



2023

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 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION (REFERENCE TO PAGE OR NOTE IN THE ANNUAL REPORT ALTERNATIVELY AS COMMENTED)
GRI 2: GENERAL DISCLOSURES 2021		
ORGANIZATIONAL DETAILS		
2-1	Organizational details.	Page 104, Note 3, 15.
2-2	Entities included in the organization's sustainability reporting and reporting period.	Page 22, Note 15.
2-3	Reporting period, frequency and contact point.	Page 22, 2023 <i>Annual Report and Sustainability Report</i> published in April 2024, compliance@elofhansson.com
ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships.	Pages 6, 8–19, 23–25, 34–35, 42–49. No significant changes compared to 2022.
2-7	Employees.	Pages 25, 31, 36–41, Note 6.
GOVERNANCE		
2-9	Governance structure and composition.	Pages 50–51.
2-12	Role of the highest governance body in overseeing the management of impacts.	Page 50.
2-13	Delegation of responsibility for managing impacts.	Pages 48, 50–51.
2-14	Role of the highest governance body in sustainability reporting.	Page 50.
2-16	Communication of critical concerns.	Pages 48–51.

STRATEGY, POLICIES AND PRACTICES

2-22	Statement on sustainable development strategy.	Pages 6, 21–22.
2-23	Policy commitments.	Pages 48–51.
2-24	Embedding policy commitments.	Pages 48–51.
2-25	Processes to remediate negative impacts.	Pages 26–27, 32–34, 42, 48–49.
2-26	Mechanisms for seeking advice and raising concerns.	Page 48–49.
2-27	Compliance with laws and regulations.	Page 48–49, no cases of non-compliance have been recorded in 2022.
2-28	Membership associations.	Page 42–47.
2-29	Approach to stakeholder engagement.	Pages 6, 8–15, 22, 26–29, 32–49.

GRI 3: MATERIAL TOPICS 2021

3-1	Process to determine material topics.	Pages 28–29.
3-2	List of material topics.	Pages 29.
3-3	Management of material topics.	Pages 28–31, further information can be found throughout the report.

GRI 201: ECONOMIC PERFORMANCE INDICATORS

201-1	Direct economic value generated and distributed.	Page 24, 58, Note 30.
201-2	Financial implications and other risks and opportunities due to climate change.	Pages 26–35.
201-4	Financial assistance received from government.	No financial assistance received during 2023.

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.	13 out of 16 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, 17, 18–19, 26–27, 43–45, 47.
203-2	Significant indirect economic impacts.	Pages 10–11, 16–17, 18–19, 26–27, 30–31, 43–45, 47.

GRI 204: PROCUREMENT PRACTICES 2016

204-1	Proportion of spending on local suppliers.	Page 33.
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GRI 205: ANTI-CORRUPTION 2016

205	Management approach disclosures.	Pages 6, 30–31, 48–51.
205-1	Operations assessed for risks related to corruption.	Pages 48–49. All partners assessed prior and during business relationship.
205-2	Communication and training about anti-corruption policies and procedures.	Pages 31, 48–49.

GRI 206: ANTI-COMPETITIVE BEHAVIOR

206	Management approach disclosures.	Pages 6, 48–49.
206-1	Legal actions for anticompetitive behavior, antitrust, and monopoly practices.	No legal actions against Elof Hansson during 2023.

GRI 207: ANTI-COMPETITIVE BEHAVIOR

207-1	Approach to tax.	Pages 48, 71, Note 29.
207-2	Tax governance, control and risk management.	Page 48, CFO has the responsibility for tax governance, control and risk management.
207-3	Stakeholder engagement and management concerns related to tax.	Pages 48, 50–51, 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 24.
301-2	Recycled input materials used.	Pages 27, 32–33.

GRI 302: ENERGY

302-1	Energy consumption within the organization.	Pages 29–30, 32–33.
302-3	Energy intensity.	Pages 29–30, 32–33.
302-4	Reduction of energy consumption.	Pages 29–30, 32–33.

GRI 303: WATER AND EFFLUENTS 2018

303-1	Interactions with water as shared resource.	Limited use of water as no manufacturing .
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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 26–27, 29–34.

GRI 306: WASTE 2020

306-1	Waste generation and significant waste-related impacts.	Pages 32–33.
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GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016

308-1	New suppliers that were screened using environmental criteria.	Page 48, all suppliers screened prior and during business relationship.
308-2	Negative environmental impacts in the supply chain and actions taken.	Pages 23, 26–27, 30–35, 48–51.

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> .
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GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018

403-1	Occupational health and safety management systems.	Pages 29–30, 31, 36–41, stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> .
403-2	Hazard identification, risk assessment, and incident investigation.	Pages 31.
403-3	Occupational health services.	Pages 31, 36–41, safety checks, health-insurance, wellness app etc.
403-4	Worker participation, consultation, and communication on occupational health and safety.	Pages 36–41, workers consultation, workers training groups.
403-5	Worker training on occupational health and safety.	CPR training and mandatory fire training during 2023 in Sweden etc.
403-6	Promotion of worker health.	Pages 36–41.
403-9	Work-related injuries.	Page 31.
403-10	Work-related ill health.	Page 31, 36–39, 41.

GRI 404: TRAINING AND EDUCATION 2016

404	Management approach disclosures.	Pages 31, 36–39, 49.
404-1	Average hours of training per year per employee.	Pages 31, 37, E-learning, individual education, seminars and mandatory training.
404-2	Programs for upgrading employee skills and transition assistance programs.	Pages 31, 37, 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 31, 36–37.
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GRI 406: NON-DISCRIMINATION 2016

406	Management approach disclosures.	Pages 31, 36–39, stipulated in <i>Code of Conduct</i> .
406-1	Incidents of discrimination and corrective actions taken.	In 2023, one allegation perceived as related to discrimination was reported to HR. The case was investigated and resulted in corrective actions.

GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

407	Management approach disclosures.	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.	Stipulated in <i>Code of Conduct</i> .

GRI 408: CHILD LABOR 2016

408	Management approach disclosures.	Pages 26–27, 48–49 stipulated in <i>Code of Conduct</i> and <i>Labour Policy</i> , E-learning available for all employees.
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GRI 409: FORCED OR COMPULSORY LABOR 2016

409	Management approach disclosures.	Pages 26–27, 48–49, 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 26–27, 48–49, 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.	Not applicable, Elof Hansson does not use security personnel.
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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 2023.
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GRI 413: LOCAL COMMUNITIES 2016

413-1	Operations with local community engagement, impact assessments, and development programs.	Pages 11, 17–19, 21–51.
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 2023.

GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016

414	Management approach disclosures.	Pages 48–49, regulated in <i>Code of Conduct</i> and <i>Supplier Guidelines</i> .
414-1	New suppliers that were screened using social criteria.	Pages 48, all suppliers screened for social criterias.
414-2	Negative social impacts in the supply chain and actions taken.	Negative social impacts continously assessed. Actions taken when occured 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> .
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GRI 416: CUSTOMER HEALTH AND SAFETY 2016

416-1	Assessment of the health and safety impacts of product and service categories.	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 26–27, 30–32.
417-2	Incidents of non-compliance concerning product and service information and labeling.	No incidents of 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.	Page 51, No substantiated complaints concerning breaches of customer privacy and losses of customer data in 2023.
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