

GRI content index

Statement of use	Rusta AB (publ) has reported the information cited in this GRI content index for the period 2023-05-01 to 2024-04-30 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION IN ANNUAL- AND SUSTAINABILITY REPORT 2023/24
GRI 2: General Disclosures 2021	2-1 Organizational details	Pages 3 and 6-9
	2-2 Entities included in the organization's sustainability reporting	Page 14
	2-3 Reporting period, frequency and contact point	Page 14
	2-4 Restatements of information	Page 14
	2-5 External assurance	Page 55
	2-6 Activities, value chain and other business relationships	Pages 6-9,15 and 52-53
	2-7 Employees	Pages 42-44
	2-8 Workers who are not employees	Omission
	2-9 Governance structure and composition	Pages 63-68
	2-10 Nomination and selection of the highest governance body	Page 63
	2-11 Chair of the highest governance body	Pages 63-68
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 63-68
	2-13 Delegation of responsibility for managing impacts	Pages 63-68
	2-14 Role of the highest governance body in sustainability reporting	Page 14
	2-15 Conflicts of interest	Omission
	2-16 Communication of critical concerns	Page 14
	2-17 Collective knowledge of the highest governance body	Omission
	2-18 Evaluation of the performance of the highest governance body	Omission
	2-19 Remuneration policies	Pages 66-67
	2-20 Process to determine remuneration	Pages 66-68
	2-21 Annual total compensation ratio	Pages 66-69
	2-22 Statement on sustainable development strategy	Pages 5,19, 20, 21 and 54
	2-23 Policy commitments	Pages 20-21
	2-24 Embedding policy commitments	Pages 20-21 and 28-46
	2-25 Processes to remediate negative impacts	Pages 73-75
	2-26 Mechanisms for seeking advice and raising concerns	Page 46
	2-27 Compliance with laws and regulations	Page 14
	2-28 Membership associations	Page 14
	2-29 Approach to stakeholder engagement	Pages 22-26
	2-30 Collective bargaining agreements	Page 45
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages 22-26
	3-2 List of material topics	Pages 27
	3-3 Management of material topics	Pages 28-46
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pages 10-13
	201-2 Financial implications and other risks and opportunities due to climate change	Page 73
	201-3 Defined benefit plan obligations and other retirement plans	Pages 67-68
	201-4 Financial assistance received from government	N/A
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Page 68
	202-2 Proportion of senior management hired from the local community	Omission
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pages 3 and 6-9
	203-2 Significant indirect economic impacts	Pages 44-45
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 44
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 46 and 75
	205-2 Communication and training about anti-corruption policies and procedures	Page 46
	205-3 Confirmed incidents of corruption and actions taken	Page 46
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 70 and 72
GRI 207: Tax 2019	207-1 Approach to tax	Pages 90-93
	207-2 Tax governance, control, and risk management	Page 72
	207-3 Stakeholder engagement and management of concerns related to tax	Omission
	207-4 Country-by-country reporting	Pages 10-12
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Omission
	301-2 Recycled input materials used	Pages 34, 38 and 41
	301-3 Reclaimed products and their packaging materials	Page 40
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 29
	302-2 Energy consumption outside of the organization	Omission
	302-3 Energy intensity	Omission
	302-4 Reduction of energy consumption	Pages 29-31
	302-5 Reductions in energy requirements of products and services	Pages 20-21
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 32
	303-2 Management of water discharge-related impacts	Omission
	303-3 Water withdrawal	Omission
	303-4 Water discharge	Omission
	303-5 Water consumption	Omission
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	Omission
	304-2 Significant impacts of activities, products and services on biodiversity	Omission
	304-3 Habitats protected or restored	Omission
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Page 33
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 28
	305-2 Energy indirect (Scope 2) GHG emissions	Page 28
	305-3 Other indirect (Scope 3) GHG emissions	Page 28
	305-4 GHG emissions intensity	Page 28
	305-5 Reduction of GHG emissions	Pages 20-21 and 27-31
	305-6 Emissions of ozone-depleting substances (ODS)	Omission
GRI 306: Waste 2020	306-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Omission
	306-1 Waste generation and significant waste-related impacts	Page 40-41
	306-2 Management of significant waste-related impacts	Page 41
	306-3 Waste generated	Page 41
	306-4 Waste diverted from disposal	Page 41
	306-5 Waste directed to disposal	Page 41
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 32
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 32
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Omission
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pages 68 and 90
	401-3 Parental leave	Page 90
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Omission

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 74
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 70-71
	403-3 Occupational health services	Pages 42 and 71
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pages 42 and 71
	403-5 Worker training on occupational health and safety	Pages 42-43
	403-6 Promotion of worker health	Pages 42-43
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 42-43
	403-8 Workers covered by an occupational health and safety management system	Page 31
	403-9 Work-related injuries	Page 71
	403-10 Work-related ill health	Page 71
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Omission
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 43
	404-3 Percentage of employees receiving regular performance and career development reviews	Pages 42-43
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 43
	405-2 Ratio of basic salary and remuneration of women to men	Omission
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 43
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	Pages 44-45
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Pages 44-45
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pages 44-45
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Omission
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Omission
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Omission
	413-2 Operations with significant actual and potential negative impacts on local communities	Omission
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 45
	414-2 Negative social impacts in the supply chain and actions taken	Page 45
GRI 415: Public Policy 2016	415-1 Political contributions	Omission
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Omission
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Omission
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Pages 35 and 73
	417-2 Incidents of non-compliance concerning product and service information and labeling	Omission
	417-3 Incidents of non-compliance concerning marketing communications	Omission
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Omission