

GRI Index

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GRI Content Index

The Global Reporting Initiative (GRI) Content Index 2018 for this report 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 2018 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 2018. References to pages in the index below are to the Annual and Sustainability Report 2018. All GRI Standards are from 2016.

GRI 102: General Disclosures

Indicator	Description	Omission/Comment	Page
Organizational profile			
102-1	Name of the organization		1
102-2	Activities, brands, products, and services		Inside cover
102-3	Location of headquarters		Inside cover
102-4	Location of operations		Inside cover
102-5	Ownership and legal form		61
102-6	Markets served		Inside cover, 53
102-7	Scale of the organization		Inside cover, 53, 82–83, 121
102-8	Information on employees and other workers		123
102-9	Supply chain		36–37
102-10	Significant changes to the organization and its supply chain		Inside cover, 2, 6–7
102-11	Precautionary Principle or approach		125
102-12	External initiatives		3, 7, 38, 125
102-13	Membership of associations		125
Strategy			
102-14	Statement from senior decisionmaker		6–7
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior		28, 40, 43, 64, 125
Governance			
102-18	Governance structure		60–64
Stakeholder engagement			
102-40	List of stakeholder groups		9, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
102-41	Collective bargaining agreements		123
102-42	Identifying and selecting stakeholders		8–9, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
102-43	Approach to stakeholder engagement		8–9, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
102-44	Key topics and concerns raised		9, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
Reporting practice			
102-45	Entities included in the consolidated financial statements		105, 121
102-46	Defining report content and topic Boundaries		121, GRI p 3, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
102-47	List of material topics		GRI p 4–5
102-48	Restatements of information		121–124
102-49	Changes in reporting		121
102-50	Reporting period		121
102-51	Date of most recent report		121
102-52	Reporting cycle		121
102-53	Contact point for questions regarding the report		136
102-54	Claims of reporting in accordance with the GRI Standards		121
102-55	GRI content index		GRI
102-56	External assurance		127

GRI 103: Management Approach

Topics	Material topic & boundary 103-1	The management approach and its components 103-2	Evaluation of the management approach 103-3
Economic performance	27, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	53–64, 126	4–5, 27
Anti-corruption	43, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	43, 76, 125–126	43
Anti-competitive behavior	43, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	43,76, 126	35, 43
Materials	32, 36–37, 78, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	36–37, 44–47, 126	44–47, 126
Energy	32, 36–37, 48–49, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	36–37, 48–49, 126–127	35, 48–49, 122, 126, 127
Water	36–37, 40, 78, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	40, 121	40, 121, 127
Biodiversity	36–40, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	35, 36–40, 126	35, 38–40, 127
Emissions	36–37, 48–49, 78, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	34–35, 48–49, 78, 126	34–35, 48–49, 78, 122, 127
Effluents and Waste	36–37,58, 78, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	40, 126	40, 78, 126
Environmental Compliance	36–37, 78, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	43, 78, 126	43, 78, 126
Supplier Environmental assessment	36–37, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	38–39, 126	40
Occupational health and safety	32–33, 41, 43, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	41, 43, 126	41, 43
Training and education	27–28, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	28	42–43
Diversity and Equal Opportunity	7, 41–43, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	41–43, 126	41–43
Non-discrimination	33, 42, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders	125–126	42–43
Freedom of Association and Collective Bargaining	33, 40	35, 40, 125	35, 40
Child Labor	33, 40	35, 40, 125	35, 40, 43, 35
Forced and Compulsory Labor	33, 40	35, 40, 125	35, 40
Rights of Indigenous Peoples	33, 36, 38, GRI p 6	35, 125, GRI p 6	35, GRI p 6
Local Communities	39, 50–51	39, 50–51	35, 39, 50–51
Supplier Social Assessment	36	40	35, 40
Customer Health and Safety	44–45, 78	44–45	44–45
Marketing and Labeling	44–45, 78	44–45	44–45
Customer Privacy	79	79	44–45
Socioeconomic Compliance	43	43	43

Topic-Specific Standards

GRI 200: Economic

Indicator	Description	Omission/Comment	Page
Material topic: GRI 201: Economic performance			
201-1	Direct economic value generated and distributed		124
Material topic: GRI 205: Anti-corruption			
205-3	Confirmed incidents of corruption and actions taken		43
Material topic: GRI 206: Anti-competitive behavior			
206-1	Legal actions for anti-competitive behavior, antitrust and monopoly practices		43

GRI 300: Environment

Indicator	Description	Omission/Comment	Page
Material topic: GRI 301: Materials			
301-1	Materials used by weight or volume		121
Material topic: GRI 302: Energy			
302-1	Energy consumption within the organization		122
302-3	Energy intensity		122
Material topic: GRI 303: Water			
303-1	Water withdrawal by source		121
303-3	Water recycled and reused		121
Material topic: GRI 304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		38
Material topic: GRI 305: Emissions			
305-1	Direct (scope 1) GHG emissions		122
305-2	Energy indirect (scope 2) GHG emissions		122
305-3	Other indirect (scope 3) GHG emissions		122
305-4	GHG emissions intensity	Scope 3 not included.	122
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		122
Material topic: GRI 306: Effluents and Waste			
306-1	Water discharge by quality and destination	We do not report where water is discharged. The water quality is regulated by our environmental- and production permits.	78, 121
306-2	Waste by type and disposal method	Disposal method not included in Annual and Sustainability Report 2018. Hazardous waste is sent for external destruction.	121
Material topic: GRI 307: Environmental compliance			
307-1	Non-compliance with environmental laws and regulations		43
Material topic: GRI 308: Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria		40

GRI 400: Social

Indicator	Description	Omission/Comment	Page
Material topic: GRI 403: Occupational Health and Safety			
403-1	Workers representation in formal joint management-worker health and safety committees		41
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Zero work related fatalities in 2018. Absentee rate not included.	123
Material topic: GRI 404: Training and Education			
404-3	Percentage of employees receiving regular performance and career development reviews		42
Material topic: GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees		70–73, 123
405-2	Ratio of basic salary and remuneration of women to men		124
Material topic: GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		43
Material topic: GRI 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		40
Material topic: GRI 408: Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor		40
Material topic: GRI 409: Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		40
Material topic: GRI 411: Rights of Indigenous People			
411-1	Incidents of violations involving rights of indigenous peoples		40
Material topic: GRI 413: Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs		39–40, 50–51, https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
413-2	Operations with significant actual and potential negative impacts on local communities		36–37, 78, 121–122 https://www.billerudkorsnas.com/sustainability/our-sustainability-report/our-stakeholders
Material topic: GRI 414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria (incl. labor practices, human rights)		40
Material topic: GRI 416: Customer Health and Safety			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		44
Material topic: GRI 417: Marketing and Labeling			
417-2	Incidents of non-compliance concerning product and service information and labeling		44
417-3	Incidents of non-compliance concerning marketing communications		44
Material topic: GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		43–44
Material topic: GRI 419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area		43

Management Approach

The description about how BillerudKorsnäs manages its material topics and their related impacts are included in the Annual and Sustainability report. Additional information can be found below. Please see page references on page 3 in this appendix.

General

The Board and the company's Executive Leadership Team are responsible for formulating targets and strategies.

Economic

Finance is responsible for all economic follow-up and reporting in general.

Environmental

The managers of the plants and the units are responsible for work on improvements, supported by the business and management systems.

Social

Labor practices

Responsibility for and governance of health and safety rests with HR, but is run operationally by the unit managers.

Human rights

The company works to comply with the UN's Universal Declaration of Human Rights and is a member of the UN Global

Compact. 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 ensuring that the code is applied.

Society

Responsibility for steering the company's work on compliance with the law lies with the Legal function, which formulates policies on anti-corruption and competition issues. These are signed by the CEO as the holder of ultimate responsibility.

Product responsibility

The product safety group, which comprises representatives of all the plants, works to ensure that regulations, legislation and other requirements are met the world over. The technical customer support functions of the three business areas are responsible for registering grievances and complaints about products and other product-related management, which may apply to the company's product liability and which, depending on the issue, are passed on for action within the company.

Supplier Assessments – environment, labor practices, human rights and society

Systems used

Purchasing, Supply Chain Management, Pulp

A process for assessment by self-assessment and physical meetings is used since 2014. By 2020, the target is to have suppliers representing 75 percent of the purchase value spent assessed within three years cycles. Suppliers representing a spend above SEK 100 000 shall according to the model be assessed regarding a specific supplier assessment process, described at <http://billerudkorsnas.com/Sustainability> and in the Annual and Sustainability report.

For specific information regarding our audits in the Asian market, please see our Annual and Sustainability report, page 40.

Forestry

According to legislation, demand for PEFC™ certification among contractors, collective agreements for the employees and contractual agreements based on mutual responsibilities all relevant criteria are covered by the annual supplier assessment procedures for the forestry contractors. Child and forced labor is not a risk in the operations. Responsible forestry includes conducting consultation with reindeer herders. Consultation with indigenous

people take place regularly to discuss plans and how to avoid or mitigate negative impact. In case of harvest in areas important to reindeer grazing we carry out consultations with Sami reindeer herding associations covering. No forest operations affecting areas important to reindeer grazing were carried out in 2018. This means that no consultation was carried out with reindeer herders this year.

For wood supply there are specific guidelines and routines to avoid unacceptable sources in accordance with its Chain of Custody certification and the EU Timber Regulation. Six new contractors were introduced and assessed in 2018.

Processes used, identification, assessment practices

Purchasing, Supply Chain Management, Pulp

The process is described at <http://billerudkorsnas.com/Sustainability>. The target for Supply Chain is to evaluate all suppliers representing more than one percent of the total volume of business by physical meetings during a three-year period. In 2016 all Pulp suppliers were assessed according to BillerudKorsnäs common regulations. They were all found to be low risk suppliers and were approved for three years due to our standards.

Forestry

Mainly processes are ensured by the legislation, annual supplier assessments, contracts, certification and follow-up, see also Annual and Sustainability Report 2018, page 40. All forestry contractors are assessed annually through audits, grievances mechanisms and contractual reviews. The assessment document specifies a number of demands that shall be followed from day one to ensure the social topics for employees in the companies are upheld, as collective agreements, assurances and security arrangements. Also, competence, equipment and sub-contractors are checked according to social as well as environmental topics.

Actions taken

Purchasing, Supply Chain Management, Pulp, Forestry
Regarding all supplier assessments in 2018, there were no major non-conformities and all suppliers were approved.

Expectations defined

Purchasing, Supply Chain Management, Pulp, Forestry
Common agreement templates covering this area are used. The expectations in the agreement called "Purchaser standards for business partners" define what shall be achieved as well as what shall be mitigated and avoided, <http://billerudkorsnas.com/sustainability>. For pulp suppliers' expectations are defined in the contracts. In Supply Chain Management, environmental demands to develop sustainable transport solutions causing less negative impact from emissions are presented. For all three areas (Purchasing, Supply Chain Management, Pulp) socially oriented demands, such as no child labor, are presented. When purchasing cutting rights from forest owners it is defined which responsibility is placed on BillerudKorsnäs and the forest owner respectively by means of an annex in the contract. Beside economic or practical matters this is mainly about environmental protection to prevent the area from negative impacts. During the process of signing an agreement with contractors for logging etcetera the system APSE (www.apse.se), is used, which stipulates what should be included in a fair agreement while being business oriented. This is used as a basis for promoting fair business practices and professional work. On top of this it is demanded the forestry contractors shall be certified in accordance with the contractor standard in the PEFC™ system (www.pefc.se), which stipulates expectations on the contractor in a number of specific areas regarding environment and social topics.

Incentives

Purchasing, Supply Chain Management, Pulp, Forestry
For Forestry, contractors and transport suppliers are usually not explicitly paid according to quality even though there are quality parameters defined when agreements are set. Logging contractors are paid according to the volume produced and transporters are paid according to the volume delivered. But there are nevertheless incentives for all of them to perform well in order to improve operations and relations. When it comes to planting there is a quality related topic to the payment, however. As part of the follow-up work there are meetings used for detailed professional feedback, which in many cases is a strong incentive to perform well. There are better possibilities for a contractor to negotiate if the performance is of high quality. For Purchasing, Supply Chain Management and Pulp, there are no processes identified related to incentives beside contractual demands.

Scope and frequency

Purchasing, Supply Chain Management, Pulp, Forestry
See <http://billerudkorsnas.com/sustainability>. The assessment procedures based on audits cover transport suppliers in the supply chain from BillerudKorsnäs production sites to customers or specific terminals for further handling. Due to the low risk among the few suppliers of external pulp no additional assessments related to Pulp were conducted during 2018. All of the Forestry contractors are audited annually according to the procedure described above. They are as well internally assessed when it comes to the biological results on the areas where they have operated. As they shall be PEFC™ certified they are audited by samples from an external certification body. Also, according to the certification umbrellas run by BillerudKorsnäs for private forest owners and wood suppliers these are together with the Company annually sampled for external audits.

Impacts of termination

Purchasing, Supply Chain Management, Pulp, Forestry
When and how a relationship may be terminated is stipulated in contracts.