

GRI Appendix

Details for the GRI Standards review

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GRI Content Index

The Global Reporting Initiative (GRI) Content Index 2019 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 2019 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 2019. References to pages in the index below are to the Annual and Sustainability Report 2019. All GRI Standards are from 2016 unless otherwise stated.

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		1
102-3	Location of headquarters		Back cover
102-4	Location of operations		1
102-5	Ownership and legal form		60–61
102-6	Markets served		1, 53
102-7	Scale of the organization		1, 53, 60–61, 82–83, 126
102-8	Information on employees and other workers		126–127
102-9	Supply chain		40–44
102-10	Significant changes to the organization and its supply chain		54
102-11	Precautionary Principle or approach		127
102-12	External initiatives		35–36, 42, 127
102-13	Membership of associations		127
Strategy			
102-14	Statement from senior decision maker		4–5
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior		45–47, 50–51, 64, 127–128
Governance			
102-18	Governance structure		60–64
Stakeholder engagement			
102-40	List of stakeholder groups		GRI Appendix page 7
102-41	Collective bargaining agreements		126
102-42	Identifying and selecting stakeholders		GRI Appendix page 7
102-43	Approach to stakeholder engagement		GRI Appendix page 7
102-44	Key topics and concerns raised		129, GRI Appendix page 7
Reporting practice			
102-45	Entities included in the consolidated financial statements		106, 123
102-46	Defining report content and topic Boundaries		123, 129
102-47	List of material topics		129
102-48	Restatements of information		123–125
102-49	Changes in reporting		123
102-50	Reporting period		123
102-51	Date of most recent report		123
102-52	Reporting cycle		123
102-53	Contact point for questions regarding the report		140
102-54	Claims of reporting in accordance with the GRI Standards		123
102-55	GRI content index		GRI Appendix page 1
102-56	External assurance		131

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
General	Details regarding stakeholders' expectations on material topics (103-1) is provided in the section "Stakeholder Dialogue 2019" in GRI Appendix page 7. The materiality analysis (103-1) is provided on page 129 in the Annual and Sustainability Report. A general description of BillerudKorsnäs' management approach including its components (103-2) and evaluation (103-3) is provided in the section "Management Approach" in GRI Appendix page 6. Specific guidance regarding management approach is provided below.		
Economic performance	12–20, 53–64,	53–64, 128	2, 12–20
Anti-corruption	50–51	50–51, 76, 128	50–51
Anti-competitive behavior	50–51	50–51, 76, 128	50–51
Materials	15, 24, 28, 40–41, 48, 78	37–38, 40–41, 48, 128	37–38, 48, 128
Energy	13, 36, 40–41, 48	36, 40–41, 48, 124–125, 128	36, 48, 128
Water	40–41, 48, 78	48, 78, 124, 128	48, 78, 128
Biodiversity	40–42	40–42, 128	40–42, 128
Emissions	13, 16, 36, 40–41, 48, 78–79	36, 48, 78–79, 124–125, 128	36, 48, 78–79, 125, 128
Effluents and Waste	40–41, 58, 78	48, 124, 128	48, 78, 128
Environmental Compliance	40–41, 58, 78	48, 124, 128	48, 78, 128
Supplier Environmental assessment	40–44	42–44, 50, 128	42–44, 50, 128
Occupational health and safety	5, 14, 39	39, 126, 128	39, 128
Training and education	45–47	45–47, 128	45–47, 128
Diversity and Equal Opportunity	45–47	45–47, 128	45–47, 128
Non-discrimination	45–47	45–47, 50, 127–128	45–47, 50, 127–128
Freedom of Association and Collective Bargaining	43–44	43–44, 126	43–44
Child Labor	43–44	43–44, 50–51, 127	43–44
Forced and Compulsory Labor	43–44	43–44, 50–51, 127	43–44
Rights of Indigenous Peoples	42, 49	42, 49	42, 49
Local Communities	40–41, 49	49	49
Supplier Social Assessment	40–44	40–44, 50	40–44, 50
Customer Health and Safety	50–51, 76	50–51, 76	50–51, 76
Marketing and Labeling	37–38, 50–51, 76	37–38, 50–51, 76	37–38, 50–51
Customer Privacy	50–51, 77–78	50–51, 77–78	50–51, 77–78
Socioeconomic Compliance	50–51	50–51	50–51

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		125
Material topic: GRI 205: Anti-corruption			
205-3	Confirmed incidents of corruption and actions taken		50–51
Material topic: GRI 206: Anti-competitive behavior			
206-1	Legal actions for anti-competitive behavior, antitrust and monopoly practices		51

GRI 300: Environment

Indicator	Description	Omission/Comment	Page
Material topic: GRI 301: Materials			
301-1	Materials used by weight or volume		124
Material topic: GRI 302: Energy			
302-1	Energy consumption within the organization		124
302-3	Energy intensity		124
Material topic: GRI 303: Water			
303-1	Water withdrawal by source		124
303-3	Water recycled and reused		124
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	Due to land surveying being performed on land owned by Bergvik Skog Öst and BillerudKorsnäs we are not able to present detailed areal data concerning managed areal and set asides for biodiversity in 2019.	42, 125
Material topic: GRI 305: Emissions			
305-1	Direct (scope 1) GHG emissions		125
305-2	Energy indirect (scope 2) GHG emissions		125
305-3	Other indirect (scope 3) GHG emissions		125
305-4	GHG emissions intensity	Scope 3 not included.	125
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		124
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.	48, 58, 78, 124
306-2	Waste by type and disposal method	Disposal method not included in Annual and Sustainability Report 2019. Hazardous waste is sent for external destruction.	124
Material topic: GRI 307: Environmental compliance			
307-1	Non-compliance with environmental laws and regulations		51, 78, 124
Material topic: GRI 308: Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria		43–44

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		126
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		39, 126
Material topic: GRI 404: Training and Education			
404-3	Percentage of employees receiving regular performance and career development reviews		126
Material topic: GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees		70–73, 126
405-2	Ratio of basic salary and remuneration of women to men		127
Material topic: GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		51
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		43–44, 51
Material topic: GRI 408: Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor		43–44, 51
Material topic: GRI 409: Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		43–44, 51
Material topic: GRI 411: Rights of Indigenous People			
411-1	Incidents of violations involving rights of indigenous peoples		49
Material topic: GRI 413: Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs		42, 49, 78
413-2	Operations with significant actual and potential negative impacts on local communities		40–41, 78, 124–125
Material topic: GRI 414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria (incl. labor practices, human rights)		43–44
Material topic: GRI 416: Customer Health and Safety			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		51
Material topic: GRI 417: Marketing and Labeling			
417-2	Incidents of non-compliance concerning product and service information and labeling		51
417-3	Incidents of non-compliance concerning marketing communications		51
Material topic: GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		51
Material topic: GRI 419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area		50–51

Management Approach

The description of how BillerudKorsnäs manages its material topics and their related impacts are included in the focus areas and related impacts described in the Annual and Sustainability Report to the extent possible. Additional and contextual information is provided below. Please see page references on page 2–3 in this appendix.

General

The principles of BillerudKorsnäs' governance framework are described in the section Corporate governance in BillerudKorsnäs on pages 60–64. The formalisation of our way of working through policies, standards and processes, which contribute towards consistent development, implementation and follow-up of the operations is described on pages 64 and 128.

The Board of Directors and the Executive Leadership Team are responsible for formulating targets and strategies for significant material topics. The EVP Sustainability and the Sustainability function is responsible for coordinating BillerudKorsnäs' sustainability agenda with other group functions and the divisions. The Sustainability function defines ambitions, manages group level sustainability reporting, and identifies risks and opportunities for BillerudKorsnäs related to sustainable development.

Responsibility for monitoring and re-evaluating the management approach is defined in the Governance policy where applicable group function will monitor adherence and evaluate suitability of the management approach.

Economic

Each division is responsible for the profit and loss and has the mandate to independently run the business operations within the boundaries set by the governance framework. The finance function is responsible for performing financial follow-up and reporting. The management approach of internal control for financial reporting is described on pages 68–69.

Environmental

BillerudKorsnäs' production is governed by extensive environmental legislation, and the operation requires operating licenses. The responsibility for monitoring adherence to provided conditions through operating licences lies within the divisions and related production units. Read more on pages 58 and 78.

In addition to legal requirements, the direction of the environmental work is formalised through the Sustainability policy and related steering documents. All production units have a certified environmental management system and environmental functions that monitor environmental performance.

Social

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 applying the code. The Code of Conduct is among other things supported by web-based and face-to-face training.

Labor practices

For our employees, labor practices is governed by the People policy and Working environment policy. Read more on pages 39 and 128. For our supply chain, there is a Supplier Code of Conduct detailing the minimum requirements for suppliers. Read more on pages 43–44.

Human rights

BillerudKorsnäs is a signatory member of the UN Global Compact and is committed to respect and promote international human rights throughout the value chain. BillerudKorsnäs supports the UN Guiding Principles on Business and Human Rights recognizing that while states have a duty to protect Human Rights, companies have a responsibility to respect the same. Responsibility to govern our Human Rights approach is shared between the Legal function and Sustainability function. Read more on page 50.

Rights of indigenous people is part of BillerudKorsnäs' approach to human rights and is mainly related to Responsible forestry and ensuring consultation with representatives for reindeer herding in conjunction with harvesting. Read more on page 49.

Society

BillerudKorsnäs' approach to e.g. anti-bribery and corruption, fair competition and trade compliance is governed by the Responsible business policy. A compliance program covering e.g. risk assessments, due diligence and monitoring, supports the management approach. Read more on page 50.

Product responsibility

The product safety group, which comprises representatives of all the production units, monitors that regulations, legislation and other requirements are met. The technical customer support functions in each of the three divisions are responsible for registering grievances and complaints about products and other product-related management, which may apply to the company's product liability. Read more on pages 51 and 76.

Stakeholder Dialogue 2019

Stakeholder groups	Definition	Dialogue form	Questions/Focus	Response/Outcome
Investors	Shareholders, analysts, potential investors	Materiality analysis, Annual and Sustainability Report, quarterly reports, investor meetings, analyst meetings, external reporting systems, media, questionnaires from analysts and investors, website.	Long term sustainable economic value development, strategy, challenges, risk management, climate change, environmental impact, labour practices, health and safety, ethics, Code of Conduct, human rights in the supply chain, sustainable innovations, regulations.	Annual and Sustainability Report, reporting on climate work and climate risk analysis according to the TCFD, reporting on water, climate and forestry in CDP, sustainability ranking by analysts, Code of Conduct, Science Based Targets, inclusion in Dow Jones Sustainability Index.
Customers	Existing customers, potential customers, brand owners, consumers.	Meetings, regular business contact, networking, collaboration on liquid packaging board, fairs, seminars, customer surveys, external reporting systems, audits, customer questionnaires, website, social media, newsletters.	Sustainable and stable business, Code of Conduct, sustainable forestry and certifications in the supply chain, traceability of our products, environmental impacts of our products and transports, innovation, quality, reusability and recyclability, employee working conditions, human rights in the supply chain.	Business cases and proof of concepts, sales support and sustainability training, product development, product life cycle assessments, Science Based Targets, environmental and quality certifications, Dow Jones Index and other sustainability indices, EcoVadis, internal and external audits, innovation partnerships, participation in industry organisations, Annual and Sustainability Report.
Employees	Current employees	Workplace meetings and safety rounds, management meetings, team meetings, internal training, employee surveys, intranet, incident follow-up, performance reviews and conversations.	Code of Conduct, business ethics, leadership, competence development, performance management, cooperation, diversity, health and safety, wellness and health measures, work-life balance.	Sustainable Leadership training, leadership conferences, improvement action plans from employee survey, competence development, model for improvement work, employee representation in councils, investment in employee well-being, health and safety standards, whistle-blower function, web-based trainings on compliance topics, internships.
	Union representatives	Local collaborative meetings, collaborative forum at Group level, European Work Council, diversity group.	Health and safety, competence development, performance management, terms of employment, human rights, diversity, organisational changes.	Open and constructive dialogue, equal pay analysis, diversity work, reorganisations.
Business Partners	Partners	Close contacts and development projects.	Developing sustainable and resource-efficient packaging, sustainable raw materials, innovation, energy efficiency, business models, regulation and politics.	Annual and Sustainability Report, innovation and collaboration projects, new business models.
	Existing suppliers, contractors	Procurement, supplier evaluations, meetings, audits/improvement meetings.	Supplier Code of Conduct, requirements, reduced environmental impact related to products and logistics, health and safety in the workplace.	Supplier assessment, certifications, collaborative projects to reduce environmental impact, health and safety standards with inclusion of contractors, Annual and Sustainability Report.
	Lenders	Personal meetings, financial communication.	Long term sustainable economic value performance.	Annual and Sustainability report, quarterly reports.
Society	Local residents, local societies	Information meetings, events, written information.	Emissions to air and water, future plans for the mills, nature conservation issues, impact on reindeer herding, forestry conservation and recreation.	Annual and Sustainability report, measures to reduce disruptions at mills, sponsorship of local activities, collaboration projects and consultations.
	Schools, Universities, Future employees	Regular contacts and cooperation, career fairs at universities and colleges, study visits, lectures, degree projects and essays, networks, social media, website.	Competence need, employment opportunities, training content, internships, company strategies, talent management activities, industry issues, sustainable practices, working conditions, sustainable products and innovation, diversity, corporate culture.	School-industry dialogue, strengthened basis for recruitment, increased range of technical training, designing upper secondary school programs, sponsorships, trainee programs, internships (includes Tekniskprånget and Jobbsprånget), summer jobs, degree projects, ranking of the company, employer branding strategy, employee profiles/stories and videos to share their roles, partnership with Introduce a Girl to Engineering day.
	Agencies, Ministries	Contacts with county administrative boards/municipalities, meetings with decision-makers in the EU institutions, dialogue meetings, consultations.	Political issues of significance to the business, e.g. environmental, industrial and transport policy, emissions to air and water, noise, energy, land issues, waste, use of chemicals, forestry.	Collaboration on environmental issues and requirements, production permits.
	External auditors, certification bodies	Audits, meetings, written reports.	Legislation and criteria, ISO 14001, ISO 9001, FSC® and PEFC™, nature conservation issues.	Certification for operations, designing and updating standards, compliance with the standards.
	Industry organisations	Working groups, directorships, inquiries, information meetings, development work, producing opinions on relevant policy issues.	Legislation, energy and climate, research issues, standardization, circular economy, waste directives, bio-economy, bio-based products, industry targets, policies and strategies.	Industry information, shared targets, development activities, representation in EU working groups, response to consultation, designing new regulations.