

# GRI Index

Ratos's sustainability reporting refers to the 2021 calendar year. The figures presented are from 1 January 2021 until 31 December 2021 unless otherwise specified. This report has been prepared in accordance with the GRI Standards: Core option. This is Ratos's sixth sustainability report according to GRI and Ratos intends to report annually.

In line with Ratos's signing of the UN Global Compact (UNGC), Ratos submits a Communication on Progress (COP) every year that presents its work with UNGC's ten principles. COP information can

be found in Ratos's 2021 Annual Report. The reporting of Ratos's significant aspects and topic-specific disclosures are largely limited to Ratos's parent company. The guidance on the aspects and indicator 205-1 encompass both the parent company and holdings.

All calculations of energy and carbon emissions are comparisons between the financial years 2018 and 2021, with 2016 as the base year for environmental data. Information is obtained from third-party suppliers, unless specified otherwise. All calculations regarding the environment are based on the GHG Protocol.

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Standard & Title	Page	Comments	UNGC principles
<b>GRI 101: FOUNDATION 2016 (DOES NOT INCLUDE DISCLOSURES)</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016 (CORE)</b>			
<b>Organisational profile</b>			
102-1	Name of the organisation	2, 3	
102-2	Activities, brands, products and services	3	
102-3	Location of headquarters	112, 126	
102-4	Location of operations	112, 27-39	
102-5	Ownership structure	20-21	
102-6	Markets served	3, 10, 23-37	
102-7	Scale of the organisation	3, 10,	
102-8	Information on employees and other workers	122	The information only encompasses Ratos's headquarters.
102-9	Supply chain	23-37	
102-10	Significant changes to the organisation and its supply chain	4-5	
102-11	Precautionary Principle or approach	124	We apply the precautionary principle by focusing on climate reporting and environmental policy in the companies. 7
102-12	External initiatives	41	
102-13	Membership of associations	124	The Confederation of Swedish Enterprise
<b>Strategy</b>			
102-14	Statement from senior decision-maker	6, 44	
<b>Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	2, 45	
<b>Governance</b>			
102-18	Governance structure	45	
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	120	
102-41	Collective bargaining agreements	124	Ratos has not entered into any collective agreements. 3
102-42	Identifying and selecting stakeholders	120	
102-43	Approach to stakeholder engagement	120	
102-44	Key topics and concerns raised	120	Omissions: Not possible to report results divided into each stakeholder group due to inadequate data collection by third-party provider.

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Standard & Title	Page	Comments	UNGC principles
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	40	
102-46	Defining report content and topic Boundaries	120	
102-47	List of material topics	120	
102-48	Restatements of information	125	No changes
102-49	Changes in reporting	125	No changes
102-50	Reporting period	124	2021
102-51	Date of most recent report	124	
102-52	Reporting cycle	124	Yearly.
102-53	Contact point for questions regarding the report	125	Jonas Wiström, CEO, +46 8 700 17 00, Josefine Uppling, Vice President Communication & Sustainability, +46 8 700 17 00.
102-54	Claims of reporting in accordance with the GRI Standards	124	
102-55	GRI Index	124-125	
102-56	External assurance	126	

## Material issues

Standard & Title	Page	Comments	UNGC principles
<b>ECONOMIC STANDARD SERIES</b>			
<b>GRI 103: Management approach 2016 and GRI 205: Anti-corruption 2016</b>			
103-1, 2 & 3	Governance	15	10
305-3	Confirmed incidents of corruption and actions taken	15	10
<b>ENVIRONMENTAL STANDARD SERIES</b>			
<b>GRI 103: Management approach 2016 and GRI 305: Emissions 2016</b>			
103-1, 2 & 3	Governance	16	8-9
305-2	Indirect GHG emissions (Scope 2)	16	8
305-3	Other indirect GHG emissions (Scope 3)	16	8
<b>SOCIAL STANDARD SERIES</b>			
<b>GRI 103: Management approach 2016 and GRI 401: Employment 2016</b>			
103-1, 2 & 3	Governance	19	1-6
401-3	Parental leave	122	Omissions: Retention rates not reported due to limitations in the current system. 6
<b>GRI 103: Management approach 2016 and GRI 404: Training and Education 2016</b>			
103-1, 2 & 3	Governance	19, 122	6
404-2	Programs for upgrading employee skills and transition assistance programmes	122	6
404-3	Percentage of employees receiving regular performance and career development reviews	122	6
<b>GRI 103: Management approach 2016 and GRI 405: Diversity and Equal Opportunity 2016</b>			
103-1, 2 & 3	Governance	19	6
405-1	Diversity of governance bodies and employees	122	6
<b>GRI 103: Management approach 2016 and GRI 406: Non-discrimination 2016</b>			
103-1, 2 & 3	Governance	19, 122	6
406-1	Incidents of discrimination and corrective actions taken	15	6
<b>GRI 103: Management approach 2016 and GRI 419: Socioeconomic compliance 2016</b>			
103-1, 2 & 3	Governance	15	1-6, 10
419-1	Non-compliance with laws and regulations in the social and economic area	15	1-6, 10