculations regarding energy and carbon dioxide 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' Annual Report 2023.

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Standard and disclosure	Location	Omission			Comment	GC principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation		
GRI 2: GENERAL DISCLOSURES 2021						
2-1	Organizational details	2, 36, 100, 140				
2-2	Entities included in the organization's sustainability reporting	88, 135-136				
2-3	Reporting period, frequency and contact point	42, 141, 153		Not applicable		
2-4	Restatements of information	GRI content index			No changes	
2-5	External assurance	Auditor's report				
2-6	Activities, value chain and other business relationships	28-33				
2-7	Employees	2, 100	2-7: c, d, e	Incomplete information	The information does not yet fully address requirements c, d and e of the GRI Standards 2021 for 2-7. Improvement work on this issue is ongoing.	
2-8	Workers who are not employees	GRI content index	2-8: a, b, c	Information not available	Information not available	
2-9	Governance structure and composition	66-73				
2-10	Nomination and selection of the highest governance body	68, 69				
2-11	Chair of the highest governance body	69				
2-12	Role of the highest governance body in overseeing the management of impacts	19, 55	2-12: a, b, c	Incomplete information	The information does not yet fully address all requirements of the GRI Standards 2021 for 2-12. Improvement work on this issue is ongoing.	
2-13	Delegation of responsibility for managing impacts	37, 55				
2-14	Role of the highest governance body in sustainability reporting	37, 55, 69				
2-15	Conflicts of interest	69				
2-16	Communication of critical concerns	55				
2-17	Collective knowledge of the highest governance body	69				
2-18	Evaluation of the performance of the highest governance body	67-69				

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Standard and disclosure	Location	Omission				GC principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	Comment	
2-19	Remuneration policies	38, 66				
2-20	Process to determine remuneration	38, 66				
2-21	Annual total compensation ratio	GRI content index	2-21: a, b, c	Incomplete information	Compensation ratios are not available.	Compensation ratios are not available.
2-22	Statement on sustainable development strategy	13, 56				
2-23	Policy commitments	19, 42, 47, 55				7
2-24	Embedding policy commitments	47-55				
2-25	Processes to remediate negative impacts	19, 47-51	2-25: a, b, c, d, e	Incomplete information	The information does not yet fully address all requirements of the GRI Standards 2021 for 2-25. Improvements to the processes for remediating negative impacts are ongoing.	
2-26	Mechanisms for seeking advice and raising concerns	55				
2-27	Compliance with laws and regulations	55				
2-28	Membership associations	GRI content index				The Confederation of Swedish Enterprise
2-29	Approach to stakeholder engagement	42-44				
2-30	Collective bargaining agreements	GRI content index	2-30: a, b	Not applicable	Ratos has not entered into any collective agreements	Ratos has not entered into any collective agreements

Material topics

Standard and disclosure	Location	Omission			GC principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	
GRI 3: MATERIAL TOPICS 2021					
3-1	Process to determine material topics	45			
3-2	List of material topics	42		Not applicable	
BUILDINGS					
GRI 3: Material Topics 2021					
3-3	Management of material topics	19	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.
CLIMATE CHANGE & ENERGY					
GRI 3: Material Topics 2021					
3-3	Management of material topics	19, 48, 49	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.
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	48, 49			8
305-2	Energy indirect (Scope 2) GHG emissions	48, 49			8
305-3	Other indirect (Scope 3) GHG emissions	49			8
305-5	Reduction of GHG emissions	48			8
ECOSYSTEMS					
GRI 3: Material Topics 2021					
3-3	Management of material topics	42	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.
GRI 413: Local Communities 2016					
413-2	Operations with significant actual and potential negative impacts on local communities	21			8
WATER					
GRI 3: Material Topics 2021					
3-3	Management of material topics	19	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.

Material topics, cont.

Standard and disclosure	Location	Omission			GC principle	
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation		Comment
MIGRANT WORKERS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	19	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
OCCUPATIONAL HEALTH & SAFETY						
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.	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	54				
QUALITY & SAFETY OF PRODUCTS & SERVICES						
GRI 3: Material Topics 2021						
3-3	Management of material topics	19	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
WORKING CONDITIONS						
GRI 3: Material Topics 2021						
3-3	Management of material topics	43, 50	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
GRI 405: Diversity and Equal Opportunity 2016						
405-1	Diversity of governance bodies and employees	62, 89				
GRI 406: Non-discrimination 2016						
406-1	Incidents of discrimination and corrective actions taken	51				

Material topics, cont.

Standard and disclosure	Location	Omission			GC principle	
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation		Comment
TALENT ATTRACTION & RETENTION						
GRI 3: Material Topics 2021						
3-3	Management of material topics	22, 50	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.	
COMPLIANCE WITH (NEW) LEGISLATION & POLICIES						
GRI 3: Material Topics 2021						
3-3	Management of material topics	67-71	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 & 10
GRI 419: Socioeconomic compliance 2016						
419-1	Non-compliance with laws and regulations in the social and economic area	55				1-6 & 10
CORRUPTION & BRIBERY						
GRI 3: Material Topics 2021						
3-3	Management of material topics	55	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.	10
GRI 205: Anti-corruption 2016						
205-2	Communication and training about anti-corruption policies and procedures	55				10
205-3	Confirmed incidents of corruption and actions taken	55				10
DATA SECURITY & INTEGRITY						
GRI 3: Material Topics 2021						
3-3	Management of material topics	55, 68-69	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

Material topics, cont.

Standard and disclosure	Location	Omission			GC principle
		Disclosure omitted in GRI Standards 2021	Reason for omission	Required explanation	
IT, AUTOMATION & DIGITALISATION					
GRI 3: Material Topics 2021					
3-3	Management of material topics	19	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	19	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.