

GRI Appendix 2021

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GRI Content Index

The Global Reporting Initiative (GRI) Content Index for the Annual and sustainability report 2021 is published as a standalone document and contains references to the required disclosures or reasons for omission, as well as additional data and information to supplement the 2021 BillerudKorsnäs' Sustainability Report. This Content Index has

been prepared in accordance with the GRI Standards: Core option. It contains the material sustainability topics that has been identified as arising both from our organizational impacts (the inside boundary) and our operational impacts (the outside boundary).

The Index covers activities during the calendar year 2021. References to pages in the index below are to the Annual and Sustainability Report 2021. All GRI Standards are from 2016 unless otherwise stated.

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Management Approach

The description of how BillerudKorsnäs manages its material topics and their related impacts are included in the focus areas and related impacts described in the Annual and Sustainability Report to the extent possible. Additional and contextual information is provided below. Please see page references on page 2–3 in this appendix.

General

The principles of BillerudKorsnäs' governance framework are described in the section Corporate governance in BillerudKorsnäs on pages 51-54. The formalisation of our way of working through policies, standards and processes, which contribute towards consistent development, implementation and follow-up of the operations is described on pages 54 and 117.

The Board of Directors and the Executive Management Team are responsible for formulating targets and strategies for significant material topics. The Sustainability function is responsible for coordinating BillerudKorsnäs' sustainability agenda with other group functions and areas. The Sustainability function defines ambitions, manages group level sustainability reporting, and identifies risks and opportunities for BillerudKorsnäs related to sustainable development.

Responsibility for monitoring and re-evaluating the management approach is defined in the Governance policy where applicable group function will monitor adherence and evaluate suitability of the management approach.

Economic

BillerudKorsnäs' approach is defined through the governance framework as described above. The finance function is responsible for performing financial follow-up and reporting. The management approach of internal control for financial reporting is described on pages 58-59.

Environmental

BillerudKorsnäs' production is governed by extensive environmental legislation, and the operation requires production permits. The responsibility for monitoring adherence to related environmental terms through production permits lies within Operations and related production units. Read more on pages 49 and 66.

In addition to legal requirements, the direction of the environmental work is formalised through the Sustainability policy and related steering documents. All production units have a certified environmental management system and environmental functions that monitor environmental performance.

Social

The CEO bears ultimate responsibility for the Code of Conduct, which is based on the UN's Global Compact and the company's values, but it is the responsibility of every employee to be aware of and take responsibility for applying the code. The Code of Conduct is among other things supported by web-based and face-to-face training.

Labor practices

For our employees, labor practices is governed by the People policy and Health and safety policy. Read more on pages 27-28 and 117. For our supply chain, there is a Supplier Code of Conduct detailing the minimum requirements for suppliers. Read more on pages 34-36.

Human rights

BillerudKorsnäs is a signatory member of the UN Global Compact and is committed to respect and promote international human rights throughout the value chain. BillerudKorsnäs supports the UN Guiding Principles on Business and Human Rights recognizing that

while states have a duty to protect Human Rights, companies have a responsibility to respect the same. Responsibility to govern our Human Rights approach is shared between the Legal function and Sustainability function. Read more on page 42-43.

Rights of indigenous people is part of BillerudKorsnäs' approach to human rights and is mainly related to Responsible forestry and ensuring consultation with representatives for reindeer herding in conjunction with harvesting and other forest management activities. Read more on page 40.

Society

BillerudKorsnäs' approach to e.g. anti-bribery and corruption, fair competition and trade compliance is governed by the Responsible business policy. A compliance program covering e.g. risk assessments, due diligence and monitoring, supports the management approach. Read more on page 42-43.

Product responsibility

BillerudKorsnäs' approach to product safety is governed by the Operations & quality policy. The product safety group, which comprises representatives of all the production units, monitors that regulations, legislation and other requirements are met. The technical customer support functions are responsible for registering grievances and complaints about products and other product-related management, which may apply to the company's product liability. Read more on pages 42-43 and 66.

Management approach – Occupational health and safety

403-1 Occupational health and safety management system

BillerudKorsnäs' OHS management system is based on 24 corporate standards that corresponds to requirements in ISO 45001 as well as national legal requirements. All production units are expected to adhere to the corporate standards. The scope of the standards includes both employees and contractors.

The standards have been established based on a risk assessment of the operations and describes what should be done. The production units decide how the standards should be implemented. All corporate standards are not fully implemented at all production units.

The standards covers areas such as regulatory compliance, emergency procedures, risk assessment, safety training program, investigation and inspection, risk observations, contractor and visitor safety program, work permits, lockout/tagout, chemicals management, personal protective equipment, health and well-being.

One of the production units have certified the OHS management systems through ISO 45001.

403-4 Worker participation, consultation, and communication on occupational health and safety

Each production unit has a well-established process for worker consultation. On group level there are also processes in place for inclusion of worker's safety representatives (AHSO) with regular meetings and two-way communication.

403-5 Worker training on occupational health and safety

All managers and safety representatives are provided with basic work environment training. Safety leadership trainings are offered for all production unit managers and operator safety training for other production unit personnel. There are also specific trainings provided regarding e.g. risk assessments, chemicals and heavy machinery.

403-3 Occupational health services / 403-6 Promotion of worker health

All production units and most of all employees have free access to health services through external service providers. The services include access to doctors, nurses, ergonomists and other expertise within health and safety. The production units have regular health campaigns including wellness, exercise, dietary advice among other things.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

BillerudKorsnäs minimum requirements on occupational health and safety for suppliers is specified in the Supplier Code of Conduct. OHS is part of the supplier evaluation process though e.g. EcoVadis evaluation. Specific requirements are in place for on-site contractors..

403-8 Workers covered by an occupational health and safety management system

All employees and all external workers whose work and/or workplace is controlled by BillerudKorsnäs are included in the systematic occupational health and safety work.

403-2 Hazard identification, risk assessment, and incident investigation / 403-9 Work-related injuries

Identification of hazards, risk assessments and mitigation of risks with measures is performed in the organisation for each department and unit, under the responsibility of the respective manager. Specialists in Occupational Health and Safety are facilitating, supporting with templates checklists, expertise and training and are also following up on the result. Safety representatives and employees are involved in the whole risk handling process. Risk assessments and mitigation plans are updated regularly.

The identification of hazards is based on legal requirements, consideration of organisational, social and physical factors, incident reports,

risk observations, potential emergencies, changes and learnings from different types of data. Risk assessments are done by assessing both the consequences and the probability for the risk to occur. Mitigation plans and prioritising of measures are based on a hierarchy of controls where eliminating the hazard is the first priority and using adequate personal protective equipment is the last option.

All accidents, both serious and minor, are investigated and documented in the incident management system (PIA). For serious accidents with a consequence of absence (LTI), a more detailed and in-depth investigation is performed

Data on incidents and injuries are based on information from the incident management systems. Data on hours worked is collected from payroll systems. BillerudKorsnäs follows the ILO's code of conduct. All forms of employment and all on-site contractors are included in the work environment data

All employees and on-site contractors are encouraged to report any risks they observe, as well as all injuries, ill health and near misses they in organization's Incident Management System (PIA). Risk observations are handled and acted upon on a day-to-day basis.

The results from the risk handling process are used at each group and department as well as management teams and work environment specialists to continuously improve the work environment and work environment management systems.

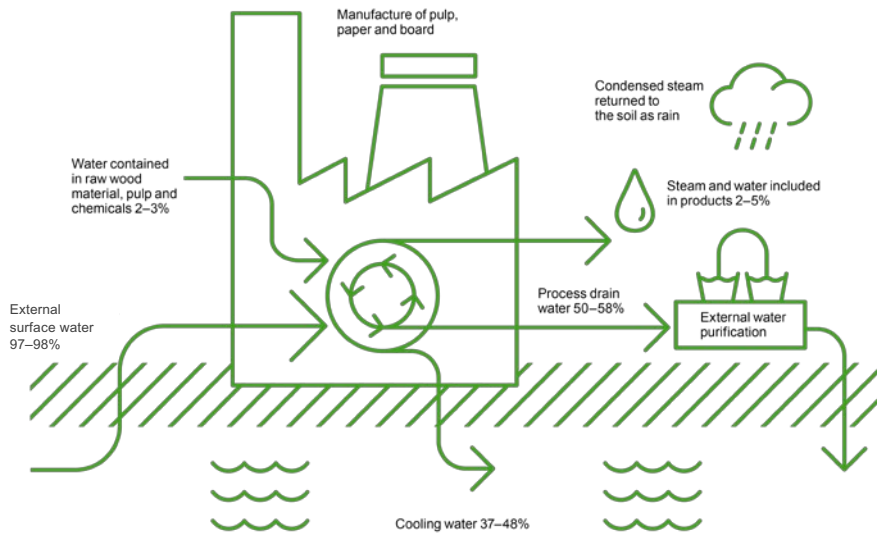
The main types of work-related injuries are crush injuries, sprain and strain injuries, wound injuries, burn and eye injuries. The most common work-related risks are falls in the same level and contact with harmful substances and sharp objects. Other work-related risks are fire, explosion, hit by falling objects, traffic, vehicles and jammed between objects.

Management approach – Water

303-1 Interactions with water as a shared resource

BillerudKorsnäs' production units are located in Sweden and Finland, where there is good access to water and water scarcity is generally not a problem. Our production units are located close to watercourses so that we can utilise the surface water without exerting a significant impact on the flow of the water. We do not withdraw ground water in our operations. After use, the process water is cleaned in water treatment plants and then returned to the watercourse. Techniques used in the different production units are for example sedimentation basins, biological treatment and chemical treatment

The water withdrawal that enters the production process is 97–98% surface water from neighbouring watercourses, the rest is from wood and chemicals. The water is mainly used to wash pulp in several stages during manufacture. The paper pulp is moved from the pulp mill in a water mixture over to the paperboard machine, where it is further diluted with circulating water to form a suspension, which then consists almost entirely of water (approx. 99,7 % water). A significant majority of all the process water is recycled and reused in the produc-



Source: BillerudKorsnäs assessment of group level water balance in 2016.

tion units. In the end, 2-5% of the water that has entered the process is not released back to the recipient, primarily attributable to evaporation during the drying process and the water content of our finished products. The process is schematically described in the illustration on this page

For the purpose of this reporting we have applied the WRI's Aqueduct Global Water Tool (<https://www.wri.org/aqueduct>) for all of our production units. Per this assessment, none of our production units are located in an area rated as "High" or "Extremly High". One production unit is located in an area rated "Medium-High" and the others in areas rated "Low" or "Medium".

Our production units can, during specific weather events, experience decreased water levels but have never been forced to significantly reduce production for this reason. In September 2021, the production in Gävle had to be stopped due to the extreme and unprecedented rainfall and flooding in the Gävle area in August, which had led to poor water quality in the lake from which process water is sourced.

All Swedish production units are members of a water management association or a water conservation association connected to their recipient. In these associations, the production units collaborate with other affected stakeholders, including supervisory authorities, relating to management and monitoring of the recipient.

Water related goals and targets are defined on a production unit level due to the different circumstances in relation to the capacity of the treatment plant, the size of the recipients and the specific requirements within production permits and environmental conditions.

303-2 Management of water discharge-related impacts

BillerudKorsnäs' production is governed by extensive environmental legislation, and the operations requires granted permits. The production permits and related environmental con-

ditions are subject to the EU Water directive including principles on non-deterioration. Production permits are based on environmental impact assessments that include status of habitats and ecosystems as well as consultation with local communities and other stakeholders. The environmental conditions of the permits specify emission-levels to water that is monitored through control programs. For more information on environmental legislation and permits, please see pages 49 and 66 in Annual and Sustainability report.

303-3 Water withdrawal

Water withdrawal is reported for the following categories:

- Surface water
- Municipal water (Third-party water)

We do not withdraw ground water or sea water. No data collection and reporting method established for produced water. 2-3 percent of total water use comes from wood raw material, external produced pulp and chemicals according to assessment performed in 2016.

No water withdrawal from areas with water stress as assessed in GRI 303-1. The water withdrawal is 100% Freshwater.

Water withdrawal is reported by each production unit. Water withdrawal from non-production units (e.g. sales offices) is deemed insignificant. Water withdrawal is reported based on measurement and/or calculation depending on monitoring requirements of environmental conditions based on established control programs.

303-4 Water discharge

The reported water discharge is process water. The process water is purified in on-site water treatment plants and then returned to the recipient. There is no group level data collection and reporting on all cooling water discharged. Water discharge from non-production units (e.g. sales offices) to municipal water treatment plants is deemed insignificant.

The group average emission of mg TSS/litre was approximately 24 mg/L. Thus, the water discharge is deemed to be 100% Freshwater. No water discharge in areas with water stress as assessed in GRI 303-1.

Discharges are treated based on requirements in production permits and related environmental conditions. The most significant substances are reported as emissions to water; COD (chemical oxygen demand) or TOC, TSS (total suspended solids), Organically bound chlorine (AOX), Total-Nitrogen (N) and Total-Phosphorus (P).

Management approach – Waste

306-1 Waste generation and significant waste-related impacts / 306-2 Management of significant waste-related impacts

BillerudKorsnäs has, per year end, six production units in Sweden and one in Finland that require permits under environmental legislation. All five integrated mills in Sweden have permits for landfills for process waste. It is not permitted to deposit organic waste at landfills according to Swedish legislation.

The production of pulp, paper and board requires raw materials such as wood, chemicals, and energy where BillerudKorsnäs strives to utilise these resources in the most efficient manner.

In the production process, the significant material waste and recovery flows can be described as:

- Bark from wood logs is used in solid biofuel boilers for energy production. Ashes are produced in the solid biofuel boilers, where some of the ashes are utilised as nutrients in forestry or as construction material.

- The recovery process results in recycling of cooking chemicals and energy recovery from fibre residues, mainly waste liquor. The most important residue from the recovery process is green liquor dreg. Lime mud is also a residue from the recovery process and is utilised as construction material or as soil improvement.
- Turpentine as well as raw tall oil is produced as a by-product of the pulp production. After processing, tall oil can be traded with e.g. bio-fuel companies that produce bio-diesel or bio-based chemicals.
- Paper material waste is dissolved and returned to the production process.
- The paper production results in residues from coating chemicals that are collected and after external processing used as cover material for landfills.
- Fibre sludges and bio sludges are separated from the wastewater and are either incinerated with energy recovery or utilized as construction material or as soil improvement where applicable.

Significant sources of waste generation to landfills at the production units are green liquor dreg from the chemical recycling processes and ashes from the solid biofuel boilers. The most significant source of hazardous waste are oil residues from e.g. oil separators.

All waste (including hazardous waste) that are not managed at the production site is sent to approved external waste management firms. Approval is also required for all hazardous waste transporters. Waste generation and management at the production sites are included in the annual environmental reporting provided to the supervisory authorities. Hazardous waste generation is also reported to the Swedish Environmental Protection Agency.

BillerudKorsnäs reports the waste data categorized as process waste to landfill or hazardous waste. Waste data is reported in dry tonnes, except for hazardous waste. Waste data is measured through own weighting or invoicing data.

Stakeholder Dialogue

Stakeholder groups	Definition	Dialogue form	Questions/Focus	Response/Outcome
Investors	Shareholders, analysts, potential investors	Materiality analysis, Annual and Sustainability Report, quarterly reports, investor meetings, analyst meetings, external reporting systems, media, questionnaires from analysts and investors, web-site.	Long term sustainable economic value development, strategy, challenges, risk management, climate change, environmental impact, labour practices, health and safety, ethics, Code of Conduct, human rights in the supply chain, sustainable innovations, regulations.	Annual and Sustainability Report, reporting on climate work and climate risk analysis according to the TCFD, reporting on water, climate and forestry in CDP, sustainability ranking by analysts, Code of Conduct, Science Based Targets, evaluation results including Dow Jones Sustainability Index.
Customers	Existing customers, potential customers, brand owners, consumers.	Meetings, regular business contact, networking, collaboration on liquid packaging board, fairs, seminars, customer surveys, external reporting systems, audits, customer questionnaires, website, social media, newsletters.	Sustainable and stable business, Code of Conduct, sustainable forestry and certifications in the supply chain, traceability of our products, environmental impacts of our products and transports, innovation, quality, reusability and recyclability, employee working conditions, human rights in the supply chain.	Business cases and proof of concepts, sales support and sustainability training, product development, product life cycle assessments, Science Based Targets, environmental and quality certifications, Dow Jones Sustainability Index and other sustainability indices, EcoVadis, internal and external audits, innovation partnerships, participation in industry organisations, Annual and Sustainability Report.
Employees	Current employees	Workplace meetings and safety rounds, management meetings, team meetings, internal training, employee surveys, intranet, incident follow-up, performance reviews and conversations.	Code of Conduct, business ethics, leadership, competence development, performance management, cooperation, diversity, health and safety, wellness and health measures, work-life balance.	Sustainable Leadership training, leadership conferences, improvement action plans from employee survey, competence development, model for improvement work, employee representation in councils, investment in employee well-being, health and safety standards, whistle-blower function, web-based trainings on compliance topics, internships.
	Union representatives	Local collaborative meetings, collaborative forum at Group level, European Work Council, diversity group.	Health and safety, competence development, performance management, terms of employment, human rights, diversity, organisational changes.	Open and constructive dialogue, equal pay analysis, diversity work, reorganisations.
Business Partners	Partners	Close contacts and development projects.	Developing sustainable and resource-efficient packaging, sustainable raw materials, innovation, energy efficiency, business models, regulation and politics.	Annual and Sustainability Report, innovation and collaboration projects, new business models.
	Existing suppliers, contractors	Procurement, supplier evaluations, meetings, audits/improvement meetings.	Supplier Code of Conduct, requirements, reduced environmental impact related to products and logistics, health and safety in the workplace.	Supplier assessment, certifications, collaborative projects to reduce environmental impact, health and safety standards with inclusion of contractors, Annual and Sustainability Report.
	Lenders	Personal meetings, financial communication.	Long term sustainable economic value performance.	Annual and Sustainability report, quarterly reports.

Stakeholder groups	Definition	Dialogue form	Questions/Focus	Response/Outcome
Society	Local residents, local societies	Information meetings, events, written information.	Emissions to air and water, future plans for the mills, nature conservation issues, impact on reindeer herding, forestry conservation and recreation.	Annual and Sustainability report, measures to reduce disruptions at mills, sponsorship of local activities, collaboration projects and consultations.
	Schools, Universities, Future employees	Regular contacts and cooperation, career fairs at universities and colleges, study visits, lectures, degree projects and essays, networks, social media, website.	Competence need, employment opportunities, training content, internships, company strategies, talent management activities, industry issues, sustainable practices, working conditions, sustainable products and innovation, diversity, corporate culture.	School-industry dialogue, strengthened basis for recruitment, increased range of technical training, designing upper secondary school programs, sponsorships, trainee programs, internships (includes Teknisksprånget and Jobbsprånget), summer jobs, degree projects, ranking of the company, employer branding strategy, employee profiles/stories and videos to share their roles, partnership with Introduce a Girl to Engineering day.
	Agencies, Ministries	Contacts with county administrative boards/municipalities, meetings with decision-makers in the EU institutions, dialogue meetings, consultations.	Political issues of significance to the business, e.g. environmental, industrial and transport policy, emissions to air and water, noise, energy, land issues, waste, use of chemicals, forestry.	Collaboration on environmental issues and requirements, production permits.
	External auditors, certification bodies	Audits, meetings, written reports.	Legislation and criteria, ISO 14001, ISO 9001, FSC® and PEFC™, nature conservation issues.	Certification for operations, designing and updating standards, compliance with standards.
	Industry organisations	Working groups, directorships, inquiries, information meetings, development work, producing opinions on relevant policy issues.	Legislation, energy and climate, research issues, standardization, circular economy, waste directives, bio-economy, bio-based products, industry targets, policies and strategies.	Industry information, shared targets, development activities, representation in EU working groups, response to consultation, designing new regulations.