

GRI INDEX 2022

REFERENCE DOCUMENTS:

Annual report = AR

Supplementing reports to the Annual report

(see <https://www.borregaard.com/sustainability/sustainability-documentation>)

- Materiality assessment report = MAR
- Compliance report
- Remuneration report
- Human rights and decent working conditions report
- Task force on Climate-related Financial Disclosure

- Scope 3 report
- HR file GRI numbers 2022 = HR

Policies

(see <https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-s-business-policies/>)

- Code of Conduct = CoC
- Supplier Code of Conduct = SCoC
- Responsible Sourcing Policy

CS*) Company specific disclosures numbers are named CS

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
ORGANISATIONAL PROFILE					
2-1	Organisational details	AR, page 56, 175			Yes, limited assurance
2-2	Entities included in the organisation's sustainability reporting	AR, page 98, 158			Yes, limited assurance
2-3	Reporting period, frequency and contact point	AR, page 1, 114, 177			Yes, limited assurance
2-4	Restatements of information	See comment	No restatements in 2022		Yes, limited assurance
2-5	External assurance	AR, page 14, 169-171			Yes, limited assurance
ACTIVITIES AND WORKERS					
2-6	Activities, value chain and other business relationships	AR, page 40, 46-47, 160 MAR, page 15, Brønnøysundregisteret	Brønnøysundregisteret: https://data.brreg.no/enhetsregisteret/oppslag/enheter/998753562		Yes, limited assurance
2-7	Employees	AR, page 4, 102 HR, page 1-3		e. Not applicable due to no significant fluctuations	Yes, limited assurance
2-8	Workers who are not employees	AR, page 86, 102 HR, page 3		c. Not applicable due to no significant fluctuations	Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
GOVERNANCE					
2-9	Governance structure and composition	AR, page 21-24			Yes, limited assurance
2-10	Nomination and selection of the highest governance body	AR, page 8-9, 21-22			Yes, limited assurance
2-11	Chair of the highest governance body	See comment		a. Not applicable as the chair of the highest governance body is not a senior executive in the organisation	Yes, limited assurance
2-12	Role of the highest governance body in overseeing the management of impacts	AR, page 22-26 Compliance report, page 2-4 SCoC			Yes, limited assurance
2-13	Delegation of responsibility for managing impacts	AR, page 22-26 MAR, page 14			Yes, limited assurance
2-14	Role of the highest governance body in sustainability reporting	AR, page 22-24			Yes, limited assurance
2-15	Conflicts of interest	AR, page 24			Yes, limited assurance
2-16	Communication of critical concerns	AR, page 22-24, 38, 94, 96 Compliance Report, page 5			Yes, limited assurance
2-17	Collective knowledge of the highest governance body	AR, page 22-25 TCFD, page 5-7 HR, page 4 CoC			Yes, limited assurance
2-18	Evaluation of the performance of the highest governance body	AR, page 24			Yes, limited assurance
2-19	Remuneration policies	Remuneration report, page 8-9, 16-17			Yes, limited assurance
2-20	Process to determine remuneration	AR, page 20 – 21 Remuneration report, page 2-3, 11			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
2-21	Annual total compensation ratio	AR, page 89 Remuneration report, page 9, 11			Yes, limited assurance
STRATEGY, POLICIES AND PRACTICES					
2-22	Statement on sustainable development strategy	AR, page 6-7			Yes, limited assurance
2-23	Policy commitments	AR, page 18-19, 38, 96-98 CoC SCoC Human Rights Policy			Yes, limited assurance
2-24	Embedding policy commitments	AR, page 22-26			Yes, limited assurance
2-25	Processes to remediate negative impacts	AR, page 34, 38, 61, 81, 92-93 MAR, page 4, 10 -11 CoC SCoC			Yes, limited assurance
2-26	Mechanisms for seeking advice and raising concerns	AR, page 22-26 CoC			Yes, limited assurance
2-27	Compliance with laws and regulations	AR, page 73, 100-101 Compliance report	No non-compliance incidents with laws and regulations in 2022		Yes, limited assurance
2-28	Membership associations	AR, page 57, 98			Yes, limited assurance
2-29	Approach to stakeholder engagement	AR 38 MAR, page 4-9			Yes, limited assurance
2-30	Collective bargaining agreements	AR, page 86			Yes, limited assurance
MATERIAL TOPICS					
3-1	Process to determine material topics	MAR, page 10-11			Yes, limited assurance
3-2	List of material topics	MAR, page 12			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
A SUSTAINABLE BUSINESS MODEL					
SUSTAINABLE AND CLIMATE FRIENDLY PRODUCTS					
3-3	Management of material topics	AR, page 44-51 MAR, page 14-15			Yes, limited assurance
CS	Number of approved Environmental Product Declarations (EPD)	AR, page 48			Yes, limited assurance
STRONG INNOVATION EFFORT					
3-3	Management of material topics	AR, page 53-55 MAR, page 14, 16			Yes, limited assurance
CS*)	Innovation rate	AR, page 53			Yes, limited assurance
SUSTAINABLE FOREST RAW MATERIAL					
3-3	Management of material topics	AR, page 56-57 MAR, page 14, 16-17			Yes, limited assurance
CS*)	Certified wood	AR, page 56			Yes, limited assurance
CLIMATE AND ENVIRONMENTAL ENGAGEMENT					
CLIMATE IMPACT AND EMISSIONS					
3-3	Management of material topics	AR page 61-70 MAR, page 14, 17			Yes, limited assurance
201-2	Financial implications and other risks and opportunities due to climate change	AR, page 38-39, 144 TCFD report, page 8-19			Yes, limited assurance
302-1	Energy consumption within the organisation	AR, page 63, 100			Yes, limited assurance
302-3	Energy intensity	AR, page 100			Yes, limited assurance
305-1	Direct (Scope 1) GHG emissions	AR, page 100			Yes, limited assurance
CS*)	GHG emissions within EU-ETS system	AR, page 100			Yes, limited assurance
305-2	Energy indirect (Scope 2) GHG emissions	AR, page 100			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
305-3	Other indirect (Scope 3) GHG emissions	AR, page 100 Scope 3 report			Yes, limited assurance
305-4	GHG emissions intensity	AR, page 100			Yes, limited assurance
305-5	Reduction of GHG emissions	AR, page 100			Yes, limited assurance
305-7	Nitrogen oxides (NOx), sulphur oxides (SO ₂), and other significant air emissions	AR, page 100 Norskeutslipp.no	The Norwegian PRTR: https://www.norskeutslipp.no/en/Miscellaneous/Company/?Company-ID=5086		Yes, limited assurance

WATER CONSUMPTION AND REDUCTION OF EFFLUENTS

3-3	Management of material topics	AR, page 71-74 MAR, page 14, 18-19			Yes, limited assurance
303-1	Interactions with water as a shared source	AR, page 72-74 MAR, page 18-19			Yes, limited assurance
303-2	Management of water discharge-related impacts	AR, page 72-74 MAR, page 18-19			Yes, limited assurance
303-3	Water withdrawal	AR, page 101			Yes, limited assurance
303-4	Water discharge	AR, page 101			Yes, limited assurance
CS*)	COD in process water discharged	AR, page 101			Yes, limited assurance
CS*)	AOX in process water discharged	AR, page 101			Yes, limited assurance
CS*)	Suspended solids in process water discharged	AR, page 101			Yes, limited assurance
CS*)	Phosphor in process water discharged	AR, page 101			Yes, limited assurance
CS*)	Nitrogen in process water discharged	AR, page 101			Yes, limited assurance
CS*)	Copper in process water discharged	AR, page 101			Yes, limited assurance
303-5	Water consumption	AR, page 101			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
WASTE AND CIRCULARITY					
3-3	Management of material topics	AR, page 75-76 MAR, page 14, 19			Yes, limited assurance
306-1	Waste generation and significant waste-related impacts	AR, page 75-76 MAR, page 19			Yes, limited assurance
306-2	Management of significant waste-related impacts	AR, page 75-76 MAR, page 19			Yes, limited assurance
306-3	Waste generated	AR, page 101			Yes, limited assurance
CS*)	Non-hazardous waste, to recovery of materials or energy	AR, page 75, 101			Yes, limited assurance
CS*)	Non-hazardous waste, to landfill	AR, page 75			Yes, limited assurance
CS*)	Hazardous waste, to recovery of materials or energy	AR, page 75, 101			Yes, limited assurance
CS*)	Hazardous waste, to landfill	AR, page 75			Yes, limited assurance
PUBLIC AND PROCESS SAFETY					
3-3	Management of material topics	AR, page 77-78 MAR, page 14, 20			Yes, limited assurance
CS*)	Number of fires	AR, page 77			Yes, limited assurance
CS*)	Number of near fires	AR, page 77			Yes, limited assurance
CARE FOR PEOPLE AND COMPETENCE DEVELOPMENT					
SAFE AND HEALTHY WORKING ENVIRONMENT					
3-3	Management of material topics	AR, page 80-83 MAR, page 14, 20-22			Yes, limited assurance
403-1	Occupational health and safety management system	MAR, page 20-22			Yes, limited assurance
403-2	Hazardous identification, risk assessment, and incident investigation	AR, page 81 MAR, page 21-22			Yes, limited assurance
403-3	Occupational health service	MAR, page 20-22			Yes, limited assurance
403-4	Worker participation, consultation, and communication on occupational health and safety	AR, page 81 MAR, page 21			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
403-5	Worker training on occupational health and safety	MAR, page 21			Yes, limited assurance
403-6	Promotion on worker health	AR, page 81-82 MAR, page 20-22			Yes, limited assurance
403-7	Prevention and mitigation of occupation health and safety impacts directly linked by business relationship.	AR, page 80-82 MAR, page 20-22			Yes, limited assurance
403-9	Work-related injuries	AR, page 102			Yes, limited assurance
CS*)	Number of lost time work-related injuries	AR, page 102			Yes, limited assurance
CS*)	Rate of lost time work-related injuries per million hours worked (LTI-rate)	AR, page 102			Yes, limited assurance
CS*)	Sick leave	AR, page 80, 102			Yes, limited assurance
COMPETENCE DEVELOPMENT, CULTURE AND VALUES THAT SUPPORTS OUR GOALS AND STRATEGY					
3-3	Management of material topics	AR page 84-87 MAR page 14, 22			Yes, limited assurance
401-1	New employee hires and employee turnover	HR, page 5-7			Yes, limited assurance
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	See comment	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 hours.	Not applicable	Yes, limited assurance
401-3	Parental leave	HR, page 7-8			Yes, limited assurance
402-1	Minimum notice periods regarding operational changes	See comment	Regulated by Norwegian law		Yes, limited assurance
404-1	Average hours of training per year per employee	HR, page 8			Yes, limited assurance
404-2	Programs for upgrading employee skills and transition assistance programs	AR, page 102			Yes, limited assurance
404-3	Percentage of employees receiving regular performance career development reviews	AR, page 102			Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
DIVERSITY AND EQUAL OPPORTUNITIES					
3-3	Management of material topics	AR, page 88-89 MAR, page 14, 23			Yes, limited assurance
405-1	Diversity of governance bodies and employees	HR, page 9			Yes, limited assurance
405-2	Ratio of basic salary and remuneration of woman to men	AR, page 103	No significant differences in ratio across employee groups		Yes, limited assurance
SUSTAINABLE SOURCING					
3-3	Management of material topics	AR, page 90-93 MAR, page 14, 23-26			Yes, limited assurance
414-1	New suppliers that were screened using social criteria	AR, page 91-93			Yes, limited assurance
414-2	Negative social impacts in the supply chain and actions taken	AR, page 91-93, MAR, page 23-26 Human rights and decent working conditions report, page 5			Yes, limited assurance
308-1	New suppliers that were screened using environmental criteria	AR, page 91-93			Yes, limited assurance
308-2	Negative environmental impacts in the supply chain and actions taken	AR, page 91-93 MAR, page 23-26			Yes, limited assurance
BUSINESS ETHICS AND ANTI-CORRUPTION					
3-3	Management of material topics	AR, page 94-95 MAR, page 14, 26			Yes, limited assurance
205-1	Operations assessed for risks related to corruption	Compliance report, page 5			Yes, limited assurance
205-2	Communication and training about anti-corruption policies and procedures	AR, page 94-95 HR, page 4-5	We will be working on improving our systems to be able to report on region and employee category		Yes, limited assurance
205-3	Confirmed incidents of corruption and actions taken	See comment	No incidents in 2022		Yes, limited assurance
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	See comment	No incidents in 2022		Yes, limited assurance

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third party assurance
HUMAN RIGHTS					
3-3	Management of material topics	AR, page 96-98, MAR, page 14, 26-27			Yes, limited assurance
412-2	Employee training on human rights policies or procedures	AR, page 84, 97 CoC	All employees are trained in human rights which is part of the mandatory introduction programme.		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 CoC Annex 2			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 96-98 Human rights and decent working conditions report page 8-12 Human rights policy			Yes, limited assurance
408-1	Operations and suppliers at significant risk for incidents of child labour	AR, page 96-98 Human rights and decent working conditions report, page 5-7, 11 Human rights policy			Yes, limited assurance
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	AR, page 96-98 Human rights and decent working conditions report, page 5-7, 11 Human rights policy			Yes, limited assurance