

GRI Content Index

GRI Content Index, published March 23, 2023

Statement of use: Boozt has reported in accordance with the GRI Standards for the period from January 1, 2022 to December 31, 2022.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): no applicable GRI Sector Standard

GRI Standard and Number	Disclosures	Location	Further explanations or omission
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details	31, 40	Countries of operation: Sweden, Denmark, Estonia, Finland, France, Germany, Iceland, Latvia, Lithuania, Netherlands, Norway, Poland, Switzerland, Austria
2-2	Entities included in the organization's sustainability reporting	119	
2-3	Reporting period, frequency and contact point	71, 82, 130	
2-4	Restatements of information	75-77	
2-5	External assurance	85	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	21-22, 25, 33-34, 64-65	
2-7	Employees	73, 76	
2-8	Workers who are not employees	73, 76	
3. Governance			
2-9	Governance structure and composition	40-41, 44-45, 49	
2-10	Nomination and selection of the highest governance body	33, 43	
2-11	Chair of the highest governance body	41	
2-12	Role of the highest governance body in overseeing the management of impacts	44-45	
2-13	Delegation of responsibility for managing impacts	70	
2-14	Role of the highest governance body in sustainability reporting	44	

GRI Standard and Number	Disclosures	Location	Further explanations or omission
2-15	Conflicts of interest	49, 108	We apply the Swedish Corporate Governance Code. The nomination committee is responsible for ensuring that cross-board membership and conflicts of interest do not exist. More information can be found under " Nomination Committee's proposals and reasoned statement "
2-16	Communication of critical concerns	68, 79	
2-17	Collective knowledge of the highest governance body	70	
2-18	Evaluation of the performance of the highest governance body	44	The third-party evaluation in November 2022 did not lead to any changes in the board composition.
2-19	Remuneration policies	34, 41, 47, 92	Remuneration policies are public here . Specific targets related to ESG are not public.
2-20	Process to determine remuneration	41	For further information on Votes, please read here
2-21	Annual total compensation ratio	73, 76, 98	Salary increase in %, organisation's highest-paid individual, 2021-2022: -58% and salary increase in %, median annual total compensation for all employees (excluding Boozt Group management), 2021-2022: 0%.
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	24-25, 56-57	This year's letter does not include a statement on sustainable development. Reporting on this will be considered for next year.
2-23	Policy commitments	48, 62-63, 68, 78-79	
2-24	Embedding policy commitments	48, 68, 78-79	
2-25	Processes to remediate negative impacts	68, 78-79	
2-26	Mechanisms for seeking advice and raising concerns	68, 79	
2-27	Compliance with laws and regulations	40, 79	It is noted that no local, regional or national authority has issued a penal fine or ruling decision against Boozt in relation to any significant non-compliance with laws or regulations during the previous reporting period.
2-28	Membership associations	64	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	80	
2-30	Collective bargaining agreements	74, 77	Employees in Denmark are influenced by the Danish collective bargaining agreements.

GRI Standard and Number	Disclosures	Location	Further explanations or omission
GRI 3 Material Topics			
3-1	Process to determine material topics	56-57	
3-2	List of material topics	57	
Topic-specific disclosures on material topics			
Environment			
Reducing Greenhouse Gas Emissions			
GRI 302: Energy 2016			
3-3	Management of material topics	58-59, 69	
302 - 1	Energy consumption within the organization	72, 76	
GRI 305: Emissions 2016			
3-3	Management of material topics	58-59	
305 - 1	Direct (Scope 1) GHG emissions	58, 71-72, 75	
305 - 2	Energy indirect (Scope 2) GHG emissions	58, 71-72, 75	
305 - 3	Other indirect (Scope 3) GHG emissions	58, 71-72, 75-76	
305 - 4	GHG Emissions intensity	59, 72, 76	
Minimising Waste			
GRI 301: Materials 2016			
3-3	Management of material topics	60	
301 - 2	Recycled input material used	72, 76	
GRI 306: Waste 2020			
306 - 1	Waste generation and significant waste-related impacts	60	
306 - 2	Management of significant waste-related impacts	25, 60	
306 - 3	Waste generated	72, 76	
Driving Responsible Production			
3-3	Management of material topics	60-61	For 11 of the 12 material topics GRI disclosures are identified and reported, complemented by our own indicators. Driving responsible production is a material topic and the management of the material topic is described. However, at this stage, there are no GRI disclosures to be disclosed due to the early stage of the work with the own production of clothing.

GRI Standard and Number	Disclosures	Location	Further explanations or omission
Employees			
Promoting Equality			
GRI 405: Diversity and Equal Opportunity 2016			
3-3	Management of material topics	23, 45, 62	
405 - 1	Diversity of governance bodies and employees	73, 76-77	Number of nationalities as a diversity indicator is disclosed however not provided with a breakdown of gender or age.
Engaging & Healthy Work Environment			
GRI 403: Occupational Health and Safety 2018			
Topic management disclosures			
403-1	Occupational health and safety management system	63	No other standards or guidelines apart from regulatory requirements are used.
403-2	Hazard identification, risk assessment, and incident investigation	63	
403-3	Hazard identification, risk assessment, and incident investigation	63	
403-4	Worker participation, consultation, and communication on occupational health and safety	63	
403-5	Worker training on occupational health and safety	63	
403 - 6	Promotion of worker health	63	
Topic disclosures			
403-8	Workers covered by an occupational health and safety management system	63, 74, 77	The OHS system is not externally audited.
Own indicator	Employee Net Promoter Score (eNPS)	62, 74, 77	
Shaping Employee Development			
GRI 404: Training and Education 2016			
3-3	Management of material topics	63	
404 - 2	Programs for upgrading employee skills and transition assistance programs	62, 63	Transition assistance: Employees are covered by our Career Re-adjustment Agreement (TRR, Trygghetsrådet). The employee receives advice and support from TRR. In addition, a salaried employee who is at least 40 years and who has at least five years of continuous employment in the company can receive income compensation (AGE - Avgångsersättning), which is a complement to the normal unemployment insurance.

GRI Standard and Number	Disclosures	Location	Further explanations or omission
Community			
Empowering Customers			
GRI 417: Marketing and Labeling 2016			
3-3	Management of material topics	61, 64	
417-1	Requirements for product and service information and labeling	64, 74, 77	417-b refers to our own indicator regarding the share of Made With Care products.
Own indicator	Share of Made With Care products and Share of Made With Care orders	74, 77	
Engaging Suppliers			
3-3	Management of material topics	64-65, 78	
Own indicator	Engaging Suppliers through Higg BRM	64, 74, 77	Disclosed through the Number of Brands contacted, Number of Brands onboarded and with completed BRM, Number of Brands with shared module, Number of Brands with verified module
Involving Communities			
3-3	Management of material topics	65	
Own indicator	Donations	65, 74, 78	
Own indicator	Number of research interviews or surveys given by the sustainability team	74, 78	
Governance			
Accelerating Transparency			
3-3	Management of material topics	66-67	
Own indicator	Disclosed ESG ratings and rankings	67, 74, 78	The Scores of the following ESG Rankings and Ratings are disclosed: CDP, S&P Global Corporate Sustainability Assessment, MSCI rating
Own indicator	Number of ESG policies published	74, 78	
Mitigating Risks			
GRI 308: Supplier Environmental Assessment 2016			
3-3	Management of material topics	68-69, 78	
308-2	Negative environmental impacts in the supply chain and actions taken	69, 74, 78	In order to address requirements 308-2 .b, .d, and .e, we created a supplier survey including environmental questions and we will use its results to develop a scorecard, which can be used to identify and communicate improvement areas to our suppliers.

GRI Standard and Number	Disclosures	Location	Further explanations or omission
GRI 414: Supplier Social Assessment 2016			
3-3	Management of material topics	68-69, 78	
414-2	Negative social impacts in the supply chain and actions taken	69, 74, 78	In order to address requirements 414-2 .b, .d, and .e, we created a supplier survey addressing social aspects and we will use its results to develop a scorecard, which can be used to identify and communicate improvement areas to our suppliers.
GRI 418: Customer Privacy 2016			
3-3	Management of material topics	38, 74, 78-79	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	74, 78-79	
GRI 201: Economic Performance 2016			
3-3	Management of material topics	9-10, 69	
201-2	Financial implications & other risks & opportunities due to climate change	69, 74, 78	Calculation formula for Cost to realize opportunity= investments for the solar cells in SEK + the installation costs of the solar cells in SEK = 1 890 000 SEK + 1 878 000 SEK =3 768 000 SEK.
Integrating Sustainability			
3-3	Management of material topics	70	
Own indicator	Number of Employees attending a Sustainability training	70, 74, 78	
Own indicator	Number of Board meetings attended by Head of Sustainability	70, 74, 78	