

GRI CONTENT INDEX BORREGAARD GROUP 2020

GRI numbers	Description	Page reference	Reference	Comments	Omission	Verified by EY
102	Organisational Profile					
102-1	Name of Organisation	4	Annual Report 2020	Borregaard is the name of the organisation		✓
102-2	Activities, brands, products and services	4, 5	Annual Report 2020	Borregaard's activities, primary brands, products and services are included in the introductory text in the Annual Report.		✓
102-3	Location of headquarter	4, 143	Annual Report 2020	Borregaard's headquarter is in Sarpsborg, Norway.		✓
102-4	Location of operations	4, 143	Annual Report 2020	In addition to its biorefinery in Sarpsborg, Borregaard has five production sites outside Norway dedicated to producing lignin-based products. The company also has sales offices in 13 countries in Europe, Asia, Africa and the Americas		✓
102-5	Ownership and legal form	4,18	Annual Report 2020			✓
102-6	Markets served	4-7	Annual Report 2020	Borregaard is a supplier of specialised biochemicals and biomaterials to a global customer base. The Group's main products are biopolymers and biovanillin from lignin and speciality cellulose, but the product portfolio also includes second generation bioethanol, pharma intermediates and cellulose fibrils. Borregaard's niche products serve applications in a wide range of end-markets including construction, agriculture, food and beverages, transport and pharmaceuticals.		✓
102-7	Scale of the organization	4-6, 10-13	Annual Report 2020	<ul style="list-style-type: none"> i. Total numbers of employees are 1,091. ii. Borregaard has five production units. iii. Net sales = 5,328 mNOK. Sales revenue = 5,227mNOK. iv. On 31 December 2020, the Group had net interest-bearing debt totalling NOK 1,794 million (NOK 1,876 million), a decrease of NOK 82 million from year-end 2019. The Group was well capitalised with an equity ratio of 53.9% and a leverage ratio of 1.58 (1.86). i. The Group's main products are biopolymers and biovanillin from lignin, speciality cellulose, cellulose fibrils, second generation bioethanol and fine chemical intermediates 		✓
102-8	Information on employees and other workers	4, 64-66	Annual Report 2020 HR file	<p>The following data has been compiled using our internal HR system "Catalyst One". The data has been verified by EY.</p> <p>A. 99% employees have permanent employment contract Number of temporary contracts is regarded as insignificant (1%). Therefore, we are not collecting the data for gender distribution for these contracts</p> <p>B. EMEA: 99% permanent Americas: 100% permanent Asia/Pacific: 100%</p> <p>C. 1.078 employees work full-time, and 25 employees works part-time</p>		✓
102-9	Supply chain	48-50	Annual Report 2020	In 2020, the estimated monetary value of payments made to suppliers (spend) was approximately NOK 3,6 billion. We sourced from 3000 suppliers from 41 different countries. 83% of the sourcing was from Europe, 13% from the US and Canada and the remaining 3% distributed throughout Asia, Americas, Australia and Africa. Out of the 3000 suppliers, 500 have a spend exceeding NOK 1 million. 75 suppliers are defined as bottleneck or strategic suppliers. More than 80% of spend is by the biorefinery in Sarpsborg, out of which 60% is direct spend (energy and raw materials) and logistics. Out of the 3000 suppliers 85 % of the suppliers from Norway, Sweden and Germany.		✓
102-10	Significant changes to the organisation and its supply chain	7, 12, 90, 122	Annual Report 2020	i. In 2020, the operation at LignoTech South Africa was mothballed and later the decision to permanently close the operation was taken. For BioSolutions, discontinued raw material supply from Sappi Saiccor (South Africa) and Sniace (Spain) in addition to reduced supply from Park Falls		✓
102-11	Precautionary Principle or approach	18, 24-25	Annual Report 2020	Borregaard's risk management is explained in detail in the Annual Report.		✓
102-12	External initiatives	72	Annual Report 2020	Listed in chapter D.		✓
102-13	Membership of associations	72	Annual Report 2020	Listed in chapter D.		✓

102 Strategy					
102-14	Statement of Senior Decision maker	6-7	Annual Report 2020	"Message from CEO"	✓
102 Ethics and Integrity					
102-16	Values, Principles, standards, and norms of behaviour	19-20, 22	Stakeholder and materiality analysis and management approach report 2020, hereby called Management Approach 2020	Included in management approach	✓
		25-26, 67-68	Annual Report 2020 www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Code-of-Conduct		
102-17	Mechanisms for advice and concerns about ethics	25-26, 67-68	Annual Report 2020		✓
		4.2	www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Code-of-Conduct		
		19-20	Management Approach 2020.		
102 Governance					
102-18	Governance structure	21-26	Annual Report 2020		✓
102 Stakeholder engagement					
102-40	List of Stakeholder Groups	4-9	Management Approach 2020		✓
		19, 37-38	Annual Report 2020		
102-41	Collective bargaining agreements	68	Annual Report 2020		✓
102-42	Identifying and selecting stakeholder	4-9	Management Approach 2020		✓
		19, 37-38	Annual Report 2020		
102-43	Approach to stakeholder engagement	4-9	Management Approach 2020		✓
		19, 37-38, 71	Annual Report 2020		
102-44	Key topics and concerns raised	3-8	Management Approach 2020.		✓
		19, 37-38, 44, 71	Annual Report 2020		
102 Reporting practise					
102-45	Entities included in consolidated financial statements	87, 90	Annual Report 2020		✓

102-46	Defining report content and topic Boundaries	4-9	Management Approach 2020.		✓
102-47	List of Material Topics	7-9	Management Approach 2020.	Both included in the Stakeholder and Materiality Analysis and Management Approach, as well as the Annual Report 2020.	✓
		37-39	Annual Report 2020		
102-48	Restatements of information	NA		No restatements	✓
102-49	Changes in reporting	7, 22	Management Approach 2020		✓
		7, 12, 38-39, 90, 122	Annual Report 2020		
102-50	Reporting period	10	Annual Report 2020	2020	✓
102-51	Date of most recent report		Annual Report 2020	The Annual Report was published 26.03.2021	✓
102-52	Reporting cycle	1	Annual Report 2020	Stated annually in the Annual Report 2020	✓
102-53	Contact point of questions regarding report	143	Annual Report 2020		✓
102-54	Claims of report according with GRI standards	140-141	EY statement & Statement from the Board of Directors		✓
102-55	GRI content Index			This report is the GRI content index	✓
102-56	External assurance	140-141	Annual Report 2020	EY statement	✓
103 Management approach					
103-1	Explanation of the material topics and its boundary	1-22	Management Approach 2020	Borregaard has published the stakeholder and materiality analysis, and the management approach from the selected material topics in a separate document.	✓
103-2	The management approach and its components	1-22	Management Approach 2020		✓
103-3	Evaluation of the management approach	1-22	Management Approach 2020		✓
Economic 200	Economic Topics				
201 Economic Performance					
201-1	Direct economic value generated and distributed	10-12, 80-125	Annual Report 2020	Referring to financial accounting.	✓
201-3	Defined benefit plan obligations and other retirement plans	99-100	Annual Report 2020		✓
201-4	Financial assistance received from government	11, 56-57, 123	Annual Report 2020		✓
202 Market Presence					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	NA	In compliance with Norwegian law and regulatory	Our main labour agreement is "fellesoverenskomsten for treforedlingsindustri". In this agreement it is stated that Borregaard employees (operators in Sarpsborg, Norway) can't earn less than 90% of the average in the wood processing industry. Borregaard operators earn more than 90% of the average in the wood processing industry. We will implement a compensation and benefits benchmark tool in 2021 (KornFerry Hay). Every year we assess pay differences between gender, age, ethnicity. This is described in our leadership handbook chapter 4.13.	✓
202-2	Proportion of senior management hired from the local community	76-77	Annual Report 2020	All senior management are hired from the local community.	✓
203 Indirect Economic Impacts					
203-1	Infrastructure investments and services supported	6-7, 11	Annual Report 2020		✓

206	Anti-competitive				
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices		No incidents	Compliance Report 2020	[no disclosure of the report due to confidentiality] ✓

SPECIFIC DISCLOSURES TO REPORT ON BORREGAARDS MATERIAL TOPICS
SUSTAINABLE BUSINESS MODEL (Chapter A in the Sustainability Report 2020)

Economic/
 Environmental/Social
 200/300/400

Sustainable and climate friendly products

103	Management approach	11-14	Management Approach 2020	Life cycle assessment (LCA) is used for analysing the environmental impacts of Borregaard's products, from raw materials to finished products, and is used to document the sustainable impact but also to monitor how environmental improvement in the value chain reduces the impact.	✓
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Company specific	Number of approved Environmental Product Declarations (EPD)	44-50	Annual Report 2020	6 EPD's are approved. www.epd-norge.no	✓
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Company Specific Strong Innovation effort

103	Management approach	11-12	Management Approach 2020	Strong innovation effort is one of Borregaard's strategic priorities, and a prerequisite for specialisation. Long-standing research and development have resulted in solutions that respond to important long-term global challenges.	✓
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Company specific	Innovation rate	45-46, 50	Annual report 2020	Innovation rate = 17.7%	✓
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Company Specific Forest Raw material

103	Management approach	12	Management Approach 2020	Borregaard has increased value creation from wood by developing more sustainable biochemicals and biomaterials over time. Borregaard attaches great importance to sourcing and buys only wood from forests that are certified and managed in a sustainable and eco-friendly manner.	✓
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Company specific	Certified wood	46-47, 50	Annual Report 2020	In 2020, 98% of the purchased wood was certified. The rest of the purchased wood is controlled in accordance with PEFC/FSC.	✓
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308/414 Sustainable sourcing

103 Management Approach 2016	Management approach	12-13	Management Approach 2020	For this topic, we are reporting according to the GRI standard 414 Supplier Social Assessment and 308 Supplier Environmental Assessment, GRI 414-1 GRI 308-1 have been selected as our topic-specific disclosure which comply with all reporting requirements.	✓
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414-1	New suppliers that were screened using social criteria	48, 50	Annual Report 2020	100% new suppliers were screened (Sarpsborg, Norway)	✓
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414-2	Negative social impacts in the supply chain and actions taken	48	Annual Report 2020	<p>An assessment conducted by Sedex revealed that 94% of our suppliers belong to the low-risk group, and only 0.5% to the high-risk. Number of suppliers assessed for social impacts: 3700+ Number of suppliers identified as having significant actual and potential negative social impacts: In the assessment 22 were identified. In 2020 we had business with 4 of the 22. Additional risk assessment done with those with a spend above NOK 1 mill (2 suppliers) (Sarpsborg, Norway).</p> <p>No significant actual and potential negative social impacts identified in the supply chain were identified.</p> <p>None of the suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.</p> <p>32% of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, since their product/services are no longer required.</p>	✓
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308-1	New suppliers that were screened using environmental criteria	48-49	Annual report 2020	100% new suppliers were screened (Sarpsborg, Norway)	✓
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308-2	Negative environmental impacts in the supply chain and actions taken	48-49	Annual report 2020	Number of suppliers assessed for environmental impacts: 1,700 (Sarpsborg, Norway)	✓
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250 suppliers were identified as having significant actual and potential negative environmental impacts. Suppliers of transportation services, suppliers of chemicals and suppliers of wood.

23% of suppliers were identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. None of the suppliers were identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment.

Environmental
300

CLIMATE AND ENVIRONMENTAL ENGAGEMENT (Chapter B in the Sustainability Report 2020)

PLANET

302/305

Climate impact and emissions to air

103	Management approach	14-17	Management Approach 2020	<p>For this topic, we are reporting according to the GRI standard 302 Energy 2016 and 305 Emissions 2016, GRI 305-3 has been selected as our topic-specific disclosure which comply with all reporting requirements.</p> <p>The GHG emission in Borregaard Group stems mainly from the consumption of energy, thus the management approach for energy and climate gas emissions are closely linked. The operation in Norway and in Germany held a ISO50001 certificate for energy management.</p>	✓
201-2	Financial implications and other risks and opportunities due to climate change	52-53	Annual Report 2020 CDP report 2019	<p>Section B "Climate impact and emissions to air", Borregaard's climate risk assessment complies with the Task Force on Climate-related Financial Disclosures (TCFD). See CDP report for climate 2019.</p>	✓
302-1	Energy consumption within the organisation	54, 56	Annual Report 2020	<p>Section B "Climate impact and emissions to air", Total Energy consumption = 1,731 GWh Renewable part of total energy consumption = 1,177 GWh Amount of Heat energy consumption of total energy consumption = 1,193 GWh Amount of Electricity consumption of total energy consumption = 537 GWh</p>	✓
302-3	Energy intensity	56	Annual Report 2020	<p>Section B "Climate impact and emissions to air", Heat energy consumption at Borregaard Norway pr ton of air dried (TAD) cellulose 20.9 GJ/TAD</p>	✓
305-1	Direct (Scope 1) GHG emissions	54, 56	Annual Report 2020 www.norskeutslipp.no/no/Diverse/Virksomhet/?CompAnyID=5086	<p>Section B "Climate impact and emissions to air", Direct (Scope 1) GHG emissions = 130,945 tCO₂e Biogenic CO₂ emissions =139,657 tCO₂e GHG emissions within EU-ETS system =118,200 tCO₂e, emission factor according to the EU-ETS permit given by Norwegian Environmental Agency.</p>	✓
305-2	Energy indirect (Scope 2) GHG emissions	54, 56	Annual Report 2020	<p>Section B "Climate impact and emissions to air", Energy indirect (Scope 2) GHG emissions = 65,414 tCO₂e (location based) Energy indirect (Scope 2) biogenic CO₂ emissions = 72,159 tCO₂e Sources emission factors are, IEA: International Energy Agency and Emissions & Generation Resource Integrated Database (eGRID), factor is physical mix.</p>	✓
305-3	Other indirect (Scope 3) GHG emissions	49, 54, 56	Annual Report 2020 Scope 3 report – Green room	<p>Section B "Climate impact and emissions to air", Other Indirect (Scope 3) GHG emissions (Base year 2017) =344,612 tCO₂e Biogenic CO₂ (Scope 3) = 970,695 tCO₂e A separate scope 3 report is published at www.borregaard.com, and shows the data for all categories and the method used to calculate the data.</p>	✓
305-4	GHG emissions intensity	56	Annual Report 2020	<p>Section B "Climate impact and emissions to air", Direct and indirect GHG emission (Scope 1 and Scope 2) pr total energy consumption = 113 tCO₂e/GWh</p>	✓
305-5	Reduction of GHG emissions	54, 56	Annual Report 2020	<p>Section B "Climate impact and emissions to air", Reduction of GHG emissions (Total Scope 1 and Scope 2) from base year (2009) = 101,985 tCO₂e More indicators in the Annual Report</p>	✓
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	55-56	Annual Report 2020 www.norskeutslipp.no/no/Diverse/Virksomhet/?CompAnyID=5086	<p>Section B "Climate impact and emissions to air", Emission of SO₂ = 65 tonnes Emission of NOx = 95 tonnes Emission of Dust Particles = 51 tonnes</p>	✓

303/307

Water consumption and effluents

103	Management approach	16-17	Management Approach 2020	<p>For this topic, we are reporting according to the GRI standard 303 Water and Effluent 2018, GRI 303-3 has been selected as our topic-specific disclosure which comply with all reporting requirements. Our main impact on water from discharge of effluents is from our operational units. The biorefinery in Norway has the major share of the impacts. The other units are much smaller and are processing lignin raw material into various biopolymer products, as liquid or powder.</p>	✓
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The operation in Norway and in Germany held a ISO14001 certificate for environmental management, which accounts for 20% of production units and more than 90 % of the emissions to water in Borregaard Group.

303-1 Water 2018	Interactions with water as a shared source	16-17	Management Approach 2020	A water risk assessment of water scarcity has been conducted. The risk of water scarcity in the regions we operate are low.	✓
303-2 Water 2018	Management of water discharge-related impacts	16-17 57-58	Management Approach 2020 Annual Report 2020	The highest environmental risk is associated with the main production facility in Norway. Emissions of organic compounds to water (chemical oxygen demand (COD) or biological oxygen demand (BOD)) affect the aquatic environment in the river Glomma. The organic material stems mainly from the washing and processing of biomass into advanced products. The effluents of COD and phosphor have been reduced by 42% and 76% the last 10 years, and a new action plan to reduce the effluents further has been established.	✓
303-3 Water 2018	Water withdrawal	58-59	Annual report 2020	Section B "Water consumption and effluents", Total water withdrawal =53,349 megalitres	✓
303-4 Water 2018	Water discharge	59-60	Annual report 2020	Section B "Water consumption and effluents", Water discharge of cooling water river Glomma, Borregaard Norway = 34,917 megalitres. Water discharge of process water river Glomma, Borregaard Norway = 17,629 megalitres. More indicators reported in the Annual report.	✓
303-5 Water 2018	Water consumption	57, 59-60	Annual report 2020	Section B "Water consumption and effluents", Total water consumption = 281 megalitres	✓
307-1	Non-compliance with environmental laws and regulations	59	Annual report 2020	Section B "Water consumption and effluents", Non-compliance with environmental laws and regulations (water/soil) = 0	✓

306 Waste and circularity

103	Management approach	17	Management Approach 2020	For this topic, we are reporting according to the GRI standard 306 Waste 2020, GRI 306-3 has been selected as our topic-specific disclosure which comply with all reporting requirements. Our main impact on waste is from our operational units. The biorefinery in Norway has the major share of the impacts. The other units are much smaller and are processing lignin raw material into various biopolymer products, as liquid or powder. The operation in Norway and in Germany held a ISO14001 certificate for environmental management.	✓
306-1 Waste 2020	Waste generation and significant waste-related impacts	17 60-61	Management Approach 2020 Annual Report 2020	Recovered energy for waste incineration is an important part of the energy supply for our biorefinery in Norway. Our waste incineration plant alone recovers energy from 66,563 tonnes of municipal waste. 80% of the hazardous waste and 27 % of the non-hazardous waste generated is the ash from the energy recovery of municipal waste	✓
306-2 Waste 2020	Management of significant waste-related impacts	17 60-61	Management Approach 2020 Annual Report 2020	Part of the environmental management system, monthly waste report established for Borregaard in Norway. Certified waste treatment providers. 98% of the waste generated at the operation in Norway is sorted.	✓
306-5 Waste 2020	Waste generated	60-61	Annual report 2020	Section B "Waste and circularity", Total amount of waste generated = 40,929 t Non-hazardous waste generated = 36,607 t, 35% is gypsum and bio sludge, 27% is bottom ash from waste incineration. Hazardous waste generated = 4,606 t, 80% is fly ash from waste incineration. Some company specific indicators reported in the Annual Report.	✓

Company specific Public and process safety

103	Management approach	17	Management Approach 2020	The operation in Norway has a process safety management system, according to the standard OSHA 3132.	✓
Company specific	Number of fires Number of near fires	61-62	Annual report 2020	Section B "Public and process safety", Number of fires = 5, Number of near fires = 11	✓

Social CARE FOR PEOPLE AND COMPETENCE DEVELOPMENT (Chapter C in the Sustainability Report 2020)

400 PEOPLE

401 Employment

401-1	New employee hires and employee turnover	66-67	Annual Report 2020 HR file	Total number and rate of new employees hiring during the reporting period by age group, gender and region is available in a separate file. 32,5% of all new employees were women in 2020. Total turnover in 2020: 6.80%	✓
401-2	Benefits provided to full-time employees of the organisation but			In our significant locations of operations, the following applies: <ul style="list-style-type: none"> Germany: All benefits are also provided to part-time employees Norway: All benefits are also provided to part-time employees 	✓

	are not provided to temporary or part-time employees			<ul style="list-style-type: none"> USA Rothschild: All benefits are provided to part-time employees who work 30 hrs or more USA Florida (LTF): LTF have never had employees working part-time and are aiming to hire new hires in a full-time position. 	
401-3	Parental leave	66-67	Annual Report 2020 HR file	<p>a. 13 employees were entitled to parental leave, by gender (RoW is not included, and gender is included in the table below)</p> <p>b. All employees that where entitled took parental leave)</p> <p>c. 13 of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. 13 employees returned to work after parental leave ended that were still employed 12 months after their return to work (gender is incl. in the table below)</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender. n/a</p> <p>Full figures are available in a separate file.</p>	✓
402 Labour/Management relations					
402-1	Minimum notice periods regarding operational changes			<p>The minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them is depending on the agreement with the union. Most collective bargaining agreements at Sarpsborg have a 1-month notice. In all our processes that might imply a significant operation change, our union representatives are included in the steering committee or the project group.</p> <p>For organisations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiations are specified in collective agreements. The notice period is always stated in collective agreements. This depends on type of agreement, but a minimum notice period is 1 month.</p>	✓
403 Safe and healthy working environment					
103	Management approach	18-20	Management Approach 2020	For this topic, we are reporting according to the GRI standard Occupational Health and Safety (2018), GRI 403-9 has been selected as our topic-specific disclosure which comply with all reporting requirements.	✓
403-1	Occupational health and safety management system	18-20	Management Approach 2020	<p>Norwegian EHS legislation (Internal Control Regulations) includes a requirement for a management system that systematically monitors safety, identifies hazards and involves employees. Borregaard has also added its own requirements and guidelines to ensure high EHS standards for its operations.</p> <p>Borregaard has a worldwide safety management system called Zero Harm.</p>	✓
403-2	Hazardous identification, risk assessment, and incident investigation	18-20	Management Approach 2020	Yes, The Group has a systematic procedure for investigating the root causes of incidents before corrective and preventive measures are implemented	✓
403-3	Occupational health service	18-20 64-66	Management Approach 2020 Annual Report 2020	Yes, occupational health services are available for all employees, the health of our employees is regularly monitored through medical examinations and working environment surveys.	✓
403-4	Worker participation, consultation, and communication on occupational health and safety.	18-20	Management Approach 2020	Yes, a health and safety committee monitor and advises the occupational safety programs for all employees at Borregaard Sarpsborg in line with the Norwegian Working Environment Act (AMU).	✓
403-5	Worker training on occupational health and safety	18-20 64-66	Management Approach 2020 Annual Report 2020	Yes, basic EHS training to strengthen the safety culture, focusing on personal responsibility for one's own safety, clear safety management, reviews of rules for, and the practical use of, protective equipment, and requirements for order and tidiness in the workplace. All new employees are going through a special training program.	✓
403-6	Promotion on worker health	18-20	Management Approach 2020	Yes, training, health and lifestyle counselling, vaccinations and stress management are available for employees.	✓
403-7	Prevention and mitigation of occupation health and safety impacts directly linked by business relationship.	18-20	Management Approach 2020	For the prevention and mitigation of occupational health and safety impacts directly linked by business relationships, our suppliers are selected as described in the sustainable sourcing chapter. Contractors that work at our site are trained in our EHS risks and follows the same EHS requirement as own employees, first aid cases and injuries are reported and investigated by the same procedures.	✓
403-9	Work-related injuries	64-66, 69	Annual Report 2020	<p>Section C "Safe and healthy working environment", Fatalities as a result of work-related injury own employees/contractors = 0</p> <p>High-Consequence work-related injury rate= 0.5</p> <p>Total recordable work-related injury rate = 5</p> <p>Rate of high-consequence work-related injuries per million hours worked – contractors = 0</p> <p>Rate of recordable work-related injuries per million hours worked – contractors = 7.0</p> <p>(pr 1,000,000 hours worked)</p>	✓

More indicators in the Annual Report.

Company specific	Sick-leave	64-66, 69	Annual Report 2020	Section C "Safe and healthy working environment", Sick-leave= 3.7%	✓
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404 Access to human capital and competence development

103	Management approach	19	Management Approach 2020	<p>We are reporting according to the GRI standard Training and Education (2016). New hires in Borregaard will be provided with an introduction plan, consisting of job specific introduction and training. Additionally, introduction will be provided in topics such as the company culture (The Borregaard Way), corporate governance (anti- corruption, code of conduct) and Borregaard in general.</p> <p>Performance of all employees is evaluated in the yearly appraisal dialogue. If necessary, a development plan with regular follow will be initiated. This development plan consists of development objectives related to the role description and the desired output for the position. The input of the yearly appraisal dialogue will be evaluated by HR and findings will be presented in the yearly management audits for top management.</p> <p>HR will initiate development initiatives as a result of the annual appraisal dialogue and the monthly staff meetings with site management.</p>	✓
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404-1	Average hours of training per year per employee	66-69	HR file	Complete figures divided on gender and production units are included in the HR file.	
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404-2	Programs for upgrading employee skills and transition assistance programs	66-69	<p>Annual Report 2020</p> <p>HR file</p>	<p>a. Borregaard operational training (BoOt Camp): Basic introduction to Lean principles and Lean process. Knowledge of selected Lean tools and understanding how to think and work with continuous improvement in daily work. Target group: Production, sales, R&D, staff. Duration: 6 days split, into two modules</p> <p>Borregaard management programme: Developing insight into Borregaard's combined strategic challenges, company framework, leadership skills, developing employees. Target group: senior managers. Duration: 9 days split, into three modules</p> <p>Elevate – Borregaard senior management programme: Senior management training for managers with complex challenges, employed in Borregaard for a longer time. Target group: Senior managers. Duration: 9 days split into three modules</p> <p>Borregaard Introduction programme: Introducing new employees to Borregaard business and strategy, business areas, company framework and corporate culture. Target group: New employees. Duration: 2 days</p> <p>Sales academy: Sales training for sales personnel Borregaard worldwide. Target group: sales personnel. Duration: 3 days</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. The process map resulting from the ISO certification requirements, demonstrates the company's process for initiating, executing, controlling and improving when there are individual or organisational challenges to address due to termination or changing employment.</p> <table border="1"> <thead> <tr> <th>All of the average training hours that the organisation employees have undertaken during the reporting period, divided into gender and employee category, is available in a separate file. Average hours of training per employee</th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>USA -Rothschild</td> <td>11,3</td> <td>10,70</td> </tr> <tr> <td>USA – LTF</td> <td>55</td> <td>21,7</td> </tr> <tr> <td>Germany</td> <td>2,25</td> <td>6,39</td> </tr> <tr> <td>Norway</td> <td>2,7</td> <td>2,9</td> </tr> </tbody> </table> <p>These numbers are without: Completed e-learning modules Completed application academy Completed Borregaard Operational training International</p>	All of the average training hours that the organisation employees have undertaken during the reporting period, divided into gender and employee category, is available in a separate file. Average hours of training per employee	Male	Female	USA -Rothschild	11,3	10,70	USA – LTF	55	21,7	Germany	2,25	6,39	Norway	2,7	2,9	✓
All of the average training hours that the organisation employees have undertaken during the reporting period, divided into gender and employee category, is available in a separate file. Average hours of training per employee	Male	Female																		
USA -Rothschild	11,3	10,70																		
USA – LTF	55	21,7																		
Germany	2,25	6,39																		
Norway	2,7	2,9																		

404-3	Percentage of employees receiving regular performance career development reviews	66	<p>Annual Report 2020</p> <p>HR file</p>	<p>85% of all employees had a yearly appraisal dialogue with their manager in 2020</p>	<p>[Information unavailable on part of the indicator, breakdown on gender and employee category is unavailable due to limitation in data systems, will be solved for the</p>	✓
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405		Diversity and gender equality (Equal opportunities)				
103	Management approach	20	Management Approach 2020	Traditionally there is a high share of men in process industry and in management positions, Borregaard is still influenced this, but the company have an active policy to increase the share of female employees and managers		✓
405-1	Diversity of governance bodies and employees	68	Annual Report 2020 HR file	The full overview of the percentage of men and woman in the Board of directors and the split of age and gender of the employees working full-time and part-time is available in the file in the green room. Number of women in Board of Directors: 43% Number of men in Board of Directors: 57% Governance body = the Board		✓
405-2	Ratio of basic salary and remuneration of woman to men	68	Annual Report 2020	The ratio of basic salary and payment of women to men at Borregaard in Norway, is 110% (women: NOK 636,857/men: NOK 571,791)		✓
205		Business ethics and anti-corruption				
103	Management approach	19-20	Management Approach 2020	We are reporting according to the GRI 205 standard. Borregaard's corporate culture and our integrity and sustainability values include standards and objectives for sound business ethics.		
205-1	Operations assessed for risks related to corruption		100 %	Borregaard carried out a corruption risk analysis in 2015/2016, covering all subsidiaries. The survey analysed type of products sold, to which countries sold, amount involve, terms and condition for sale, governmental authorities involved, intermediaries (agent/distributors) and end customer. Transparency International's corruption index was used for evaluating land risk. Neither cases of corruption nor significant risks was disclosed. However, the survey identified several areas with room for improvement. After presenting the finding for the Board of Directors, Borregaard has implemented, among other thing, improved anti-corruption training and added anti-corruption matters on the agenda for Borregaard internal audit teams.		✓
205-2	Communication and training about anti-corruption policies and procedures	67-68	Annual Report 2020 /www.borregaard.com/sustainability/green-room HR file	Borregaard's anti-corruption policy has been communicated to all employees in Borregaard Group (100%). This includes all Borregaard entities and business units. November 2019, by e-learning and video by CEO instructing all employees on Borregaard's zero tolerance. Borregaard's anti-corruption e-learning training is mandatory for all employees in the company with completion date January 31 st , 2020. Borregaard had e-learning on anti-corruption since 2014 and has completed an extensive second round to ensure compliance. All new employees automatically receive the e-learning module "fighting corruption" as part of their introduction program. 100%, 1046 employees have completed the training "Fighting corruption". The figures for the different regions are included in a separate file. We are working on the system to be able to report on employee category, business partners and region and governance body for 2021.		✓
205-3	Confirmed incidents of corruption and actions taken		No incidents	No incidents of any corruption cases in 2020 (GRI 205-3 a-d). This is reported through the Compliance Report 2020 to the Board. Regarding whistleblowing incidents, these are reported to legal director in Borregaard. Whistleblowing incidents are included in the Compliance Report given to the Board. However, there were no incidents reported in 2020.	[no disclosure of the Compliance report due to confidentiality]	✓
412		Human Rights				
103	Management approach	20	Management Approach 2020	We are reporting according to the GRI standard Human Rights Assessment 2016.		✓
412-2	Employee training on human rights policies or procedures	68	Code of Conduct training (Introduction programme)	All employees are trained on human rights which are part of the introduction program "The Borregaard Way" and "Code of Conduct". All employees globally are getting one hour of training on human rights.		✓
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		Responsible sourcing policy (https://www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Responsible-sourcing-policy)	This clause is included in all supplier contracts. Please see our "Responsible Sourcing Policy".		✓
400	OTHER IMPORTANT INDICATORS WE ARE MEASURING, BUT ARE NOT INCLUDED IN THE MATERIAL TOPICS OF BORREGAARDS GRI REPORTING					

407 Freedom of Association and Collective Bargaining

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	73	Annual Report 2020 https://www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Corporate-Responsibility	As stated in Corporate Responsibility: "2.2 RESPECT FOR HUMAN AND LABOUR RIGHTS Borregaard companies shall promote corporate conduct that reflects respect and concern for others. We are committed to respecting fundamental human and labour rights, both in our own internal operations and in our relations with business partners, customers and others who are directly affected by the company's activities. The companies shall work systematically with important issues such as non-discrimination, the right to privacy, the right to negotiate, employment contracts, protection against harassment and management-employee collaboration. Borregaard's standards and expectations as regards company conduct in this area are described in further detail in the document Human Rights." Labour union present in following locations: Norway, USA -Rothschild, Germany, Spain- LT Iberica & Brazil	✓
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408 Child labor

408-1		Human Rights Policy	https://www.borregaard.com/content/view/full/107105	a.No employees below 17 years are employed in Borregaard. Apprentices are hired from the age of 17. We conduct an identity check when hiring apprentices. Apprentices at Borregaard in Sarpsborg sign a labour agreement by using their national security number. This number contains the date of birth.	✓
		Corporate Responsibility	https://www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Corporate-Responsibility	Procedures are in place to protect young workers for exposing to chemicals. Apprentices who are 17 years old, are not allowed to work night shift. Operations that might have risk for incidents for child labour: India: The minimum age in India is regulated in "The Child and Adolescent Labour (Prohibition and Regulation) Act of 1986 and amendment act 2016". Further minimum 18 years of age to work in a hazardous occupation. The same is referred and mentioned in number of other acts e.g. Factories act. Article 24 of the Indian constitution clearly states that, "No child below the age of fourteen years shall be employed to work in any factory or mine or employed in any hazardous employment. When hiring, In India they follow Borregaard's general policy for responsible sourcing. The office in India is only a sales office. Suppliers include Security services, Housekeeping services, Ware housing services, Scrap disposal services, Aggregate, sand suppliers, printing and stationary suppliers etc. Most of services providers are recognized suppliers and are expected to know and abide by the local laws and at times informed and reminded verbally about child labour.	

409 Forced or compulsory labor

409-1		Human Rights Policy	https://www.borregaard.com/content/view/full/107105	Employment in a Borregaard company is always based on a voluntary mutual agreement between Borregaard and the employee. The Borregaard Supplier Code of Conduct (SCoC) describes Borregaard's requirements for suppliers related to human rights, work standards, the environment and business practices	✓
		Corporate Responsibility	https://www.borregaard.com/Sustainability/Corporate-responsibility/Policies/Corporate-Responsibility		