

# GRI-index

**Statement of use:** Rugvista has reported in accordance with the GRI Standards for the period [2023-01-01 to 2023-12-31]  
**GRI 1 used:** GRI 1: Foundation 2021  
**Applicable GRI Sector Standard(s):** Not yet published

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>GRI 2: GENERAL DISCLOSURES 2021</b>				
<b>1. The company and its reporting procedure</b>				
<b>2-1 Organizational details</b>				
a. Legal Name	74			
b. Nature of ownership	61			
c. Head office location	10			
d. Countries of operation	10			
<b>2-2 Entities included in the organization's sustainability reporting</b>				
a. Organisational entities	10			
b. Sustainability reporting vs. financial reporting	3, 26, 82			
c. Consolidation of information	3, 26			
<b>2-3 Reporting period, frequency and contact point</b>				
a. Reporting period	26			
b. Reporting cycle	26			
c. Publication date	26			
d. Contact point	120			
<b>2-4 Restatements of information</b>				
b. Reporting cycle	26			
a. Restatements	26			
<b>2-5 External assurance</b>				
a. External policy and practice	28-33			
b. External assurance of sustainability reporting	56			
<b>2. Economic activities and employees</b>				
<b>2-6 Activities, value chain and other business relationships</b>				
a. Sector (and market)	26			
b. Value chain	29			
c. Relevant business relationships	34, 61			
d. Organisational changes and changes in value chain	34			
<b>2-7 Employees</b>				
a. Employees, by gender and region	49, 74	a	We only have one region	
b. Employees, by type of employment	49, 74	b	We only report on Full-Time Equivalents	
c. Methodologies and assumptions	74			
d. Contextual information for understanding data	49, 74			
e. Significant annual fluctuations	49, 74			
<b>2-8 Workers who are not employees</b>				
a. Non-employees		a	We only report on Full-Time Equivalents	
b. Methodologies and assumptions		b	We only report on Full-Time Equivalents	
c. Significant annual fluctuations		c	We only report on Full-Time Equivalents	

GRI 2: General Disclosures 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>3. Governance</b>				
<b>2-9 Governance structure and composition</b>				
a. Governance structure	62-64			
b. Highest governance body responsible for sustainability impacts	32, 63			
c. Composition of highest governance body	66-67			
<b>2-10 Nomination and selection of the highest governance body</b>				
a. Nomination of the highest governance body	62-63			
b. Selection criteria for the highest governance body	62-63			
<b>2-11 Chair of the highest governance body</b>				
a. Chair's operational role and responsibilities	62-63			
b. Management of conflicts of interest	60			
<b>2-12 Role of the highest governance body in overseeing the management of impacts</b>				
a. Strategic and tactical role of the highest governance body and executives	32, 62-64			
b. The highest governance body's strategic and tactical impacts on sustainability processes	32, 63			
c. The highest governance body's organisational review	32, 64			
<b>2-13 Delegation of responsibility for managing impacts</b>				
a. Highest governance body's delegation of responsibility for sustainability	32			
b. Reporting	32, 62-63			
<b>2-14 Role of the highest governance body in sustainability reporting</b>				
a. Highest governance body's role and responsibility for sustainability information	32, 63			
b. Reason for delegation of responsibility for sustainability reporting	32, 63			
<b>2-15 Conflicts of interest</b>				
a. Highest governance body's management of conflicts of interest	65			The process is not mentioned in the report
b. Reporting of conflicts of interests	64-65			
<b>2-16 Communication of critical concerns</b>				
a. Communication of critical concerns to the highest governance body	64, 65			
b. Number of critical concerns reported		b	We have not yet disclosed this data externally	
<b>2-17 Collective knowledge of the highest governance body</b>				
a. Collective knowledge for sustainable development	32, 63			
<b>2-18 Evaluation of the performance of the highest governance body</b>				
a. Evaluation process	64			
b. Whether evaluations independent, and their frequency		b	Data is not available	
c. Actions in response to the evaluations		c	Data is not available	
<b>2-19 Remuneration policies</b>				
a. Remuneration policies for highest executives	93-94			
b. Sustainability weighting in regard to remuneration policies	93-94			
<b>2-20 Process to determine remuneration</b>				
a. Process for determining remuneration	93			
b. Stakeholders' participation in the process	93			

GRI 2: General Disclosures 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>2-21 Annual total compensation ratio</b>				
a. Remuneration ratio	92			
b. Remuneration percentage increase	92			
c. Information for understanding the remuneration data	93-94			
<b>4. Strategy, governing documents and process control</b>				
<b>2-22 Statement on sustainable development strategy</b>				
a. CEO comment	8			
<b>2-23 Policy commitments</b>				
a. Values, principles and code of conduct	28,29,30,32			
b. Commitment to human rights	32			
c. Links to policy commitments		c	Data is not available	
d. Approval level	51			
e. Extent of policy commitments	32			
f. Communication of policy commitments	51			
<b>2-24 Embedding policy commitments</b>				
a. How policy commitments are embedded in own activities and business relationships and business relationships"	32, 40, 45-51			
<b>2-25 Processes to remediate negative impacts</b>				
a. Remediation of negative impacts	45-54, 65			
b. Grievance mechanisms	54			
c. Other processes to remediate negative impacts	37-41, 43, 45-49,			
d. Stakeholders' participation in the process	34			
e. Evaluation of grievance mechanisms		e	No process exists for evaluation of grievance mechanisms.	
<b>2-26 Mechanisms for seeking advice and raising concerns</b>		(2-26) utan bindestreck		see p. 53-54 how we work on grievance mechanisms for our suppliers
a. Whistleblower service				
<b>2-27 Compliance with laws and regulations</b>				
a. Instances of non-compliance	44, 51			
b. Total number and monetary value of fines	44, 51	b	Rugvista has not had any significant instances of non-compliance	
c. Significant instances of non-compliance	44, 51			
d. Determination of significant instances of non-compliance	44, 51	d		
<b>2-28 Membership associations</b>				
a. Participation in industry and member associations				
<b>5. Approach to stakeholder engagement</b>				
<b>2-29 Approach to stakeholder engagement</b>				
a. Engaging with stakeholders, categories, identification	33			
<b>2-30 Collective bargaining agreements</b>				
a. Total percentage of employees covered by collective bargaining agreements		a	We have not yet disclosed this data externally	
b. Other employees not covered by collective bargaining agreements		b	We have not yet disclosed this data externally	
<b>GRI 3: MATERIAL TOPICS 2021</b>				
<b>3. Management of material topics</b>				
<b>3-1 Process to determine material topics</b>	34-35			
a. Report's contents and frameworks	26			
b. Participation of stakeholders and experts in the process	34-35			

GRI 3: Material Topics 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>3-2 List of material topics</b>				
a. Material topics	35			
b. Changes to the list in reporting	34			
<b>GRI 205: Anticorruption, 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>205-1 Operations assessed for risks related to corruption</b>				
a. Number and percentage of operations assessed for risks related to corruption "	50-51			
b. Significant risks related to corruption	51, 54, 78			
<b>205-2 Communication and training about anti-corruption policies and procedures</b>				
a. Number and percentage of governance body members that the anticorruption policies have been communicated to	51			
b. Number and percentage of governance body members that the anticorruption policies have been communicated to, broken down by region	51			
c. Number and percentage of business partners that have received communication and training in the anti-corruption policies"	51			
d. Number and percentage of governance body members that have received training in the anti-corruption policies"	51			
e. Number and percentage of employees that have received training in the anti-corruption policies	51			
<b>205-3 Confirmed incidents of corruption and actions taken</b>				
a. Number and nature of confirmed incidents of corruption	50			
b. Number of confirmed incidents in which employees were dismissed or disciplined	50			
c. Number of confirmed incidents when contracts were terminated or not renewed	50			
d. Public legal cases regarding corruption brought against the organisation	50		Rugvista has not had any legal cases regarding corruption	
<b>GRI 301: Materials</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>301-1 Materials used by weight or volume</b>				
a. Total weight of volume of material	39, 42	a	We report CO2 emissions based from purchased materials and services and purchases in percentage	
<b>301-2 Recycled input materials used</b>				
b. Proportion of material reused	36, 39			
<b>GRI 303: Water and Effluents 2018</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>303-1 Interactions with water as a shared resource</b>				
a. Total water consumption	43	a	Data is not available	
b. Water consumption in areas with water stress	43	b	We have not yet disclosed this data externally	
c. Water storage	43	c	Data is not available	
a. Standards, methodologies, assumptions, and/or calculation tools	43	d	Data is not available	
<b>303-2 Management of water discharge-related impacts</b>				
a. Minimum effluent discharge standards and determination	43	a	Data is not available	

GRI 3: Material Topics 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>GRI 304: Biodiversity 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</b>		304-1	Data is not available	
<b>304-2 Significant impacts of activities, products and services on biodiversity</b>				
a. Type of significant direct and indirect impact on biodiversity	43			
b. Significant direct and indirect positive and negative impacts	43			
<b>304-3 Habitats protected or restored</b>				
a. Size and status for all habitats protected or restored, and whether the success was approved by independent external expert		a	Data is not available	
b. Partnership with third party to protect or restore habitat		b	Data is not available	
c. The status for each area based on its starting values for the reporting cycle		c	Data is not available	
d. Standards, methods and assumptions used		d	Data is not available	
<b>304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations</b>				
a. Total number of red-listed species according to IUCN's list of red-listed species or the Swedish red list		a	Data is not available	
<b>GRI 305: Emissions 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>305-1 Direct (Scope 1) GHG emissions</b>				
a. Scope 1 GHG emissions	42			
b. Gases included	42			
c. Biogenic CO2 emissions		c	We have not yet disclosed this data externally	
d. Base year	42			
e. Emission factor	42			
f. Consolidation approach	41			
g. Standards, methodologies, assumptions, and/or calculation tools	41			
<b>305-2 Energy indirect (Scope 2) GHG emissions</b>				
a. Location-based indirect (Scope 2) emissions	42			
b. Market-based indirect (Scope 2) emissions	42			
c. Gases included	42			
d. Base year	42			
e. Emission factor	42			
f. Consolidation approach	41			
g. Standards, methodologies, assumptions, and/or calculation tools	41			
<b>305-3 Other indirect (Scope 3) GHG emissions</b>				
a. Scope 3 GHG emissions	42			
b. Gases included	42			
c. Biogenic CO2 emissions		c	We have not yet disclosed this data externally	
d. Emission categories included	42			
e. Base year	42			
f. Emission factor	42			
g. Standards, methodologies, assumptions, and/or calculation tools	41			

GRI 3: Material Topics 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>GRI 306: Waste 2020</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>306-1 Waste generation and significant waste-related impacts</b>				
a. The organization's significant actual and potential waste-related impacts		a	Data is not available	
<b>306-2 Management of significant waste-related impacts</b>				
a. Actions, including circularity measures, to prevent waste	37-38, 40			
b. Description of processes to ensure third-party compliance with waste management	40			
c. Processes used to collect and monitor waste-related data	40			
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>308-1 New suppliers that were screened using environmental criteria</b>	44			
<b>308-2 Negative environmental impacts in the supply chain and actions taken</b>				
a. Number of suppliers assessed for environmental impacts	40, 44, 46	a	We only report Suppliers in percentage	
b. Number of suppliers with significant environmental impacts	44	b	We only report Suppliers in percentage	
c. Identified significant environmental impacts in the supply chain	36-43			
d. Suppliers with significant environmental impacts improved post-assessment		d	Data is not available	
e. Percentage of suppliers with major environmental issues where relationships were ended after assessment		e	Data is not available	
<b>GRI 401: Employment 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>401-1 New employee hires and employee turnover</b>		(401-1)	We have not yet disclosed this data externally	
<b>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</b>		(401-2)	We have not yet disclosed this data externally	
<b>401-3 Parental leave</b>		(401-3)	We have not yet disclosed this data externally	
<b>GRI 403: Occupational Health and Safety 2018</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>403-1 Occupational health and safety management system</b>				
a. Implementation of management system, including legal requirements and standards	48, 63			
b. Scope of workers covered		b	We have not yet disclosed this data externally	
<b>403-2 Hazard identification, risk assessment, and incident investigation</b>				
a. Processes for identifying hazards, assessing risks, applying controls, ensuring quality, and improving outcomes	47-48			
b. Reporting processes for workers about hazards, with protection against reprisals		b	We have not yet disclosed this data externally	
c. Policies for workers to leave harmful work situations, with protection against reprisals		c	We have not yet disclosed this data externally	
d. Investigation processes for work incidents, including hazard identification, risk assessment, actions, and improvements	48			

GRI 3: Material Topics 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>403-3 Occupational health services</b>				
a. Hazard identification, risk reduction, quality assurance, worker access		a	We have not yet disclosed this data externally	
<b>403-4 Worker participation, consultation, and communication on occupational health and safety</b>				
a. Worker involvement and provision of information		a	We have not yet disclosed this data externally	
b. Description of committees' responsibilities, meetings, decisions, and reasons for worker absence, if any		b	We have not yet disclosed this data externally	
<b>403-5 Worker training on occupational health and safety</b>		403-5	We have not yet disclosed this data externally	
<b>403-6 Promotion of worker health</b>				
a. Workers' access to non-occupational medical care	48			
b. Voluntary health services for workers		b	Data is not available	
<b>403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b>	48			
<b>403-8 Workers covered by an occupational health and safety management system</b>		403-8	We have not yet disclosed this data externally	
<b>403-9 Work-related injuries</b>				
a. For all employees	48			
b. For workers who are not employees		b	We have not yet disclosed this data externally	
c. Work-related hazards that pose a risk of high-consequence injury		c	We have not yet disclosed this data externally	
d. Actions to eliminate work hazards and minimize risks	48			
e. Calculation basis (200,000 or 1,000,000 hours worked)		e	We have not yet disclosed this data externally	
f. If and why workers were excluded, and types excluded		f	We have not yet disclosed this data externally	
g. Standards, methodologies, assumptions, and/or calculation tools	48			
<b>403-10 Work-related ill health</b>				
a. For all employees	48			
b. For workers who are not employees		b	We have not yet disclosed this data externally	
c. Work-related hazards that pose a risk of ill health		c	We have not yet disclosed this data externally	
d. Exclusion reasons and types of workers excluded, if applicable		d	We have not yet disclosed this data externally	
e. Standards, methodologies, assumptions, and/or calculation tools	48,49			
<b>GRI 404: Training and Education 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>404-1 Average hours of training per year per employee</b>				
a. Average training hours per employee during the reporting period, categorized by gender and job role	49	a	We only report on training hours per employee	
<b>404-3 Percentage of employees receiving regular performance and career development reviews</b>				
a. Percentage of employees by gender and category who had a regular performance and career development review	47	a	We only report the total number of employees	

GRI 3: Material Topics 2021 cont.

GRI STANDARD	PAGE	OMISSION REQUIREMENT	REASON	EXPLANATION
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>405-1 Diversity of governance bodies and employees</b>				
a. Diversity within the organisation's governance bodies	49			
b. Diversity of employees, by employee category		b	We only report overall diversity	
<b>405-2 Ratio of basic salary and remuneration of women to men</b>				
a. Ratio of basic salary and remuneration, by employee category and significant locations of operation	92	a	Data is not available	We only report overall remuneration for employee
b. Definitions for significant locations of operation	10, 45			
<b>GRI 406: Non-discrimination 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>406-1 Incidents of discrimination and corrective actions taken</b>				
a. Total number of incidents of discrimination during the reporting period		a	We have not yet disclosed this data externally	
b. Incident status: review, ongoing remediation, completed plans assessed internally, resolved		b	We have not yet disclosed this data externally	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</b>	45-46, 48			
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor</b>	45-46			
<b>GRI 414: Supplier Social Assessment 2016</b>				
<b>3-3 Management of material topics</b>	34-35			
<b>414-1 New suppliers that were screened using social criteria</b>	45-46			
<b>414-2 Negative social impacts in the supply chain and actions taken</b>				
a. Number of suppliers assessed for social impacts	45	a	We report suppliers only as percentages	
b. Number of suppliers with significant social impacts	45	b	We report suppliers only as percentages	
c. Identified significant social impacts in the supply chain	35			
d. Suppliers with significant social impacts improved post-assessment	46			
e. Percentage of suppliers with major social issues where relationships were ended after assessment		e	Rugvista has not had any major instances of social non-compliance	