

# GRI INDEX 2021

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## REFERENCE DOCUMENTS:

Annual Report = AR

Management Approach – Stakeholder and Materiality Analysis = MA

Human Resources GRI number file = HR See <https://www.borregaard.com/sustainability/sustainability-documentation>, for the reference documents.

CS\*) Company specific disclosures numbers are named CS

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>ORGANISATIONAL PROFILE</b>					
102-1	Name of Organisation	AR, page 4			Yes, limited assurance
102-2	Activities, brands, products and services	AR, page 4-5			Yes, limited assurance
102-2	Location of headquarter	AR, page 153			Yes, limited assurance
102-4	Location of operations	AR, page 153			Yes, limited assurance
102-5	Ownership and legal form	AR, page 92, 127			Yes, limited assurance
102-6	Markets served	AR, page 4-5			Yes, limited assurance
102-7	Scale of the organization	AR, page 12, 13, 65, 80			Yes, limited assurance
102-8	Information on employees and other workers	AR, page 80, HR page 1-2	HR: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</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.	Yes, limited assurance
102-9	Supply chain	AR, page 48-49 and 72-74			Yes, limited assurance
102-10	Significant changes to the organisation and its supply chain	AR, page 99	No significant changes, except investment in Alginor.		Yes, limited assurance
102-11	Precautionary Principle or approach	AR, page 67			Yes, limited assurance
102-12	External initiatives	AR, page 76			Yes, limited assurance
102-13	Membership of associations	AR, page 76			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>STRATEGY</b>					
102-14	Statement of Senior Decision maker	AR, page 6-7			Yes, limited assurance
<b>ETHICS AND INTEGRITY</b>					
102-16	Values, Principles, standards, and norms of behaviour	The Borregaard way, page 9-11, AR, page 18, Code of Conduct (CoC)	The Borregaard Way: <a href="https://www.borregaard.com/media/agpdoobg/the-borregaard-way.pdf">https://www.borregaard.com/media/agpdoobg/the-borregaard-way.pdf</a>  Code of Conduct: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/</a>		Yes, limited assurance
102-17	Mechanisms for advice and concerns about ethics	MA, page 23, AR, page 26, 73-74, CoC, chapter 4.2	Code of Conduct: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/</a>		Yes, limited assurance
<b>GOVERNANCE</b>					
102-18	Governance structure	AR, page 21-26, TCFD Report 2021, page 5-7	TCFD Report 2021: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>		Yes, limited assurance
<b>STAKEHOLDER ENGAGEMENT</b>					
102-40	List of Stakeholder Groups	MA, page 4-8 and AR, page 35			Yes, limited assurance
102-41	Collective bargaining agreements	AR, page 68			Yes, limited assurance
102-42	Identifying and selecting stakeholder	MA, page 4-8 and AR, page 35			Yes, limited assurance
102-43	Approach to stakeholder engagement	MA, page 4-8 and AR, page 35			Yes, limited assurance
102-44	Key topics and concerns raised	MA, page 4-8			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>REPORTING PRACTICE</b>					
102-45	Entities included in consolidated financial statements	AR, page 93, 95-96			Yes, limited assurance
102-46	Defining report content and topic Boundaries	MA, page 4-11			Yes, limited assurance
102-47	List of Material Topics	MA, page 9-11 and AR, page 35			Yes, limited assurance
102-48	Restatements of information	See comment	No restatements		Yes, limited assurance
102-49	Changes in reporting	See comment	No significant changes in reporting		Yes, limited assurance
102-50	Reporting period	See comment	1.1.2021-31.12.21		Yes, limited assurance
102-51	Date of most recent report	See comment	The Annual report was published 17.03.2022		Yes, limited assurance
102-52	Reporting cycle	Se comment	Annually		Yes, limited assurance
102-53	Contact point of questions regarding report	AR, page 157	Director Communication: Tone Horvei Bredal <a href="mailto:Tone.Horvei.Bredal@borregaard.com">Tone.Horvei.Bredal@borregaard.com</a>		Yes, limited assurance
102-54	Claims of report according with GRI standards	AR, page 76			Yes, limited assurance
102-55	GRI content Index	See comment	This document is the GRI content index		Yes, limited assurance
102-56	External assurance	AR, page 141-144, 146-147			Yes, limited assurance
<b>SUSTAINABLE BUSINESS MODEL</b>					
<b>SUSTAINABLE AND CLIMATE FRIENDLY PRODUCTS</b>					
103	Management Approach	MA, page 12-13, AR, page 44			Yes, limited assurance
CS	Number of approved Environmental Product Declarations (EPD)	AR, page 44			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>STRONG INNOVATION EFFORT</b>					
103	Management Approach	MA, page 13, AR, page 47			Yes, limited assurance
CS*)	Innovation rate	AR, page 47			Yes, limited assurance
<b>FOREST RAW MATERIAL</b>					
103	Management Approach	MA, page 14, AR, Page 49			Yes, limited assurance
CS*)	Certified wood	AR, page 48 -49			Yes, limited assurance
<b>CLIMATE AND ENVIRONMENTAL ENGAGEMENT</b>					
<b>CLIMATE IMPACT AND EMISSIONS</b>					
103	Management Approach	MA, page 15-16, AR, page 54-55, 57, 59			Yes, limited assurance
201-2	Financial implications and other risks and opportunities due to climate change	AR, page 36 and TCFD Report, Page 8-19	TCFD Report: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>		Yes, limited assurance
302-1	Energy consumption within the organisation	AR, page 55-56, 78			Yes, limited assurance
302-3	Energy intensity	AR, page 78			Yes, limited assurance
305-1	Direct (Scope 1) GHG emissions	AR, page 54-55, 78			Yes, limited assurance
CS*)	GHG emissions within EU-ETS system	AR, Page 78 and norskeutslipp.no	The Norwegian PRTR <a href="https://www.norskeutslipp.no/en/Miscellaneous/Company/?CompanyID=5086">https://www.norskeutslipp.no/en/Miscellaneous/Company/?CompanyID=5086</a>		Yes, limited assurance
305-2	Energy indirect (Scope 2) GHG emissions	AR, page 54-55, 78			Yes, limited assurance
305-3	Other indirect (Scope 3) GHG emissions	AR, page 56-58, 78 and Scope 3 report, page 5	Scope 3 report: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>		Yes, limited assurance
305-4	GHG emissions intensity	AR, page 78			Yes, limited assurance
305-5	Reduction of GHG emissions	AR, page 55, 78			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
305-7	Nitrogen oxides (NOx), sulphur oxides (SOX), and other significant air emissions	AR, page 58-59, 78 and norskeutslipp.no	The Norwegian PRTR <a href="https://www.norskeutslipp.no/en/Miscellaneous/Company/?CompanyID=5086">https://www.norskeutslipp.no/en/Miscellaneous/Company/?CompanyID=5086</a>		Yes, limited assurance
307-1	Non-compliance with environmental laws and regulations	See comment	Zero non-compliance incidents (air)		Yes, limited assurance

#### WATER CONSUMPTION AND REDUCTION OF EFFLUENTS

103	Management Approach	MA, page 15-17, AR, page 60-61			Yes, limited assurance
303-1	Interactions with water as a shared source	MA, page 16-17, AR, page 60-61			Yes, limited assurance
303-2	Management of water discharge-related impacts	MA, page 16-17, AR, page 60-62			Yes, limited assurance
303-3	Water withdrawal	AR, page 78			Yes, limited assurance
303-4	Water discharge	AR, page 78			Yes, limited assurance
CS*)	COD in process water discharged	AR, page 60, 78			Yes, limited assurance
CS*)	AOX in process water discharged	AR, page 78			Yes, limited assurance
CS*)	Suspended solids in process water discharged	AR, page 78			Yes, limited assurance
CS*)	Phosphor in process water discharged	AR, page 60, 78			Yes, limited assurance
CS*)	Nitrogen in process water discharged	AR, page 60, 78			Yes, limited assurance
CS*)	Copper in process water discharged	AR, page 60, 78			Yes, limited assurance
305-5	Water consumption	AR, page 78			Yes, limited assurance
307-1	Non-compliance with environmental laws and regulations	See comment	Zero non-compliance incidents (water/soil)		Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>WASTE AND CIRCULARITY</b>					
103	Management Approach	MA, page 18, AR, page 63			Yes, limited assurance
306-1	Waste generation and significant waste-related impacts	MA, page 18, AR, page 63			Yes, limited assurance
306-2	Management of significant waste-related impacts	MA, page 18, AR, page 63			Yes, limited assurance
306-3	Waste generated	AR, page 63, 79			Yes, limited assurance
CS*)	Non-hazardous waste, to recovery of materials or energy	AR, page 63, 79			Yes, limited assurance
CS*)	Non-hazardous waste, to landfill	AR, page 79			Yes, limited assurance
CS*)	Hazardous waste, to recovery of materials or energy	AR, page 63, 79			Yes, limited assurance
CS*)	Hazardous waste, to landfill	AR, page 79			Yes, limited assurance
<b>PUBLIC AND PROCESS SAFETY</b>					
103	Management Approach	MA, page 18, AR, page 64, 79			Yes, limited assurance
CS*)	Number of fires	AR, page 79			Yes, limited assurance
CS*)	Number of near fires	AR, page 79			Yes, limited assurance
<b>CARE FOR PEOPLE AND COMPETENCE DEVELOPMENT</b>					
<b>SAFE AND HEALTHY WORKING ENVIRONMENT</b>					
103	Management Approach	MA, page 19-20, AR, page 65-66			Yes, limited assurance
403-1	Occupational health and safety management system	MA, page 19-20			Yes, limited assurance
403-2	Hazardous identification, risk assessment, and incident investigation	MA, page 19-20, AR, page 66			Yes, limited assurance
403-3	Occupational health service	MA, page 19-20			Yes, limited assurance
403-4	Worker participation, consultation, and communication on occupational health and safety	MA, page 19-20, AR, page 66-67			Yes, limited assurance
403-5	Worker training on occupational health and safety	MA, page 19-20			Yes, limited assurance
403-6	Promotion on worker health	MA, page 19-20, AR, page 65-67			Yes, limited assurance
403-7	Prevention and mitigation of occupation health and safety impacts directly linked by business relationship.	MA, page 20, AR, Page 67			Yes, limited assurance
403-9	Work-related injuries	AR, page 80			Yes, limited assurance
CS*)	Number of lost time work-related injuries	AR, page 80			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
CS*)	Rate of lost time work-related injuries per million hours worked (LTI-rate)	AR, page 80			Yes, limited assurance
CS*)	Sick leave	AR, page 80			Yes, limited assurance
<b>COMPETENCE DEVELOPMENT AND A CORPORATE CULTURE THAT SUPPORTS OUR GOALS AND STRATEGY</b>					
103	Management Approach	MA, page 20-21, AR, page 68-69			Yes, limited assurance
401-1	New employee hires and employee turnover	AR, page 68, 80, HR, page 3-5			Yes, limited assurance
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		None, we provide the same benefits for temporary and part-time employees as for our full-time employees. However some benefits (bonus) will be pro-rata based on the working hrs.		
401-3	Parental leave	HR, page 5-6			Yes, limited assurance
402-1	Minimum notice periods regarding operational changes		This is stated in agreements between labour union and Borregaard.		
404-1	Average hours of training per year per employee	HR, page 6-7			Yes, limited assurance
404-2	Programs for upgrading employee skills and transition assistance programs	AR, page 80			Yes, limited assurance
404-3	Percentage of employees receiving regular performance career development reviews	AR, page 80, and HR page 7			Yes, limited assurance
<b>DIVERSITY AND EQUAL OPPORTUNITIES</b>					
103	Management Approach	MA, page 21, AR, Page 71			Yes, limited assurance
405-1	Diversity of governance bodies and employees	HR page 7-8, Inclusion report page 9			Yes, limited assurance
405-2	Ratio of basic salary and remuneration of woman to men	AR, page 71, 80, Diversity report, Page 5, 9			Yes, limited assurance



Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>SUSTAINABLE SOURCING</b>					
103	Management Approach	MA, page 21-23, AR, page 72-73			Yes, limited assurance
414-1	New suppliers that were screened using social criteria	AR, page 73			Yes, limited assurance
414-2	Negative social impacts in the supply chain and actions taken	AR, page 72-73			Yes, limited assurance
308-1	New suppliers that were screened using environmental criteria	AR, page 73			Yes, limited assurance
308-2	Negative environmental impacts in the supply chain and actions taken	AR, page 73			Yes, limited assurance
<b>BUSINESS ETHICS AND ANTI-CORRUPTION</b>					
103	Management Approach	MA, page 22, AR, page 74			Yes, limited assurance
205-1	Operations assessed for risks related to corruption	Compliance report, page 4	Compliance report: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>		Yes, limited assurance
205-2	Communication and training about anti-corruption policies and procedures	AR Page 74, HR page 3			Yes, limited assurance
205-3	Confirmed incidents of corruption and actions taken	See comment	No incidents		Yes, limited assurance
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	See comment	No incidents		Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
<b>HUMAN RIGHTS</b>					
103	Management Approach	MA, page 23, AR, Page 75			Yes, limited assurance
412-2	Employee training on human rights policies or procedures	See comment	All employees are trained on human rights which are part of the mandatory introduction program "The Borregaard Way" and Code of Conduct: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/</a>		Yes, limited assurance
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Responsible sourcing policy chapter 4.2 Code of Conduct, Annex 2	Responsible sourcing policy: <a href="https://www.borregaard.com/no/baerekraft/samfunnsansvar/borregaards-retningslinjer/responsible-sourcing-policy/">https://www.borregaard.com/no/baerekraft/samfunnsansvar/borregaards-retningslinjer/responsible-sourcing-policy/</a>  Code of Conduct: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/code-of-conduct/</a>		Yes, limited assurance
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	AR, page 72-73, 75 Human rights assessment, page 2-4, 6 Human rights policy	Human rights assessment: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>  Human rights policy: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/</a>		Yes, limited assurance
408-1	Operations and suppliers at significant risk for incidents of child labor	AR, page 72-73, 75 Human rights assessment, page 2-4, 6 Human rights policy	Human rights assessment: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>  Human rights policy: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/</a>		Yes, limited assurance
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	AR, page 72-73, 75 Human rights assessment, Page 2-4, 6 Human rights policy	Human rights assessment: <a href="https://www.borregaard.com/sustainability/sustainability-documentation">https://www.borregaard.com/sustainability/sustainability-documentation</a>  Human rights policy: <a href="https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/">https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/human-rights-policy/</a>		Yes, limited assurance