

## GRI-index

Rugvista's Sustainability Report 2022 has been inspired by the Global Reporting Initiative (GRI) 2016, core standard. This table specifies where you will find more information on the GRI disclosures in the combined annual and sustainability report: *Årsredovisning och Hållbarhetsrapport 2022*.

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE	REFERENCES AND COMMENTS
<b>GRI 102: GENERAL DISCLOSURES</b>			
<b>Organizational Disclosure</b>			
<b>102-1</b>	Name of organization	Cover page	
<b>102-2</b>	Activities, brands, products, and services	See note	See Rugvista Group Annual Report section, p.10
<b>102-3</b>	Location of headquarters	See note	See Rugvista Group Annual Report section, p.10, 94
<b>102-4</b>	Location of operations	See note	See Rugvista Group Annual Report section, p.10, 94, 112
<b>102-5</b>	Ownership and legal form	See note	See Rugvista Group Annual Report section, p.10, 67
<b>102-6</b>	Markets served	52, See note	See also Rugvista Group Annual Report section, p. 10, 97
<b>102-7</b>	Scale of the organization	See note	See Rugvista Group Annual Report section, p. 4, 10
<b>102-8</b>	Information on employees and other workers	52, See note	See also Rugvista Group Annual Report section, p.80
<b>102-9</b>	Supply chain	34, 40, 44-49	
<b>102-10</b>	Significant changes to the organization and its supply chain	See note	See Rugvista Group Annual Report section, p.82
<b>102-11</b>	Precautionary Principle or approach	39	
<b>102-12</b>	External initiatives	26, 32-33, 39-40, 46-47	
<b>102-13</b>	Membership of associations	58-59	
<b>Strategy</b>			
<b>102-14</b>	Statement from senior decision-maker	See note	See Rugvista Group Annual Report section, p. 8
<b>102-15</b>	Key impacts, risks, and opportunities	56-57	
<b>Ethics and integrity</b>			
<b>102-16</b>	Values, principles, standards, and norms of behavior	50-51	See also RugVista Group Annual Report section, p. 18-24
<b>102-17</b>	Mechanisms for advice and concerns about ethics	51, 57	
<b>Governance</b>			

<b>102-18</b>	Governance structure	28	
<b>102-32</b>	Highest governance body's role in sustainability reporting	28	
<b>Stakeholder engagement</b>			
<b>102-40</b>	List of stakeholder groups	29	
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<b>102-42</b>	Identifying and selecting stakeholders	29	
<b>102-43</b>	Approach to stakeholder engagement	29	
<b>102-44</b>	Key topics and concerns raised	29	
<b>Reporting practices</b>			
<b>102-45</b>	Entities included in the consolidated financial statements	See note	This sustainability report covers Rugvista Group AB.
<b>102-46</b>	Defining report content and topic Boundaries	28, 30, 60-61	
<b>102-47</b>	List of material topics	29	
<b>102-48</b>	Restatements of information	See note	No restatements made
<b>102-49</b>	Changes in reporting	40-41	
<b>102-50</b>	Reporting period	See note	Calendar year
<b>102-51</b>	Date of most recent report	See note	Our most recent sustainability report was published in April 2023.
<b>102-52</b>	Reporting cycle	See note	Annual
<b>102-53</b>	Contact point for questions regarding the report	28	
<b>102-54</b>	Claims of reporting in accordance with the GRI Standards	26	
<b>102-55</b>	GRI content index	See note	See GRI table on Rugvista corporate website
<b>102-56</b>	External assurance	62, See note	This report has not been externally assured.
<b>ECONOMIC</b>			
<b>GRI 201 ECONOMIC PERFORMANCE</b>			
<b>103-1/2/3</b>	Management approach	60-61, See note	See Rugvista Group Annual Report section, p.66
<b>201-1</b>	Direct value generated and distributed	See note	See Rugvista Group Annual Report section, p.90, 99-100
<b>GRI 205: ANTI-CORRUPTION</b>			
<b>103-1/2/3</b>	Management approach	54, 60-61	

<b>205-1</b>	Operations assessed for risk related to corruption	54, 56-57	
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	54, 56-57	
<b>205-3</b>	Confirmed incidents of corruption and actions taken	54	
<b>ENVIRONMENT</b>			
<b>GRI 301: MATERIALS</b>			
<b>103-1/2/3</b>	Management approach	36-37,60	
<b>301-1</b>	Materials used by weight or volume	38	We report our sourcing of more sustainable and/or recycled materials in percent and not by weight or volume
<b>301-2</b>	Recycled input materials used	38	We report our sourcing of more sustainable and/or recycled materials in percent and not by weight or volume
<b>GRI 305: EMISSIONS</b>			
<b>103-1/2/3</b>	Management approach	36-37,40-41,56-57,60-61	
<b>305-1</b>	Direct (Scope 1) GHG emissions	36, 39-41	
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	36, 39-41	
<b>305-3</b>	Other indirect (Scope 3) GHG emissions	36, 39-41	
<b>305-5</b>	Reduction of GHG emissions	36-38, 39-41	
<b>SOCIAL</b>			
<b>GRI 401: EMPLOYMENT</b>			
<b>103-1/2/3</b>	Management approach	28-29, 44-45, 50-51, 60-61	
<b>401-1</b>	New employee hires and employee turnover	52	
<b>GRI 404: TRAINING AND EDUCATION</b>			
<b>103-1/2/3</b>	Management approach	28-29, 50-51,61	
<b>404-3</b>	Percentage of employees receiving regular performance and career development reviews	52	Our policy is that all employees should receive such reviews annually
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY</b>			
<b>103-1/2/3</b>	Management approach	28, 50-51, 61	

<b>405-1</b>	Diversity of governance bodies and employees	52	
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>			
<b>103-1/2/3</b>	Management approach	28-29, 44-47, 51, 60-61	
<b>407-1</b>	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	56	
<b>GRI 408: CHILD LABOUR</b>			
<b>103-1/2/3</b>	Management approach	30, 44-48, 60-61	
<b>408-1</b>	Operations and suppliers at significant risk for incidents of child labor	56	
<b>GRI 409: FORCED OR COMPULSORY LABOUR</b>			
<b>103-1/2/3</b>	Management approach	28-29, 44-48, 60-61	
<b>409-1</b>	Operations and suppliers at significant risk for incidents of forced or compulsory labor	56	
<b>GRI 412: HUMAN RIGHTS ASSESSMENT</b>			
<b>103-1/2/3</b>	Management approach	28-29, 44-48, 61	
<b>412-1</b>	Operations that have been subject to human rights reviews or impact assessments	44, 48	
<b>GRI 416: CUSTOMER HEALTH AND SAFETY</b>			
<b>103-1/2/3</b>	Management approach	39, 54	
<b>416-1</b>	Assessment of the health and safety impacts of product and service categories	39	