

GRI Index

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G4 Content Index GRI Standard Disclosures – ‘in accordance’ core

General Standard Disclosures

DMA and Indicators	Page Number (or Link)
	Information related to Standard Disclosures required by the ‘in accordance’ options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.
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Specific Standard Disclosures

DMA and Indicators	Page Number (or Link)	Omissions
	Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.

Category: Economic

Material aspect: Economic performance

G4-DMA	p. 48, 78-79, GRI p. 6
G4-EC1	p. 48

Category: Environmental

Material aspect: Materials

G4-DMA	p. 35, 52, 57, GRI p. 7
G4-EN1	p. 35, 52

Material aspect: Energy

G4-DMA	p. 57, GRI p. 7
G4-DMA	p. 45-46, 57 Aspect-specific DMA
G4-EN3	p. 52
G4-EN5	p. 51-52

Material aspect: Water

G4-DMA	p.35-36, 53, 57, GRI p. 7
G4-EN8	p.52
G4-EN10	p.53

Material aspect: Biodiversity

G4-DMA	p. 34-36, 51, 57, GRI p. 7
G4-DMA	p. 34-36, Sustainability Report 2015 p. 15 Aspect-specific DMA
G4-EN11	p. 35

Material aspect: Emissions to air

G4-DMA	p. 45, 57, GRI p. 7	All supply chain operations are not included and not all are possible to assess annually. The annual reporting is concentrated on the main emissions from wood and product transportation.
G4-DMA	p. 52 Aspect-specific DMA	
G4-EN15	p. 52	
G4-EN16	p. 52	
G4-EN17	p. 51, 53	
G4-EN18	p. 51-52	
G4-EN21	p. 52	

Material aspect: Effluents and waste

G4-DMA	p. 57, GRI p. 7
G4-EN22	p. 52
G4-EN23	p. 52

Material aspect: Products and services

G4-DMA	p. 20-21, 40, 42, 57, GRI p. 7
G4-EN27	p. 42

Material aspect: Compliance

G4-DMA	p. 34-35, 57, GRI p. 7
G4-EN29	p. 39

Material aspect: Transport

G4-DMA	p. 46, 51, 53, 57, GRI p. 8	Data on Effluents, Noise and Spills is omitted. We deem other impacts than energy use and emissions to air as insignificant. We currently lack some data for personnel transports due to limitations in the data reported from the travel agency.
G4-EN30	p.46, 53	

Material aspect: Supplier environmental assessment

G4-DMA	p. 34-36, 51, 57, GRI p. 8
G4-DMA	GRI p. 13 Aspect-specific DMA

DMA and Indicators	Page Number (or Link)	Omissions
G4-EN32	p. 35–36	
<i>Material aspect: Environmental grievance mechanism</i>		
G4-DMA	p. 34, 47, 57, GRI p. 8	
G4-DMA	p. 34, 47 Aspect-specific DMA	
G4-EN34	p. 34, 47	

Category: Social

Sub-category: Labor practices and decent work. Supports reporting to un global compact, principle no 6.

Material aspect: Occupational health and safety

G4-DMA	p. 39, 57, GRI p. 9	No reporting regarding injury rate, occupational diseases, lost day rate etc by region and gender or for independent contractors. Work environment is according to the legislation AFS 2001:01 the responsibility for each specific company (www.av.se/lagochratt/afs/afs2001_01.aspx). According to business codes we are not able to demand data. Diseases, lost days etc are dealt with within the contractor companies, in dialogue with the authorities when needed. We consider actions on the sites together with the contractors when accidents occur in order to avoid future problems. To enable this collaborative work BillerudKorsnäs started reporting work accident statistics for contractors in 2015.
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G4-DMA p. 37 Aspect-specific DMA

G4-LA5 p. 37

G4-LA6 p. 54-55

Material aspect: Training and education

G4-DMA	p. 39, 57, GRI p. 9	No reporting for part of the Standard Disclosure regarding statistics for performance and career development review by gender and employer category. There is not yet any common system in place to handle this specific statistic's activity for the whole company. So far all managers are reporting their reviews to the HR department.
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G4-LA11 p. 39, 41, 55

Material aspect: Diversity and equal opportunity

G4-DMA	p. 38–39, 54–55, 57, GRI p. 9	Minority statistics are not disclosed. Age groups are not disclosed for all employee categories, only for blue collar and white collar workers. Neither is statistics regarding employee category by gender available. Integrity and discrimination legislation such as the Personal Data Act and the Discrimination Act in principle prohibits statistics based only on ethnicity. (www.riksdagen.se and www.do.se/Fakta/Diskrimineringslagen .) The company will not arrange any statistics that could be questioned according to this legislation. Instead diversity and equality is promoted by policies and groups organized to coordinate these issues and by action plans.
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G4-LA12 p.54–55

Material aspect: Equal remuneration for women and men

G4-DMA	p. 39, 55, 57, GRI p. 9	Only basic salary in remuneration assessments. Remuneration assessments are conducted according to legislation. Additional remuneration is already gender neutral according to collective agreements.
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G4-DMA p. 38-39, 55, 57 Aspect-specific DMA

G4-LA13 p. 38–39, 54-55

Material aspect: Supplier assessment for labor practices

G4-DMA p. 35, 51, 57, GRI p. 9

G4-DMA GRI p. 13-14 Aspect-specific DMA

G4-LA14 p. 35–36

Material aspect: Labor practices grievance mechanisms

G4-DMA p. 39, 57, GRI p. 9

G4-DMA GRI p. 9 Aspect-specific DMA

G4-LA16 p. 34-36, 39, 47

Sub-category: Human rights. Supports reporting to un global compact, principle no 1, 2, 3, 4, 5 and 6.

Material aspect: Non-discrimination

G4-DMA p. 39, 56, GRI p. 10

G4-HR3 p. 39

DMA and Indicators	Page Number (or Link)	Omissions
<i>Material aspect: Freedom of association and collective bargaining</i>		
G4-DMA	p. 34–36, GRI p. 10	
G4-DMA	p. 39 Aspect-specific DMA	
G4-HR4	p. 36	
<i>Material aspect: Child labor</i>		
G4-DMA	p. 35–36, 39, GRI p. 10	
G4-HR5	p. 35–36, 39	
<i>Material aspect: Forced or compulsory labor</i>		
G4-DMA	p. 35–36, 39, GRI p. 10	
G4-HR6	p. 35–36, 39	
<i>Material aspect: Respect for indigenous people</i>		
G4-DMA	p. 34–35, GRI p. 10	
G4-HR8	p.34	
<i>Material aspect: Supplier human rights assessment</i>		
G4-DMA	p. 35–36, 51, GRI p. 10	
G4-DMA	GRI p. 13-14 Aspect-specific DMA	
G4-HR10	p. 36	
<i>Material aspect: Human rights grievance mechanisms</i>		
G4-DMA	p. 34–35, 39, GRI p. 10	
G4-DMA	p. 34-36, 39, 47, GRI p. 10 Aspect-specific DMA	
G4-HR12	p. 34–35, 39	
<i>Material aspect: Anti-corruption</i>		
G4-DMA	p. 39, GRI p. 11	
G4-DMA	p. 35, 39, 47, GRI p. 11 Aspect-specific DMA	
G4-SO5	p. 39	
<i>Material aspect: Anti-competitive behavior</i>		
G4-DMA	p. 39, GRI p. 11	
G4-SO7	p. 39	
<i>Material aspect: Compliance</i>		
G4-DMA	p. 39, GRI p. 11	
G4-SO8	p. 39	
<i>Material aspect: Supplier assessment for impacts on society</i>		
G4-DMA	p. 34–35, 39, 51, GRI p. 11	
G4-DMA	GRI p. 13-14 Aspect-specific DMA	
G4-SO9	p.36	
<i>Material aspect: Grievance mechanisms for impacts on society</i>		
G4-DMA	p. 34–35, 47, GRI p. 11	
G4-DMA	p. 34-36, 47 Aspect-specific DMA	
G4-SO11	p. 34, 47	
Sub-category: Product responsibility		
<i>Material aspect: Customer health and safety</i>		
G4-DMA	p. 41, GRI p. 12	
G4-DMA	p. 41 Aspect-specific DMA	
G4-PR2	p. 41	
<i>Material aspect: Product and service labeling</i>		
G4-DMA	p. 41, GRI p. 12	
G4-DMA	p. 41 Aspect-specific DMA	
G4-PR4	p. 41	
G4-DMA	p. 41, GRI p. 12	
G4-PR7	p. 41	
<i>Material aspect: Customer privacy</i>		
G4-DMA	p. 41, GRI p. 12	
G4-PR8	p. 41	
<i>Material aspect: Compliance</i>		
G4-DMA	p. 41, GRI p. 12	
G4-PR9	p. 41 Substantiated complaints	

Index disclosures on management approach (specific standard disclosures)

Governance – responsibility and resources

The Board and the company's Senior Management Team are responsible for formulating targets and strategies. Read more about management approach on pages 31 and 57.

Economic – responsibility and resources

Finance is responsible for all economic follow-up and reporting in general. Read more about management approach on pages 31, 35, 39, 40, 43, 45 and 70.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Results	Positive impact on the company's value and profits, jobs and local community development.	Fundamental to the company's existence and its sustainable development.	Fundamental to stability in all business relations.	Business plans, Financial follow-up, Internal control, Audits	Create positive value for shareholders but also for customers, employees, other stakeholders. Financial targets Sustainability targets

Environmental – responsibility and resources

The managers of the plants and the units are responsible for work on improvements, supported by the business and management systems. Read more about management approach on pages 35, 45 and 57.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Materials	Risk of negative impact on wood supplies if forestry is not managed sustainably. Negative impact on supplies of resources regarding chemicals. On the other hand, the choice of materials for products may result in a positive environmental impact.	Great need for renewable wood raw materials and chemicals for production with a minimal environmental impact.	Suppliers are involved in extracting and producing raw materials and thus risk impacting on the environment.	Operational policy ISO 14001 Forestry certification FSC and PEFC Supplier assessments Monitoring operational data	Safeguard supply of materials and their use as required for the company's operations and avoid negative environmental impacts.
Energy	Risk of negative environmental impacts if fossil energy is used.	Major need for energy, primarily renewable and fossil-free. High efficiency required for minimal environmental impact.	Suppliers are involved in extracting and producing energy and thus risk impacting on the environment.	Operational policy ISO 14001 ISO 50001 Business plans Monitoring operational data	Safeguard supply of energy and its use as required for the company's operations and avoid negative environmental impacts. Sustainability targets.
Biodiversity	Risk of negative impact on biodiversity in forestry.	The company's forestry and purchasing of wood raw materials must meet requirements regarding consideration for high conservation value.		Operational policy Timber supply guidelines ISO 14001 Forestry certification FSC and PEFC Supplier assessments	Avoid negative impacts and improve prerequisites for high conservation value. Sustainability targets.
Air emissions	Risk of negative impact on air quality with acidifying substances and particles in the areas surrounding the plants and emissions of greenhouse gases.	The company's plants must meet conditions for production and contribute towards reduced climate impact.		Operational policy Climate strategy ISO 9001 ISO 14001 Production monitoring Measurement systems	Avoid negative impacts, satisfy production conditions and through the climate strategy and the vision for fossil-free production reduce the negative impacts of climate gases. Sustainability targets.
Effluents and waste	Risk of negative impacts in watercourses through emissions of eutrophying substances and nutrients and in waste management	The company's plants must satisfy production conditions and not place the ecological status of water and soil at risk.		Operational policy ISO 9001 ISO 14001 Production monitoring Measurement systems and control programs	Avoid negative impacts and satisfy production conditions.
Products and services	Opportunities to reduce negative impact in customers' choices of more environmentally-friendly paper and board options than others.	Environmental performance of products is valued by customers and brand owners, which affects business.	The environmental performance of products is important for many consumers and for customers' business.	Operational policy ISO 9001 ISO 14001 ISO 50001 Production monitoring Measurement systems and control programmes External LCA and EPD External evaluation systems such as DJSI, CDP and EcoVadis	Develop and report reduced environmental impact in a life cycle perspective compared with alternative packaging solutions.
Compliance	Risk of environmental impacts and negative impacts on production, costs and brand if legislation is not complied with and production conditions are not satisfied.	The company must comply with legislation and satisfy production conditions to be able to operate.		Code of Conduct Operational policy ISO 14001 Measurement systems and control programs Procedures/systems for compliance with the law	
Procedures/ systems for compliance with the law	Avoid negative effects on production, costs and brands and create opportunities for positive effects in the future.				

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Transport	Negative impacts through emissions from vehicles that run on fossil fuels and disturbance for local communities. Opportunity to reduce negative impacts by developing and using better transport solutions and technologies.	The company must have transport solutions that meet internal and customer requirements on cost, function, punctuality and environmental performance.	Suppliers of transport services must take into account and meet the requirements set by the company in order to continue as suppliers.	Code of Conduct Purchasing policy ISO 14001 Supplier assessment	Reduce negative impact of emissions and local traffic relating to transport. Sustainability targets.
Supplier assessment	Opportunity to reduce negative impacts through dialogue with potential suppliers and selecting those that best meet the company's requirements and guidelines.	Suppliers often have a major impact on a product's ultimate environmental performance so it is important for the company to both influence work towards improvements and to be selective.	Suppliers of goods and services must take into account and meet the requirements set by the company in order to continue as suppliers.	Code of Conduct Purchasing policy ISO 14001 Supplier assessment	Reduce negative impacts in purchasing goods and services
Grievance mechanisms	External and internal opinions on the business make a positive contribution towards improvements. Clear mechanisms for addressing grievances show that the company is positive towards openness and to receiving views.	To ensure that there is no deviation from the company's Code of Conduct, it is important that grievances can easily be passed on to the company.		Code of Conduct Operational policy Timber supply guidelines ISO 14001 FSC and PEFC Forestry Template for managing non-compliance Information on website	Ensure that there are functions in place such that important opinions on the business come in, can be used to avoid negative effects and contribute towards positive development.

Labour practices – responsibility and resources

Responsibility for and governance of health and safety rests with HR, but is run operationally by the unit managers. Read more about management approach on pages 37-39 and 57.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Occupational health and safety	Risk of negative impacts if health and safety at work is not good or may lead to accidents. Opportunity for reduced or positive impact if preventive work or rehabilitation works well.	Employees who enjoy their work, feel good and do not suffer accidents are crucial to the company's ability to fulfil its strategies and meet its targets.		Operational policy Health policy ISO 14001/OHSAS 18001 Collaboration council Safety procedures Risk analyses/Safety rounds Injury and incident reporting Performance reviews Employee surveys Health and safety action plans	Eliminate negative impacts such that all employees enjoy good health and safety at work. Improve health through special initiatives. Sustainability targets
Training and education	Positive impact on employees' development opportunities, wellbeing and self-confidence through improved expertise.	Well trained staff who are able to foster wellbeing and create good results for the company.		Operational policy Talent management strategy Induction Trainee program Method-based development work Performance reviews Leadership Academy E-training on focus areas Special training initiatives	Deliberate talent management and needs-based training have a positive impact on the level of expertise. Sustainability targets
Diversity and equal opportunity	Diversity and equal opportunity increase commitment and competence which help the company reach its targets.	The company needs to have broadbased expertise and make the most of the commitment and expertise of all employees.		Code of Conduct Talent management strategy Guidelines for work on diversity Guidelines and activities to handle harassment Diversity group	Increase diversity to positively develop skills and commitment through internal measures and recruitment. Sustainability targets
Equal remuneration	Equal pay for equal work is fundamental to equal treatment of all employees and justice in this regard is felt to be positive.	Fair pay motivates employees and is good for the company's results.		Pay policy Performance reviews Pay reviews Pay surveys and measures	Ensure that equal pay is set for equal work for positive development of employee motivation.
Supplier assessment	Working conditions at suppliers must fulfil fundamental requirements to be able to be seen as sustainable. The company can also avoid negative impact and positively influence such development.	It is important for the company to assess working conditions at suppliers to safeguard sustainability in the supplier chain.	Suppliers that are assessed can be influenced to carry out improvements.	Code of Conduct Purchasing policy ISO 14001 Supplier assessment	Avoid negative impacts from the purchase of goods and services and positively influence suppliers. Sustainability targets
Grievance mechanisms	External and internal opinions on the business make a positive contribution towards improvements. Clear mechanisms for addressing grievances show that the company is positive towards openness and to receiving views.	To ensure that there is no deviation from the company's Code of Conduct, it is important that grievances can easily be passed on to the company.		Code of Conduct Communication policy ISO 14001 FSC and PEFC Forestry Whistleblower policy Whistleblower function Audit committee- Internal control-Legal dep. Sustainability Council	Ensure that there are functions in place such that important opinions on the business come in, can be used to avoid negative effects and contribute towards positive development.

Human rights – responsibility and resources

The company complies 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. Read more about management approach on pages 34, 35, 39 and 56.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Non-discrimination	Discrimination at the workplace would be extremely negative for employees affected and the company.	Discrimination must not take place within the company.	Discrimination must not take place at the supplier stage and suppliers can be influenced by the company's requirements.	Code of Conduct Diversity policy Guidelines and activities to handle harassment Pay policy Diversity group Whistleblower policy Whistleblower function Supplier assessment	To avoid negative effects, work for and ensure that discrimination does not take place within the company or among suppliers.
Freedom of association and collective bargaining	Freedom of association and the right to collective bargaining is a positive and obvious part of operations.	It is important for the company's relationship with its employees that freedom of association and the right to collective bargaining are in place.	Freedom of association and the right to collective bargaining must be present such that suppliers can be influenced by the company's requirements.	Code of Conduct Collective agreements Supplier assessment	To avoid negative effects on relations between the company and its employees or suppliers, work for and safeguard freedom of association and the right to collective bargaining (*See above)
Child labour	Avoiding the negative effects of child labour is obviously fundamental to operations.	It is important for the company not to be involved in children being subjected to illegal labour and exploitation.	Child labour must not take place among suppliers, so suppliers are subject to the requirements set during assessments.	Code of Conduct Whistleblower policy Whistleblower function Supplier assessment	To avoid negative effects for people affected or for the company's reputation, the risk of illegal child labour must be eliminated.
Forced labour	Avoiding the negative effects of forced labour is obviously fundamental for the company.	It is important for the company not to be involved in forced labour and exploitation of human beings.	Forced labour must not take place among suppliers, so suppliers are subject to the requirements set during assessment.	Code of Conduct Whistleblower policy Whistleblower function Sustainability Council Supplier assessment	To avoid negative effects for people affected or for the company's reputation, the risk of forced labour must be eliminated.
Indigenous rights	The rights of indigenous people are important to ensure that there is no negative impact on their opportunities to practice their traditional culture and livelihoods.	The company's forestry may threaten indigenous rights if consultation does not take place.	Indigenous people can be affected by the company's forestry and need consultation.	Code of Conduct Consultation procedure	To avoid negative effects for indigenous peoples, consultation must be carried out before measures which may have an impact.
Supplier assessment	Human rights must be met at suppliers if business is to be able to be seen as sustainable. The company can also avoid negative impact and positively influence such development.	It is important for the company to evaluate human rights at suppliers to safeguard sustainability in the supply chain.	Suppliers that are assessed can be influenced to carry out improvements.	Code of Conduct Purchasing policy ISO 14001 Supplier assessment	Avoid negative impacts from the purchase of goods and services and positively influence suppliers. Sustainability targets
Grievance mechanisms	External and internal opinions on the business help to ensure that negative impacts are avoided and improvements achieved. Clear grievance mechanisms show that the company is positive towards openness and accessibility.	To ensure that there is no deviation from the company's Code of Conduct, it is important that views can easily be passed on to the company.		Code of Conduct Communication policy ISO 14001 FSC and PEFC Forestry Whistleblower policy Whistleblower function Audit committee- Internal control-Legal dep.	Ensure that there are functions in place such that important opinions on the business come in, can be used to avoid negative effects and contribute towards positive development.

Society – responsibility and resources

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. Read the management approach on pages 35 and 39.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Anti-corruption	Corrupt businesses have a negative effect on individuals and serious companies like BillerudKorsnäs and mean that development stagnates, giving rise to many negative effects in society.	Corrupt business is not accepted in the company and it is therefore important to combat the risk of this occurring.		Code of Conduct Anti-corruption policy Training programme Whistleblower policy Whistleblower function	Ensure that there is knowledge of corruption and that functions are in place for reporting non-compliance.
Anti-competitive behaviour	Anti-competitive behaviour is damaging to serious business and would have a negative and damaging effect on the company's brand, was it to occur.	Anti-competitive behaviour is not accepted within the company and it is therefore important to combat the risk of it occurring.		Code of Conduct Policy for compliance with competition law Training programme Whistleblower policy Whistleblower function	Ensure that there is knowledge of competition law and that functions are in place for reporting non-compliance.
Compliance	The risk of an extremely negative impact on every aspect of the company's business and on trust if legislation is not complied with.	The company must comply with legislation in order to be able to run and develop the business and avoid costly court cases.		Code of Conduct Operational policy Policy compliance international sanctions ISO 14001 Internal control Procedures/systems for compliance	Avoid negative effects on the business, costs and brands and create opportunities for positive effects in the future.
Supplier assessment	Suppliers must comply with relevant legislation to ensure that business relations are seen as sustainable. The company can also avoid negative impacts and positively influence development.	It is important for the company to evaluate whether legislation that affects business operations is complied with by suppliers such that the company's own operations are not negatively affected.	Suppliers that are evaluated can be influenced to carry out improvements.	Code of Conduct Purchasing policy ISO 14001 Supplier assessment	Avoid negative impacts from the purchase of goods and services and positively influence suppliers. Sustainability targets
Grievance mechanisms	External and internal opinions on the business help to ensure that negative impacts are avoided and improvements achieved. Clear grievance mechanisms show that the company is positive towards openness and accessibility.	To ensure that there is no deviation from the company's Code of Conduct, it is important that grievances can easily be passed on to the company.		Code of Conduct Communication policy ISO 14001 FSC and PEFC Forestry Whistleblower policy Whistleblower function	Ensure that there are functions in place such that important opinions on the business come in, can be used to avoid negative effects and contribute towards positive development.

Product responsibility – responsibility and resources

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. Read more about the management approach on page 41.

Aspect	Impacts of the aspect	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
Customer health and safety	Deficiencies which place customers' health and safety at risk can cause major negative effects on the company's production, trust and business.	The risk of deficiencies in customer health and safety can and must be eliminated through internal measures.	It is essential that customers do not risk being negatively affected.	Code of Conduct Chemicals groups Product safety group Internal and external checks Sales procedures	Carry out chemicals checks at the plants and ensure that legislation is followed in production. Company-wide, ensure that all current regulations and legislation on the sale of products are complied with.
Labelling products and services	Incorrectly labelling product performance and inability to fulfil promises could lead to problems in handling and use of the end product.	It is important for the company that products are correctly labelled to ensure that there are no negative effects on customers or business operations.	It is essential that customers do not risk being negatively affected.	Code of Conduct ISO 9001/ISO 14001 FSSC 22000 Chemicals groups Product safety group FSC and PEFC Chain of Custody Sales procedures	When products leave the plants, product safety and transport documentation must be assured. When products are sold, legislation must be complied with and the right product must be sold for the relevant need.
Responsible marketing	Marketing that leads to customers being led to purchase on incorrect grounds must not take place within the company.	It is important for the company that marketing is correct, to ensure that business does not suffer.		Code of Conduct Communication policy FSSC 22000 FSC and PEFC Chain of Custody	The company's communication must be correct.
Customer confidentiality	Deficiencies in processing customers' confidential information and in customer confidentiality can have a major negative impact on the company's trust and business.	The risk of deficiencies in handling customer information can and must be eliminated through internal measures.	It is important for customers not to suffer from confidential information ending up in the wrong hands.	Code of Conduct Communication policy Customer case management system	Customer confidentiality and information must be handled with the greatest care.
Compliance	The risk of an extremely negative impact on every aspect of the company's business and on trust if legislation and regulations are not complied with.	The company must show compliance in order to develop the business together with partners and to avoid costly court cases. Transparency builds trust.		Code of Conduct Operational policy ISO 14001 Internal control Procedures/systems for compliance	Avoid negative effects on the business, costs and brands and create opportunities for positive effects in the future.

Aspect-specific G4-dma-b supplier assessments - environment, labour 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. The target is to have suppliers representing 75 per cent 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>

All new Purchasing suppliers in 2016 were initially screened, according to the six criteria in the model. All SCM suppliers were assessed during 2014-2016. No new pulp suppliers were introduced during 2016.

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 labour is not a risk in the operations. Indigenous people are met annually to discuss plans and how to avoid or mitigate negative impact. 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. Forestry will during 2016 adapt a new model to its transport supplier assessments. Four new contractors were introduced and assessed in 2015.

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. According to the low risk among the few suppliers of external pulp the assessments were during 2016 conducted as self-audits according to a questionnaire developed by Purchasing.

Forestry

Mainly processes are ensured by the legislation, annual supplier assessments, contracts, certification and follow-up. On top of that there is a complaints mechanism in place giving stakeholders the possibility to give their views on performance in the operations. If there are any complaints related to specific contractors, they are contacted by BillerudKorsnäs in order to evaluate what has happened and to solve the issue in a proper way.

All forestry contractors are assessed annually by 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 aspects 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 aspects.

Actions taken

Purchasing, Supply Chain Management, Pulp
Regarding all supplier assessments in 2015, there were no major non-conformities. All suppliers were approved.

Forestry

Some actions that had to be taken by contractors in forestry were about PEFC certification, fire protection equipment and health occupational services.

Expectations defined

Purchasing, Supply Chain Management, Pulp
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. See also page 36. 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, Pulp, Supply Chain Management) socially oriented demands, such as no child labour, are presented.

Forestry

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 etc 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 aspects.

Incentives

Purchasing, Supply Chain Management, Pulp
No processes identified related to incentives beside contractual demands.

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 aspect to the payment, however. As part of the follow-up work there are meetings used for detailed professional feed-back, 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.

Scope and frequency

Purchasing, Supply Chain Management, Pulp

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 the assessments were during 2016 conducted as self-audits according to a questionnaire developed by Purchasing.

Forestry

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 FSC and PEFC 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

When and how a relationship may be terminated is stipulated in contracts.

Forestry

According to the contracts there are paragraphs saying when and how termination may be conducted. If an assessment theoretically should show the quality is far from expected BillerudKorsnäs has the possibility to terminate the contract. Before doing that it is reasonable to discuss the matter with the contractor and decide how the contractor shall reach the expected level of performance.