

# GRI Appendix 2020

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# GRI Content Index

The Global Reporting Initiative (GRI) Content Index for the Annual and sustainability report 2020 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 2020 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 2020. References to pages in the index below are to the Annual and Sustainability Report 2020. All GRI Standards are from 2016 unless otherwise stated.

## GRI 102: General Disclosures

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### GRI 103: Management Approach

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302-1	Energy consumption within the organization		115
302-3	Energy intensity		115
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303-1	Interactions with water as a shared resource		GRI Appendix page 7
303-2	Management of water discharge-related impacts		GRI Appendix page 7
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303-4	Water discharge		115, GRI Appendix page 7
<b>Material topic: GRI 304: Biodiversity (2016)</b>			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		34, 116
<b>Material topic: GRI 305: Emissions (2016)</b>			
305-1	Direct (scope 1) GHG emissions		116
305-2	Energy indirect (scope 2) GHG emissions		116
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305-4	GHG emissions intensity	Scope 3 not included.	116
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		115

Indicator	Description	Omission/Comment	Page
<b>Material topic: GRI 306: Effluents and Waste (2016)</b>			
306-1	Water discharge by quality and destination	We do not report where water is discharged. The water quality is regulated by our production permits and related environmental terms.	39, 48, 66-67, 115, GRI Appendix page 7
306-2	Waste by type and disposal method	Disposal method not included in Annual and Sustainability Report. Hazardous waste is sent for external destruction.	115
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308-1	New suppliers that were screened using environmental criteria		35-36
<b>GRI 400: Social</b>			
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<b>Material topic: GRI 403: Occupational Health and Safety (2018)</b>			
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403-2	Hazard identification, risk assessment, and incident investigation		GRI Appendix page 6
403-3	Occupational health services		GRI Appendix page 6
403-4	Worker participation, consultation, and communication on occupational health and safety		GRI Appendix page 6
403-5	Worker training on occupational health and safety		GRI Appendix page 6
403-6	Promotion of worker health		GRI Appendix page 6
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Indicator	Description	Omission/Comment	Page
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407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		35-36, 42
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408-1	Operations and suppliers at significant risk for incidents of child labor		35-36, 42
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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		35-36, 42
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411-1	Incidents of violations involving rights of indigenous peoples		40
<b>Material topic: GRI 413: Local Communities (2016)</b>			
413-1	Operations with local community engagement, impact assessments, and development programs		34, 40, 66-67
413-2	Operations with significant actual and potential negative impacts on local communities		33, 66-67, 115-116
<b>Material topic: GRI 414: Supplier Social Assessment (2016)</b>			
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417-2	Incidents of non-compliance concerning product and service information and labeling		42
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<b>Material topic: GRI 418: Customer Privacy (2016)</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		42
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419-1	Non-compliance with laws and regulations in the social and economic area		41-42

# 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 50-53. 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 53 and 119.

The Board of Directors and the Executive Leadership 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 per-

forming financial follow-up and reporting. The management approach of internal control for financial reporting is described on pages 57-58.

## 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 48 and 66-67.

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 Working environment policy. Read more on pages 28 and 119. 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 41.

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. 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 41.

## 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 41-42 and 65.

## 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 decides 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.

Two of the production units have certified OHS management systems through OHSAS 18001.

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

Each production unit has a well-established process for worker consultation. Within the group level Safety Program there have been processes in place for inclusion of worker's safety representatives (AHSO).

### 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 contractors as described above.

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

The main types of work related injury are crush injury, piece damage, wound injury, burn and eye injury. The most common work-related

risks are fall in own level and contact with harmful substances. Other work-related risks is fire, explosion, hit by falling objects, traffic, vehicles and squeezed between objects. We have not been affected by any high-consequence injuries.

Work environment-related risks are identified by reporting them to each unit and organization's Deviation Management System (PIA). The quality of the deviation management system is the responsibility of the systems administrators of the units and organizations, so-called superusers and of specialists within the various protection organizations. The results are used by the work units 'and organizations' work environment experts and management teams to continuously improve the work environment and work environment management systems.

Risk minimization is performed by conducting regular risk assessments and implementing preventive actions. All accidents, both serious and minor, are required to be investigated and documented in the deviation management system. For serious accidents with a consequence of absence (LTI), a more detailed and in-depth investigation is required.

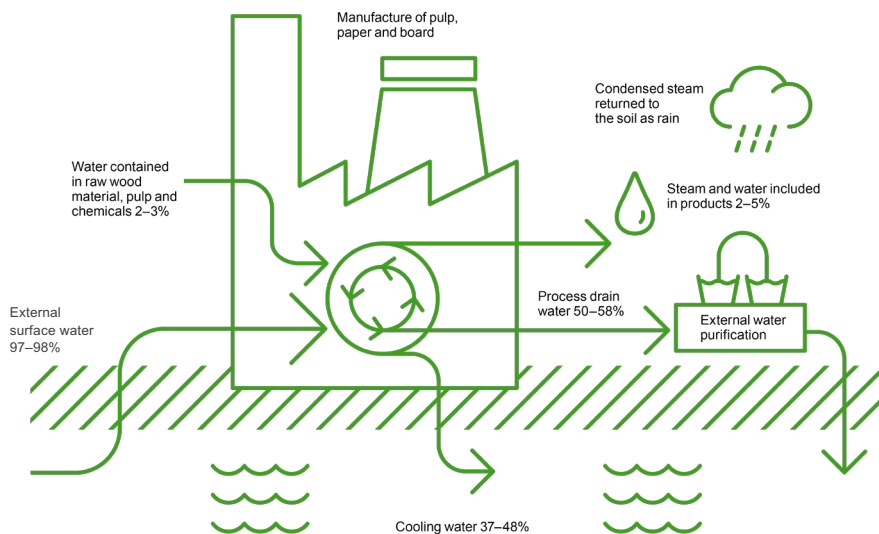
Data on incidents and injuries are based on information from the deviation management systems (PIA). Data on hours worked is collected from payroll systems. BillerudKorsnäs follows the ILO's code of conduct. All forms of employment are included in the work environment data.

## Management approach - Water

### 303-1 Interactions with water as a shared resource

BillerudKorsnäs' production units are located in Sweden, Finland and the UK, 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 purified 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 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 below:

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 "Extremy 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, except for one flooding in our UK production unit in 2015.

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 conditions are subject to the EU Water directive including principles on non-deterioration. Production permits are based on environmental impact assessments that include status of hab-

itats 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 48 and 66-67 in Annual and Sustainability report 2020.

### 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).

# Stakeholder Dialogue

Stakeholder groups	Definition	Dialogue form	Questions/Focus	Response/Outcome
<b>Investors</b>	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, website.	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.
<b>Customers</b>	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 Index and other sustainability indices, EcoVadis, internal and external audits, innovation partnerships, participation in industry organisations, Annual and Sustainability Report.
<b>Employees</b>	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.
<b>Business Partners</b>	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
<b>Society</b>	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 Tekniksprånget 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.