



2022

ELOF HANSSON  
HOLDING AB

GRI Content  
*Index*

# GRI CONTENT INDEX

*Statement of use:* Elof Hansson Holding AB Group has reported the information cited in this *GRI content index* for the period 2022 01 01–2022 12 31 with reference to the GRI index.

GRI 1 used: GRI 1: Foundation 2021

| GRI STANDARD                           | DISCLOSURE   | LOCATION (REFERENCE TO PAGE OR NOTE IN THE ANNUAL REPORT ALTERNATIVELY AS COMMENTED)   |
|--|--|--|
| <b>GRI 2: GENERAL DISCLOSURES 2021</b> |  |  |
| <b>ORGANIZATIONAL DETAILS</b>          |  |  |
| 2-1                                    | Organizational details.  | Page 100, Note 3, 15.  |
| 2-2                                    | Entities included in the organization's sustainability reporting and reporting period. | Page 20, Note 15.  |
| 2-3                                    | Reporting period, frequency and contact point.   | Page 20, 2022 <i>Annual Report and Sustainability Report</i> published in April 2023, <a href="mailto:compliance@elofhansson.com">compliance@elofhansson.com</a> |
| <b>ACTIVITIES AND WORKERS</b>          |  |  |
| 2-6                                    | Activities, value chain and other business relationships.                              | Pages 6, 8–11, 14–15, 22–23, 42–43, 46–47. No significant changes compared to 2021.  |
| 2-7                                    | Employees.   | Pages 23, 31, 38–41, Note 6.   |
| <b>GOVERNANCE</b>                      |  |  |
| 2-9                                    | Governance structure and composition.  | Pages 48–49.   |
| 2-12                                   | Role of the highest governance body in overseeing the management of impacts.           | Page 48.   |
| 2-13                                   | Delegation of responsibility for managing impacts.                                     | Pages 46–49.   |
| 2-14                                   | Role of the highest governance body in sustainability reporting.                       | Page 48.   |
| 2-16                                   | Communication of critical concerns.  | Pages 46–49.   |

## STRATEGY, POLICIES AND PRACTICES

|      |   |  |
|------|---|--|
| 2-22 | Statement on sustainable development strategy.      | Pages 6, 20, 24, 29.                                 |
| 2-23 | Policy commitments.                                 | Pages 46–49.   |
| 2-24 | Embedding policy commitments.                       | Pages 46–49.   |
| 2-25 | Processes to remediate negative impacts.            | Pages 24–27, 32–37, 42–49.                           |
| 2-26 | Mechanisms for seeking advice and raising concerns. | Page 47.   |
| 2-27 | Compliance with laws and regulations.               | Page 46–47. No whistleblowing occurred during 2022.  |
| 2-28 | Membership associations.                            | Page 42–43.  |
| 2-29 | Approach to stakeholder engagement.                 | Pages 6, 20, 24–27, 28, 32, 36–37, 42–43, 44, 46–47. |

## GRI 3: MATERIAL TOPICS 2021

|     |                                       |              |
|-----|---------------------------------------|--------------|
| 3-1 | Process to determine material topics. | Pages 28–29. |
| 3-2 | List of material topics.              | Pages 28–31. |
| 3-3 | Management of material topics.        | Pages 19–49. |

## GRI 201: ECONOMIC PERFORMANCE INDICATORS

|       |   |   |
|-------|---|---|
| 201-1 | Direct economic value generated and distributed.                                | Page 22, 54, Note 30.                         |
| 201-2 | Financial implications and other risks and opportunities due to climate change. | Pages 24–35.                                  |
| 201-4 | Financial assistance received from government.                                  | No financial assistance received during 2022. |

## GRI 202: MARKET PRESENCE 2016

|       |   |   |
|-------|---|---|
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage. | Elof Hansson Group compensates employees competitively relative to the industry and local market standards and in accordance with local laws. |
| 202-2 | Proportion of senior management hired from the local community.               | 15 out of 17 global offices has the most senior manager from the local community.   |

## GRI 203: INDIRECT ECONOMIC IMPACTS 2016

|       |  |   |
|-------|--|---|
| 203-1 | Infrastructure investments and services supported. | Pages 11, 21, 24–27, 28–29, 30, 34, 36–37, 44–45. |
| 203-2 | Significant indirect economic impacts.             | Pages 11, 21, 24–27, 28–29, 30, 34, 36–37, 44–45. |

## GRI 204: PROCUREMENT PRACTICES 2016

|       |  |          |
|-------|--|----------|
| 204-1 | Proportion of spending on local suppliers. | Page 33. |
|-------|--|----------|

**GRI 205: ANTI-CORRUPTION 2016**

|       |   |  |
|-------|---|--|
| 205   | Management approach disclosures.  | Pages 6, 30–31, 46–49.   |
| 205-1 | Operations assessed for risks related to corruption.                      | Pages 46–47. All partners assessed prior and during business relationship. |
| 205-2 | Communication and training about anti-corruption policies and procedures. | Pages 31, 46–47.   |

**GRI 206: ANTI-COMPETITIVE BEHAVIOR**

|       |  |  |
|-------|--|--|
| 206   | Management approach disclosures.   | Pages 6, 46–47.                                    |
| 206-1 | Legal actions for anticompetitive behavior, antitrust, and monopoly practices. | No legal actions against Elof Hansson during 2022. |

**GRI 207: ANTI-COMPETITIVE BEHAVIOR**

|       |  |   |
|-------|--|---|
| 207-1 | Approach to tax.   | Pages 46–49, 67. Note 29.   |
| 207-2 | Tax governance, control and risk management.                   | CFO has the responsibility for tax governance, control and risk management. |
| 207-3 | Stakeholder engagement and management concerns related to tax. | Pages 28, 48–49, included in external and internal <i>Code of Conduct</i> . |
| 207-4 | Country-by-country reporting.                                  | Country-by-country reporting will be provided going forward as required.    |

**GRI 301: MATERIALS 2016**

|       |                                     |                         |
|-------|-------------------------------------|-------------------------|
| 301-1 | Materials used by weight or volume. | Page 22.                |
| 301-2 | Recycled input materials used.      | Pages 25–26, 29, 32–35. |

**GRI 302: ENERGY**

|       |   |                     |
|-------|---|---------------------|
| 302-1 | Energy consumption within the organization. | Pages 28–30, 32–33. |
| 302-3 | Energy intensity.                           | Pages 28–30, 32–33. |
| 302-4 | Reduction of energy consumption.            | Pages 28–30, 32–33. |

**GRI 303: WATER AND EFFLUENTS 2018**

|       |   |   |
|-------|---|---|
| 303-1 | Interactions with water as shared resource. | Page 28, limited use of water as no own production. |
|-------|---|---|

**GRI 304: BIODIVERSITY 2016**

|       |  |                             |
|-------|--|-----------------------------|
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. | No production sites.        |
| 304-2 | Significant impacts of activities, products and services on biodiversity.  | Pages 26, 28–30, 32–33, 49. |

**GRI 306: WASTE 2020**

|       |   |              |
|-------|---|--------------|
| 306-1 | Waste generation and significant waste-related impacts. | Pages 32–33. |
|-------|---|--------------|

**GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016**

|       |   |                            |
|-------|---|----------------------------|
| 308-1 | New suppliers that were screened using environmental criteria.        | Pages 46–47.               |
| 308-2 | Negative environmental impacts in the supply chain and actions taken. | Pages 32–34, 36–37, 46–49. |

**GRI 401: EMPLOYMENT 2016**

|       |   |   |
|-------|---|---|
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees. | Part-time employees are welcome to participate in all informative and social activities. Limitation for mainly health benefits, competence development days and insurance coverage may apply. |
| 401-3 | Parental leave.   | Parental leave at minimum as per legislation. In several business units additional economical contributions to support parental leave taken is applied.                                       |

**GRI 402: LABOR/MANAGEMENT RELATIONS**

|       |   |   |
|-------|---|---|
| 402-1 | Minimum notice periods regarding operational changes. | All entities of Elof Hansson respect minimum notice periods regarding operational changes. Fair working conditions stipulated in external and internal <i>Code of Conduct</i> as well as <i>Labour Policy</i> . |
|-------|---|---|

**GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018**

|        |  |  |
|--------|--|--|
| 403-1  | Occupational health and safety management systems.                                       | Pages 6, 28–31, 38–41, stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> . |
| 403-2  | Hazard identification, risk assessment, and incident investigation.                      | Pages 31, 38–39.   |
| 403-3  | Occupational health services.  | Pages 31, 38–41, safety checks, health-insurance, wellness app etc.                    |
| 403-4  | Worker participation, consultation, and communication on occupational health and safety. | Pages 38–41, workers consultation, workers training groups.                            |
| 403-5  | Worker training on occupational health and safety.                                       | Mandatory 3 h fire training during 2022 in Sweden etc.                                 |
| 403-6  | Promotion of worker health.  | Pages 31, 38–41.   |
| 403-9  | Work-related injuries.   | Page 39, no critical work-related injuries during 2022.                                |
| 403-10 | Work-related ill health.   | Page 31, 38–41.  |

**GRI 404: TRAINING AND EDUCATION 2016**

|       |   |  |
|-------|---|--|
| 404   | Management approach disclosures.  | Pages 31, 38–41, 46–47.  |
| 404-1 | Average hours of training per year per employee.                                      | Pages 31, 38–41, 46–47, E-learning, seminars and mandatory training. |
| 404-2 | Programs for upgrading employee skills and transition assistance programs.            | Pages 31, 38–41, 46–47, up to 10 days competence development/year.   |
| 404-3 | Percentage of employees receiving regular performance and career development reviews. | All employees shall receive a performance review annually.           |

**GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016**

|       |   |                    |
|-------|---|--------------------|
| 405-1 | Diversity of governance bodies and employees. | Page 6, 31, 38–41. |
|-------|---|--------------------|

**GRI 406: NON-DISCRIMINATION 2016**

|       |   |  |
|-------|---|--|
| 406   | Management approach disclosures.                          | Pages 31, 38–41, 46–47, stipulated in <i>Code of Conduct</i> . |
| 406-1 | Incidents of discrimination and corrective actions taken. | No incidents during 2022.                                      |

**GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016**

|       |   |  |
|-------|---|--|
| 407   | Management approach disclosures.  | Pages 46–47, stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> . |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk. | Pages 46–47.   |

**GRI 408: CHILD LABOR 2016**

|     |                                  |  |
|-----|----------------------------------|--|
| 408 | Management approach disclosures. | Pages 46–47, stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> , E-learning available for all employees. |
|-----|----------------------------------|--|

**GRI 409: FORCED OR COMPULSORY LABOR 2016**

|       |   |  |
|-------|---|--|
| 409   | Management approach disclosures.  | Pages 46–47, regulated in <i>Code of Conduct</i> , E-learning available for all employees.                           |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor. | Pages 46–47, stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> , E-learning available for all employees. |

**GRI 410: SECURITY PRACTICES 2016**

|       |  |  |
|-------|--|--|
| 410-1 | Security personnel trained in human rights policies or procedures. | VP Finance & Risk, part of Group Management, and Manager TradeFinance trained in 2022. Compliance Officer trained in early 2023. E-learning available for all employees. |
|-------|--|--|

**GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016**

|       |   |  |
|-------|---|--|
| 411-1 | Incidents of violations involving rights of indigenous peoples. | No incidents of violations involving rights of indigenous peoples in 2022. |
|-------|---|--|

**GRI 413: LOCAL COMMUNITIES 2016**

|       |   |   |
|-------|---|---|
| 413-1 | Operations with local community engagement, impact assessments, and development programs. | Pages 6, 19–49.   |
| 413-2 | Operations with significant actual and potential negative impacts on local communities.   | No operations with significant actual or potential negative impacts on local communities in 2022. |

**GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016**

|       |  |  |
|-------|--|--|
| 414   | Management approach disclosures.                               | Pages 6, 46–47, regulated in <i>Code of Conduct</i> and <i>Supplier Guidelines</i> .                         |
| 414-1 | New suppliers that were screened using social criteria.        | Pages 46–47, all suppliers screened for social criteria.   |
| 414-2 | Negative social impacts in the supply chain and actions taken. | Negative social impacts continuously assessed. Actions taken when occurred according to internal guidelines. |

**GRI 415: PUBLIC POLICY 2016**

|       |                          |   |
|-------|--------------------------|---|
| 415-1 | Political contributions. | No political contributions direct or indirect. Stipulated in external and internal <i>Code of Conduct</i> . |
|-------|--------------------------|---|

**GRI 416: CUSTOMER HEALTH AND SAFETY 2016**

|       |  |  |
|-------|--|--|
| 416-1 | Assessment of the health and safety impacts of product and service categories.                 | Pages 19–49, stipulated in <i>Code of Conduct</i> and <i>Supplier Guidelines</i> .                           |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services. | Negative social impacts continuously assessed. Actions taken when occurred according to internal guidelines. |

**GRI 417: MARKETING AND LABELING 2016**

|       |  |  |
|-------|--|--|
| 417-1 | Requirements for product and service information and labeling.                       | Page 49.   |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling. | No non-compliance concerning product and service information and labeling. |
| 417-3 | Incidents of non-compliance concerning marketing communications.                     | No incidents of non-compliance concerning marketing communications.        |

**GRI 418: CUSTOMER PRIVACY 2016**

|       |   |   |
|-------|---|---|
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data. | Pages 48–49, No substantiated complaints concerning breaches of customer privacy and losses of customer data in 2022. |
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