

GRI Standard				
Disclosure		Location	Comments	Omission
<b>GRI 102: General Disclosures 2016</b>				
<b>Organizational profile</b>				
102-1	Name of the organization	GRI content index	Amer Sports Corporation	
102-2	Activities, brands, products, and services	About us Brands	Amer Sports or its brands do not have any products that are banned in any markets.	
102-3	Location of headquarters	GRI content index	Konepajankuja 6 / P.O. Box 1000, 00511 Helsinki, Finland	
102-4	Location of operations	About us		
102-5	Ownership and legal form	About us GRI content index	Amer Sports Corporation is a public company.	
102-6	Markets served	About us		
102-7	Scale of the organization	About us FR 3-6		
102-9	Supply chain	Supply Chain		
102-10	Significant changes to the organization and its supply chain	GRI content index	No significant changes during the reporting period. In 2018, Amer Sports acquired Peak Performance.	
102-11	Precautionary Principle or approach	Guidelines and policies Environment GRI content index	Amer Sports' risk management process and environmental guidelines enable Amer Sports to take precautionary approach and avoid harm to the environment.	
102-12	External initiatives	Stakeholder engagement		
102-13	Membership of associations	Stakeholder engagement		
<b>Strategy</b>				
102-15	Key impacts, risks, and opportunities	Amer Sports Non-Financial Information Statement 2017		
<b>Ethics and integrity</b>				
102-16	Values, principles, standards, and norms of behavior	Guidelines and policies Mission, vision and values		
102-17	Mechanisms for advice and concerns about ethics	Supply chain management		
<b>Governance</b>				
102-18	Governance structure	Corporate responsibility management and organisation FR 61-65		
102-23	Chair of the highest governance body	FR 70-74		
102-35	Remuneration policies	FR 41, 75-78		
<b>Stakeholder engagement</b>				
102-40	List of stakeholder groups	Stakeholder engagement		
102-41	Collective bargaining agreements	GRI content index	Amer Sports aims to report the information in the future.	
<b>Reporting practice</b>				
102-45	Entities included in the consolidated financial statements	GRI content index	All group companies are included in the consolidated financial statements.	
102-46	Defining report content and topic Boundaries	Materiality assessment		
102-47	List of material topics	Materiality assessment		
102-48	Restatements of information	GRI content index	No restatements.	
102-49	Changes in reporting	GRI content index	No changes.	
102-50	Reporting period	GRI content index	1 January - 31 December 2017	
102-51	Date of most recent report	GRI content index	Amer Sports publishes its Corporate Responsibility data at <a href="http://www.amersports.com/responsibility">www.amersports.com/responsibility</a>	

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102-52	Reporting cycle	GRI content index	Annual	
102-53	Contact point for questions regarding the report	CR Contacts		
102-54	Claims of reporting in accordance with the GRI Standards	Reporting principles		
102-55	GRI content index	GRI content index		
102-56	External assurance	GRI content index	The report has not been assured by a third party.	
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its Boundary	Materiality assessment		
103-2	The management approach and its components	Guidelines and policies Amer Sports Non-Financial Information Statement 2017		
103-3	Evaluation of the management approach	Amer Sports Non-Financial Information Statement 2017		
<b>GRI 200: Economic topics</b>				
<b>GRI 201: Economic Performance 2016</b>				
201-1	Direct economic value generated and distributed	Economic value to stakeholders		Amer Sports does not report community investments and payments to government by country.
201-4	Financial assistance received from government	Economic value to stakeholders		Amer Sports does not report the information by country.
<b>GRI 300: Environmental topics</b>				
<b>GRI 302: Energy 2016</b>				
302-1	Energy consumption within the organization	Energy and climate Key performance indicators	We obtain data from direct reads at sites (meter readings for energy use) and data provided by the company's energy providers.	Total energy consumption reported in kWh.
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) GHG emissions	Energy and climate Environment - Key performance indicators	<ul style="list-style-type: none"> <li>• Consolidation approach: Operational control</li> <li>• Methodology followed: ISO 14064-1: 2006 (based on the GHG Protocol)</li> <li>• Emission factors used: Defra (2016)</li> <li>• GHG Gases included: CO2, CH4, N2O, HFCs, PFCs, SF6</li> <li>• Does not include biogenic gases (these are reported as "outside of the scopes")</li> <li>• Sources included: Fuel combustion, vehicle fleet, fugitive/process emissions</li> </ul>	
305-2	Energy indirect (Scope 2) GHG emissions	Energy and climate Environment - Key performance indicators	<ul style="list-style-type: none"> <li>• Consolidation approach: Operational control</li> <li>• Methodology followed: ISO 14064-1: 2006 (based on the GHG Protocol)</li> <li>• Emission factors used: Energy Agency (IEA) (2016) for non-UK grid electricity emissions factors; Defra (2016)</li> <li>• Sources included: Purchased electricity, purchased heat, steam and cooling</li> </ul>	

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305-3	Other indirect (Scope 3) GHG emissions	Energy and climate Environment - Key performance indicators	<ul style="list-style-type: none"> <li>Consolidation approach: Operational control</li> <li>Methodology followed: ISO 14064-1: 2006 (based on the GHG Protocol)</li> <li>Emission factors used: Defra (2016)</li> <li>Does not include biogenic gases (these are reported as "outside of the scopes")</li> <li>Sources included: Purchased goods and services (water, paper), fuel- and energy-related activities, waste generated in operations (sent to landfill), business travel, upstream transport and distribution</li> </ul>	
305-4	GHG emissions intensity	Energy and climate Environment - Key performance indicators	<ul style="list-style-type: none"> <li>GHG Gases included: CO2, CH4, N2, O, HFCs, PFCs, SF6 (does not include biogenic gases)</li> <li>Includes all sources of Scope 1, 2 and 3 emissions (as detailed in 305-1, 305-2 and 305-3)</li> <li>Intensity ratios calculated: <ul style="list-style-type: none"> <li>Emissions per €m Revenue (tCO2e/€m)</li> </ul> </li> </ul>	
<b>GRI 306: Effluents and Waste 2016</b>				
306-2	Waste by type and disposal method	Environment - Key performance indicators	Waste disposal method is based on invoices and/or information from waste disposal contractor.	
<b>GRI 400: Social topics</b>				
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity of governance bodies and employees	FR 70-74		Amer Sports does not report this information about employees.
<b>Amer Sports topic: Responsible sourcing</b>				
Responsible sourcing	Breakdown of supplier turnover by country risk	Supply Chain - Key performance indicators		
Responsible sourcing	Suppliers covered by Supplier Code of Conduct	Supply Chain - Key performance indicators		
Responsible sourcing	Audits	Supply Chain - Key performance indicators		
Responsible sourcing	Audited purchasing volume	Supply Chain - Key performance indicators		
Responsible sourcing	Suppliers' employees in audited factories	Supply Chain - Key performance indicators		
Responsible sourcing	Breakdown of audit findings	Supply Chain - Key performance indicators		