

GRI profile Rusta sustainability report 2022/23

Statement of use	Rusta AB has reported the information cited in this GRI content index for the period 2022-05-01 to 2023-04-30 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Pages 5 and 6 and annual report
	2-2 Entities included in the organization's sustainability reporting	Page 33
	2-3 Reporting period, frequency and contact point	Page 33
	2-4 Restatements of information	Page 33
	2-5 External assurance	Page 37
	2-6 Activities, value chain and other business relationships	Pages 5 and 6 and annual report
	2-7 Employees	Pages 26 and 27
	2-8 Workers who are not employees	Omission
	2-9 Governance structure and composition	Annual report
	2-10 Nomination and selection of the highest governance body	Annual report
	2-11 Chair of the highest governance body	Annual report
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual report
	2-13 Delegation of responsibility for managing impacts	Annual report
	2-14 Role of the highest governance body in sustainability reporting	Page 33
	2-15 Conflicts of interest	Omission
	2-16 Communication of critical concerns	Page 33
	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	Annual report
	2-20 Process to determine remuneration	Annual report
	2-21 Annual total compensation ratio	Annual report
	2-22 Statement on sustainable development strategy	Pages 3, 11, 12 and 36
	2-23 Policy commitments	Page 12, 26 and 27
	2-24 Embedding policy commitments	Page 12, 26 and 27
	2-25 Processes to remediate negative impacts	Page 5, 7, 12 and 16 to 32
	2-26 Mechanisms for seeking advice and raising concerns	Page 27
	2-27 Compliance with laws and regulations	Page 33
	2-28 Membership associations	Page 33
	2-29 Approach to stakeholder engagement	Pages 13 to 15
	2-30 Collective bargaining agreements	Page 25
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Pages 13 to 15
	3-2 List of material topics	Page 16
	3-3 Management of material topics	Page 16 to 32
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual report
	201-2 Financial implications and other risks and opportunities due to climate change	Page 32
	201-3 Defined benefit plan obligations and other retirement plans	Annual report
	201-4 Financial assistance received from government	Annual report
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annual report
	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	Annual report
	203-2 Significant indirect economic impacts	Omission
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 5
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 27
	205-2 Communication and training about anti-corruption policies and procedures	Page 27
	205-3 Confirmed incidents of corruption and actions taken	Page 27
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Omission
GRI 207: Tax 2019	207-1 Approach to tax	Annual report
	207-2 Tax governance, control, and risk management	Omission
	207-3 Stakeholder engagement and management of concerns related to tax	Omission
	207-4 Country-by-country reporting	Omission
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Omission
	301-2 Recycled input materials used	Pages 19 and 22
	301-3 Reclaimed products and their packaging materials	Pages 19 and 22
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Pages 28 to 29
	302-2 Energy consumption outside of the organization	Omission
	302-3 Energy intensity	Omission
	302-4 Reduction of energy consumption	Pages 28 and 29
	302-5 Reductions in energy requirements of products and services	Page 12
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 28
	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	Pages 18 and 19

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 29
	305-2 Energy indirect (Scope 2) GHG emissions	Page 29
	305-3 Other indirect (Scope 3) GHG emissions	Page 29
	305-4 GHG emissions intensity	Omission
	305-5 Reduction of GHG emissions	Pages 12, 16, 28 and 29
	305-6 Emissions of ozone-depleting substances (ODS)	Omission
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Omission
	306-2 Management of significant waste-related impacts	Page 30
	306-3 Waste generated	Page 30
	306-4 Waste diverted from disposal	Page 30
	306-5 Waste directed to disposal	Page 30
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 28
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 28
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	Omission
	401-3 Parental leave	Omission
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	Omission
	403-2 Hazard identification, risk assessment, and incident investigation	Omission
	403-3 Occupational health services	Page 27
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 27
	403-5 Worker training on occupational health and safety	Page 27
	403-6 Promotion of worker health	Page 27
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 27
	403-8 Workers covered by an occupational health and safety management system	Omission
	403-9 Work-related injuries	Omission
	403-10 Work-related ill health	Omission
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 26
	404-3 Percentage of employees receiving regular performance and career development reviews	Omission
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 27
	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 27
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 24 and 25
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Pages 24 and 25
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pages 24 and 25
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 25
	414-2 Negative social impacts in the supply chain and actions taken	Page 25
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	Omission
	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