

ANNUAL AND SUSTAINABILITY REPORT 2023





GRI Content Index

GRI Content Index, published March 22, 2024

Statement of use: Boozt has reported in accordance with the GRI Standards for the period from January 1, 2023 to December 31, 2023.

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	127, 78	
2-3	Reporting period, frequency and contact point	78, 138	
2-4	Restatements of information	83-86	
2-5	External assurance	47, 78, 94	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	20-21, 25, 31, 33	
2-7	Employees	80-81, 84-85	
2-8	Workers who are not employees	81, 85	
3. Governance			
2-9	Governance structure and composition	40-41, 42-43, 44, 49	
2-10	Nomination and selection of the highest governance body	33, 41-45	
2-11	Chair of the highest governance body	44	
2-12	Role of the highest governance body in overseeing the management of impacts	40, 44-45	
2-13	Delegation of responsibility for managing impacts	76	

GRI Standard and Number	Disclosures	Location	Further explanations or omission
2-14	Role of the highest governance body in sustainability reporting	44-45	
2-15	Conflicts of interest	49, 117	<u>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"</u>
2-16	Communication of critical concerns	75, 86-87	
2-17	Collective knowledge of the highest governance body	76, 40	
2-18	Evaluation of the performance of the highest governance body	44	
2-19	Remuneration policies	34, 41, 47, 101	<u>Remuneration policies are public here. Specific targets related to ESG are not public.</u>
2-20	Process to determine remuneration	41, 108	<u>For further information on Votes, please read here</u>
2-21	Annual total compensation ratio	81, 85, 108	Salary increase in %, organisation's highest-paid individual, 2022-2023: 93% and salary increase in %, median annual total compensation for all employees (excluding Boozt Group management), 2022-2023: 25%.
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	6, 24, 25, 54-56	
2-23	Policy commitments	48, 62-64, 75, 86-89	
2-24	Embedding policy commitments	48, 75, 86-89	
2-25	Processes to remediate negative impacts	75, 86-89	
2-26	Mechanisms for seeking advice and raising concerns	75, 87	
2-27	Compliance with laws and regulations	40, 87	
2-28	Membership associations	65	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	89	
2-30	Collective bargaining agreements	81, 85	



GRI Standard and Number	Disclosures	Location	Further explanations or omission
GRI 3 Material Topics			
3-1	Process to determine material topics	54-56	
3-2	List of material topics	56	
Topic-specific disclosures on material topics			
Environment			
Reducing Greenhouse Gas Emissions			
GRI 302: Energy 2016			
3-3	Management of material topics	58, 76	
302 - 1	Energy consumption within the organization	79, 84	
GRI 305: Emissions 2016			
3-3	Management of material topics	57-59	
305 - 1	Direct (Scope 1) GHG emissions	58, 79, 83	
305 - 2	Energy indirect (Scope 2) GHG emissions	58, 79, 83	
305 - 3	Other indirect (Scope 3) GHG emissions	58, 79, 83-84	
305 - 4	GHG Emissions intensity	58-59, 79, 84	
Minimising Resource Use			
GRI 301: Materials 2016			
3-3	Management of material topics	59-60	
301 - 2	Recycled input material used	59, 80, 84	
GRI 306: Waste 2020			
306 - 1	Waste generation and significant waste-related impacts	59	
306 - 2	Management of significant waste-related impacts	25, 59	

GRI Standard and Number	Disclosures	Location	Further explanations or omission
306 - 3	Waste generated	79-80, 84	
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.
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	81, 85	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	63-64	No other standards or guidelines apart from regulatory requirements are used.
403-2	Hazard identification, risk assessment, and incident investigation	63-64	
403-3	Hazard identification, risk assessment, and incident investigation	63-64	
403-4	Worker participation, consultation, and communication on occupational health and safety	63-64	
403-5	Worker training on occupational health and safety	63-64	



GRI Standard and Number	Disclosures	Location	Further explanations or omission
403 - 6	Promotion of worker health	63-64	
Topic disclosures			
403-8	Workers covered by an occupational health and safety management system	63, 81, 85	The OHS system is not externally audited.
Own indicator	Employee Net Promoter Score (eNPS)	62, 81, 85	
Shaping Employee Development			
GRI 404: Training and Education 2016			
3-3	Management of material topics	64	
404 - 2	Programs for upgrading employee skills and transition assistance programs	62-64	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.
Community			
Empowering Customers			
GRI 417: Marketing and Labeling 2016			
3-3	Management of material topics	61, 65	
417-1	Requirements for product and service information and labeling	65, 81, 85	417-b refers to our own indicator regarding the share of Made With Care products.
Own indicator	Share of Made With Care products, Share of Made With Care net revenue, Share of Made With Care orders	81, 85	
Engaging Suppliers			
3-3	Management of material topics	65-66, 86	
Own indicator	Engaging Suppliers through Higg BRM	65-66, 81-82, 85	Disclosed through the Number of Brands contacted, Number of Brands onboarded and with completed BRM, Number of Brands with shared module

GRI Standard and Number	Disclosures	Location	Further explanations or omission
Involving Communities			
3-3	Management of material topics	66-67	
Own indicator	Total amount of donations and In-kind giving: product or services donations	67, 82, 85	
Own indicator	Number of research interviews or surveys given by the sustainability team	82, 86	
Governance			
Accelerating Transparency			
3-3	Management of material topics	68	
Own indicator	Disclosed ESG ratings and rankings	74-75, 82, 86	
Own indicator	Number of ESG policies published	82, 86	
Mitigating Risks			
GRI 308: Supplier Environmental Assessment 2016			
3-3	Management of material topics	75-76, 86	
308-2	Negative environmental impacts in the supply chain and actions taken	75-76, 82, 86	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 414: Supplier Social Assessment 2016			
3-3	Management of material topics	75-76, 86	
414-2	Negative social impacts in the supply chain and actions taken	75-76, 82, 86	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			



GRI Standard and Number	Disclosures	Location	Further explanations or omission
3-3	Management of material topics	38, 87-88	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	82, 88	
GRI 201: Economic Performance 2016			
3-3	Management of material topics	9-10, 76	
201-2	Financial implications & other risks & opportunities due to climate change	76, 82, 86	
Integrating Sustainability			
3-3	Management of material topics	76-77	
Own indicator	Number of Employees attending a Sustainability training	77, 82, 86	
Own indicator	Number of Board meetings attended by Head of Sustainability	76, 82, 86	

