

# GRI index 2021

Nordic Paper sustainability report 2021 is inspired by Global Reporting Initiative (GRI) Standards. In the below table, references are found to where in the annual report and sustainability report the information is presented.

GRI INDEX			
GRI Standard	Description	Page	Comment
<b>GRI 102: GENERAL DISCLOSURE</b>			
<b>Organisational profile</b>			
	102-1	Name of the organisation	48
	102-2	Activities, brands, products and services	s. 11-20
	102-3	Location of headquarters	80
	102-4	Location of operations	3, 13, 60
	102-5	Ownership and legal form	48
	102-6	Markets served	3-4, 24, 48, 60
	102-7	Scale of the organisation	3, 46, 111
	102-8	Information on employees and other workers	46
	102-9	Supply chain	
	102-10	Significant changes to the organisation and its supply chain	37
	102-11	Precautionary Principle or approach	The Environmental policy of Nordic Paper is based on the fulfilment of laws and obligations in which the precautionary principle is stipulated. Further on, the Nordic Paper Environmental policy prescribes a preventive work to minimise risks.
	102-12	External initiatives	38, 45
	102-13	Membership of associations	Nordic Paper is a member of the organisations Confederation of Swedish Enterprise, Värmland Chamber of Commerce, Paper Province, The Swedish Forest Industries Federation and CEPI Eurokraft.
<b>Strategy</b>			
	102-14	Statement from senior decision maker	8-9
<b>Ethics and integrity</b>			
	102-16	Values, principles, standards and norms of behaviour	10, 57
<b>Governance</b>			
	102-18	Governance structure	53-59
<b>Stakeholder engagement</b>			
	102-40	List of stakeholders	37
	102-41	Collective bargaining agreements	66
	102-42	Identifying and selecting stakeholders	37
	102-43	Approach to stakeholder engagement	37
	102-44	Key topics and concerns raised	37

# GRI index 2021, continued

GRI INDEX				
GRI Standard		Description	Page	Comment
<b>Reporting practise</b>				
	102-45	Entities included in the consolidated financial statements	72-74	
	102-46	Defining report content and topic boundaries	37	
	102-47	List of material topics	40-46	
	102-48	Restatements of information	37	
	102-49	Changes in reporting	37	
	102-50	Reporting period	37	
	102-51	Date of most recent report	37	
	102-52	Reporting cycle	37	
	102-53	Contact point for questions regarding the report	37	
	102-54	Claims of reporting in accordance with the GRI Standards	37	The reporting is inspired by Global Reporting Initiative Standards.
	102-55	GRI content index		
	102-56	External assurance	48	
<b>GRI 103: MANAGEMENT APPROACH (2016)</b>				
	103-1	Material topic and boundary	40-46	
	103-2	The management approach and its boundaries	32-33, 37-38	
	103-3	Evaluation of the management approach	40-46, 47	
<b>TOPIC SPECIFIC STANDARDS - GRI 200: Economic</b>				
<b>GRI 201: Economic performance (2016)</b>				
	201-1	Direct economic value generated and distributed	47	
<b>GRI 205: Anti-corruption (2016)</b>				
	205-1	Operations assessed for risks related to corruption	45-46	
	205-2	Communication and training about anti-corruption policies and procedures	45	
<b>TOPIC SPECIFIC STANDARDS - GRI 300: Environment</b>				
<b>GRI 301: Materials (2016)</b>				
	301-1	Materials used by weight or volume	43, 47	
<b>GRI 305: Emissions (2016)</b>				
	305-1	Direct (scope 1) GHG emissions	34-36, 43, 47	
	305-2	Energy indirect (scope 2) GHG emissions	34-36, 43, 47	
	305-3	Other indirect (scope 3) GHG emissions	34-36, 43, 47	
<b>TOPIC SPECIFIC STANDARDS - GRI 400: Social</b>				
<b>GRI 401: Employment (2016)</b>				
	401-1	New employee hires and employee turnover	40-41, 47	
<b>GRI 403: Occupational health and safety (2018)</b>				
	403-9	Work-related injuries	40-41	
	403-10	Work-related ill health	40-41	
<b>GRI 404: Training and Education (2016)</b>				
	404-3	Percentage of employees receiving regular performance and career development reviews	40	
<b>GRI 405: Diversity and Equal Opportunity (2016)</b>				
	405-1	Diversity of governance bodies and employees	41, 47	