

# GRI Content Index – Rusta Sustainability Report 2019/20

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission
GRI 101: Foundation 2016			
<b>GENERAL DISCLOSURES</b>			
<b>Organizational profile</b>			
	102-1 Name of the organization	Annual report	
	102-2 Activities, brands, products, and services	Annual report	
	102-3 Location of headquarters	Annual report	
	102-4 Location of operations	Annual report	
	102-5 Ownership and legal form	Annual report	
	102-6 Markets served	Annual report	
	102-7 Scale of the organization	Annual report	
	102-8 Information on employees and other workers	Annual report	
	102-9 Supply chain	Annual report	
	102-10 Significant changes to the organization and its supply chain	Annual report	Sustainability report pages 06 and 31
	102-11 Precautionary Principle or approach	Annual report	
	102-12 External initiatives	p. 31	Rusta are proud partners of “Médecins sans frontières” (Doctors without borders), UN Women Sweden, “Mitt Liv AB”, Forestry Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC), “Djurens Rätt”, “Svanen” (Nordic Swan Ecolabel) and The Better Cotton Initiative (BCI)
	102-13 Membership of associations	p. 31	Rusta are members of UN Global Compact (since December 2018), Swedish Trade Federation and Swedish Standards Institute
<b>Strategy</b>			
	102-14 Statement from senior decision-maker	p. 03	
<b>Risks</b>			
	102-15 Key impacts, risks, and opportunities	p. 30	
<b>Ethics and integrity</b>			
GRI 102: General Disclosures 2016	102-16 Values, principles, standards, and norms of behavior	p. 03, 04, 05, 06, 08, 09, and pages 13–29	Several chapters in our sustainability report describes our values, principles, standards and norms of behaviour
<b>Governance</b>			
	102-18 Governance structure	Annual report	

**Stakeholder engagement**

102-40	List of stakeholder groups	p. 10	Customers, Suppliers, Colleagues, Management, Board of Directors, External partners and surrounding society
102-41	Collective bargaining agreements	p. 24	Freedom of association and collective bargaining is part of Rusta's Code of Conduct
102-42	Identifying and selecting stakeholders	p. 09	
102-43	Approach to stakeholder engagement	p. 10	Additionally we communicate our sustainability progress at <a href="http://www.rusta.com">www.rusta.com</a>
102-44	Key topics and concerns raised	p. 11-13	

**Reporting practice**

102-45	Entities included in the consolidated financial statements	Annual report	
102-46	Defining report content and topic Boundaries	p. 02 and p. 31	
102-47	List of material topics	p. 12 - 18	
102-48	Restatements of information	p. 31	
102-49	Changes in reporting	p. 31	
102-50	Reporting period	p. 31	
102-51	Date of most recent report	p. 31	
102-52	Reporting cycle	p. 31	
102-53	Contact point for questions regarding the report	p. 31	<a href="mailto:jesper.bondesson@rusta.com">jesper.bondesson@rusta.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	p. 31	
102-55	GRI content index	<a href="http://www.rusta.com">www.rusta.com</a>	<a href="http://www.rusta.com">www.rusta.com</a>
102-56	External assurance	p. 33	

## MATERIAL TOPICS

GRI 200 Economic Standard Series

### Procurement Practices

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 06
	103-2	The management approach and its components	p. 06
	103-3	Evaluation of the management approach	p. 06, p. 23-25
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	p. 06

### Anti-corruption

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 29
	103-2	The management approach and its components	p. 29
	103-3	Evaluation of the management approach	p.29
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	p. 29 Partial
	205-2	Communication and training about anti-corruption policies and procedures	p. 29 Partial - quantification not fully available. In Rusta we continuously educate and inform our coworkers and suppliers about corruption and bribery.
	205-3	Confirmed incidents of corruption and actions taken	p. 29

## GRI 300 ENVIRONMENTAL STANDARDS SERIES

### Materials

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 04, p. 13-19	
	103-2	The management approach and its components	p. 03, p. 13-19	
	103-3	Evaluation of the management approach	p. 04, p. 13-19	Partial

### Energy

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 26	
	103-2	The management approach and its components	p. 26	
	103-3	Evaluation of the management approach	p. 26-27	Partial - quantification not fully available
GRI 302: Energy 2016	302-4	Reduction of energy consumption	p. 26-27	Partial - quantification not fully available

### Biodiversity

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 17	(Rusta has many activities and initiatives aimed to reduce our impacts on biological diversity. These are accounted for in many placed in the Sustainability Report)
	103-2	The management approach and its components	p. 17-18	
	103-3	Evaluation of the management approach	p. 17-18	Partial - mechanism for evaluation currently under development
GRI 304: Biodiversity 2016	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	p. 17	Partial - mechanism for evaluation currently under development

### Emissions

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 26	
	103-2	The management approach and its components	p. 26	
	103-3	Evaluation of the management approach	p. 13 and p. 26-27	Partial - mechanism for evaluation currently under development
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	p. 27	Partial - mechanism for evaluation currently under development
	305-2	Energy indirect (Scope 2) GHG emissions	p. 27	Partial - mechanism for evaluation currently under development

### Effluents and Waste

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 28	
	103-2	The management approach and its components	p. 28	
	103-3	Evaluation of the management approach	p. 28	
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	p. 28	

### Supplier Environmental Assessment

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 26	
	103-2	The management approach and its components	p. 26	
	103-3	Evaluation of the management approach	p. 26	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	p. 26	
	308-2	Negative environmental impacts in the supply chain and actions taken		Omitted - We are taking several actions in order to reduce the environmental impact from our activities. However currently we are lacking mechanisms for evaluation and full data collection.

## GRI 400 SOCIAL STANDARDS SERIES

### Employment

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 21	
	103-2	The management approach and its components	p. 21	
	103-3	Evaluation of the management approach	p. 21-22	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		Omission – not disclosed in this Sustainability Report

### Training and Education

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 22	
	103-2	The management approach and its components	p. 22	
	103-3	Evaluation of the management approach	p. 22	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		Omitted. Quantification not fully available
	404-2	Programs for upgrading employee skills and transition assistance programs	p. 22	

### Diversity and Equal Opportunity

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 21	
	103-2	The management approach and its components	p. 21	
	103-3	Evaluation of the management approach	p. 21	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	p. 21	

### Non-discrimination

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 21	
	103-2	The management approach and its components	p. 21	
	103-3	Evaluation of the management approach	p. 21	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	p. 22	

### Freedom of Association and Collective Bargaining

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 24	
	103-2	The management approach and its components	p. 24	
	103-3	Evaluation of the management approach	p. 25	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p. 24	Partial – mechanism for evaluation currently under development

**Child Labor**

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 06, p. 23-24	
	103-2	The management approach and its components	p. 23-24	
	103-3	Evaluation of the management approach	p. 25	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	p. 24	Partial

**Forced or Compulsory Labor**

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 06, p. 24	
	103-2	The management approach and its components	p. 06, p. 24	
	103-3	Evaluation of the management approach	p. 25	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 24	

**Human Rights Assessment**

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 06, p. 23-24	
	103-2	The management approach and its components	p. 06, p. 23-24	
	103-3	Evaluation of the management approach	p. 25	Partial - mechanism for evaluation currently under development

**Supplier Social Assessment**

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	p. 06, p. 23-24	
	103-2	The management approach and its components	p. 06, p. 23-24	
	103-3	Evaluation of the management approach	p. 25	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	p. 25	
	414-2	Negative social impacts in the supply chain and actions taken	p. 25	