

GRI Index

Details for the GRI Standards review

- 2 GRI 102: General Disclosures
- 2 GRI 103: Management Approach Disclosures
- 3 GRI 200, 300, 400 Topic Specific Standards
- 7 Topic-Specific GRI 103-2 Supplier Assessments

GRI Content Index

The Global Reporting Initiative (GRI) Content Index 2017 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 2017 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).

Based on the Sustainability report 2016, prepared in accordance with GRI G4, 18 of BillerudKorsnäs' material topics are discontinued either/and embedded into other topics. As a result, there are 25 instead of the originally identified 43 BillerudKorsnäs' material topics.

The Index covers activities during the calendar year 2017. References to pages in the index below are to the Annual and Sustainability Report 2017.

General Standard Disclosures

Indicator	Description	Omission/Comment	Page
Organizational profile			
102-1	Name of the organization		p.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		p. 47, 55
102-6	Market served		Inside cover, p. 47
102-7	Scale of the organization		p. 18–19, 47, 76–77, 113, 114
102-8	Information on employees and other workers		p. 114
102-9	Supply chain		p. 30–31
102-10	Significant changes to the organizations and its supply chain		p. 18, 23
102-11	Precautionary Principle or approach		p. 116
102-12	External initiatives		p. 7, 28, 116
102-13	Membership of associations		p. 116
Strategy			
102-14	Statement from senior decision-maker		p. 6–7
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior		p. 22, 35–37, 56
Governance			
102-18	Governance structure		p. 27–28, 54–58
Stakeholder engagement			
102-40	List of stakeholder groups		p. 9, 118–119
102-41	Collective bargaining agreements		p. 114
102-42	Identifying and selecting stakeholders		p.8–9, 118–119
102-43	Approach to stakeholder engagement		p. 118–119
102-44	Key topics and concerns raised		p. 33, 38, 45, 118–119
Reporting practice			
102-45	Entities included in the consolidated financial statements		p. 97, 112
102-46	Defining report content and topic Boundaries		p. 112, 118 + GRI p. 2
102-47	List of material topics		p. 112, 118–119 + GRI p. 3–4
102-48	Restatements of information		p. 29, 113–114
102-49	Changes in reporting		p. 112
102-50	Reporting period		p. 112
102-51	Date of most recent report		p. 112
102-52	Reporting cycle		p. 112
102-53	Contact point for questions regarding the report		p. 129
102-54	Claims of reporting in accordance with the GRI Standards		p. 112
102-55	GRI content index		GRI p. 1
102-56	External assurance		p. 120
Management Approach			
103-1	Explanation of the material topic and its Boundary		GRI p. 5–6
103-2	The management approach and its components		GRI p. 5–6
103-3	Evaluation of the management approach		GRI p. 5–6

Topic-Specific Standards

Economic

Material topic: GRI 201: Economic performance		
201-1	Direct economic value generated and distributed	p. 115
Material topic: GRI 205: Anti-corruption		
205-3	Confirmed incidents of corruption and actions taken	p. 37
Material topic: GRI 206: Anti-competitive behavior		
206-1	Legal actions for anti-competitive behavior, antitrust and monopoly practices	p. 37

Environment

Material topic: GRI 301: Materials		
301-1	Materials used by weight or volume	p. 113
Material topic: GRI 302: Energy		
302-1	Energy consumption within the organization	p. 113
302-3	Energy intensity	p. 29, 113
Material topic: GRI 303: Water		
303-1	Water withdrawal by source	p. 113
303-3	Water recycled and reused	p. 113
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	p. 32
Material topic: GRI 305: Emissions		
305-1	Direct (scope 1) GHG emissions	p. 113
305-2	Energy indirect (scope 2) GHG emissions	p. 113
305-3	Other indirect (scope 3) GHG emissions	Scope 3 emissions from chemicals not included p. 112–113
305-4	GHG emissions intensity	Scope 3 not included p. 113
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	p. 113
Material topic: GRI 306: Effluents and Waste		
306-1	Water discharge by quality and destination	p. 113
306-2	Waste by type and disposal method	Disposal method not included in Annual and Sustainability Report 2017. Hazardous waste is sent for external destruction. p. 113
Material topic: GRI 307: Environmental compliance		
307-1	Non-compliance with environmental laws and regulations	p. 113
Material topic: GRI 308: Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	p. 34

Social

Material topic: GRI 403: Occupational Health and Safety		
403-1	Workers representation in formal joint management-worker health and safety committees	p. 35
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 2017. p. 114
Material topic: GRI 404: Training and Education		
404-3	Percentage of employees receiving regular performance and career development reviews	p. 35
Material topic: GRI 405: Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	p. 64–67, 114, 115
405-2	Ratio of basic salary and remuneration of women to men	p. 115
Material topic: GRI 406: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	p. 37
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	p. 34

Material topic: GRI 408: Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	p. 34
Material topic: GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 34
Material topic: GRI 411: Rights of Indigenous People		
411-1	Incidents of violations involving rights of indigenous peoples	p. 33
Material topic: GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	p. 33, 35, 37, 39, 45, 118–119
413-2	Operations with significant actual and potential negative impacts on local communities	p. 31, 72, 113, 118–119
Material topic: GRI 414: Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria (incl. labor practices, human rights)	p. 34
Material topic: GRI 416: Customer Health and Safety		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 37, 39
Material topic: GRI 417: Marketing and Labeling		
417-2	Incidents of non-compliance concerning product and service information and labeling	p. 37, 39
417-3	Incidents of non-compliance concerning marketing communications	p. 37, 39
Material topic: GRI 418: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 39
Material topic: GRI 419: Socioeconomic Compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	p. 37

Index Management Approach Disclosure

A description about how BillerudKorsnäs manages its material topics and their related impacts

Governance – responsibility and resources

The Board and the company's Senior Management Team are responsible for formulating targets and strategies.

GRI-200

Economic – responsibility and resources

Finance is responsible for all economic follow-up and reporting in general. References to pages in the index below are to the Annual and Sustainability Report 2017.

Topics	Impacts of the topics	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
GRI 201; Economic Performance	Positive impact on the company's value and profits, jobs and local community development.	p. 21	p. 118–119	p. 47–58	p. 4–5, 21
GRI 205; Anti-corruption	p. 37	p. 21	p. 118–119	p. 37, 70, 117	p. 21
GRI 206; Anti-Competitive Behavior	Anti-competitive behaviour is damaging to serious business and would have a negative and damaging effect on BillerudKorsnäs' 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.	p. 118–119	p. 37, 70, 117	Ensure that there is knowledge of competition law and that functions are in place for reporting non-compliance.

GRI 300

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. References to pages in the index below are to the Annual and Sustainability Report 2017.

Topics	Impacts of the topics	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
GRI 301; Materials	p. 31, 72	p. 31	p. 27, 31, 118–119	p. 28, 34, 39, 113, 117, 120	p. 27, 29
GRI 302; Energy	p. 31	p. 31	p. 27, 31, 118–119	p. 28, 34, 39, 113, 117, 120	p. 27–29
GRI 303; Water	p. 31	p. 31	p. 31, 72, 118–119	p. 113, 117, 120	p. 118–119
GRI 304; Biodiversity	p. 31	p. 32–33	p. 32–33	p. 117	p. 29, 32
GRI 305; Emissions	p. 31, 72	p. 31, 72	p. 118–119	p. 117	p. 27–29
GRI 306; Effluents and Waste	p. 31, 72	p. 72	p. 72, 118–119	p. 117	p. 72
GRI 307; Environmental Compliance	p. 31, 72	p. 72	p. 118–119	p. 113, 117	p. 72
GRI 308; Supplier Environmental assessment	p. 31	p. 27, 31	p. 118–119	p. 34, 117	p. 27, 29

GRI-400**Labor practices – responsibility and resources**

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

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.

Society – responsibility and resources

Responsibility for steering the company's work on compliance with the law lies with the Legal function, which formulates pol-

icies on anti-corruption and competition issues. These are signed by the CEO as the holder of ultimate responsibility.

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.

Topics	Impacts of the topics	Internal materiality	External materiality	Management processes and procedures to identify and follow up impacts	Purpose and targets
GRI-403; Occupational health and safety	p. 35	p. 27, 118	p. 118	p. 35, 114, 117	p. 29, 35
GRI-404; Training and education	p. 21–22	p. 22, 118.	p. 118	p. 72, 118, 120	p. 22, 35
GRI 405; Diversity and Equal Opportunity	p. 35–37	p. 118	p. 118	p. 35–37, 114, 117	p. 22, 29, 35–37, 114
GRI 406; Non-discrimination	p. 116	p. 118	p. 118	p. 35–37, 117, 118, 120	Work for and ensure that discrimination does not take place within the company or among suppliers.
GRI 407; Freedom of Association and Collective Bargaining	p. 116	p. 118	p. 116, 118	p. 34, 117	p. 34
GRI 408; Child Labor	p. 116	p. 118	p. 116, 118	p. 34, 117	p. 34
GRI 409; Forced and Compulsory Labor	p. 116	p. 116, 118	p. 116, 118	p. 37, 117	p. 34
GRI 411; Rights of Indigenous Peoples	p. 32–33	p. 33	p. 33, 118	p. 33	p. 29
GRI 413; Local Communities	p. 44–45	p. 44–45	p. 72, 118	p. 33, 45, 118	p. 29, 45, 118
GRI 414; Supplier Social Assessment	p. 29, 116	p. 31	p. 116, 118	p. 34, 117	p. 29, 31
GRI 416; Customer Health and Safety	p. 71	p. 39	p. 39	p. 39, 71, 117	p. 39, 117
GRI 417; Marketing and Labeling	p. 71	p. 39	p. 39	p. 39, 71, 117	p. 39
GRI 418; Customer Privacy	Deficiencies in processing customers' confidential information and in customer confidentiality can have a major negative impact on the company's trust and business.	p. 118	p. 118	p. 117	p. 118
GRI 419; Socioeconomic Compliance	p. 35–37	p. 70	p. 70, 118	p. 37, 117	p. 37, 72

Topic-Specific GRI 103-2 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. The target is to have suppliers representing 70 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 2017 were initially screened, according to the six criteria in the model. All new SCM suppliers were assessed in 2017 and no new pulp suppliers were introduced.

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. Consultation with indigenous people take place 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. Six new contractors were introduced and assessed in 2017.

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 2017 page 33.

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 2017, there were no major non-conformities and all suppliers were approved. As described on page 32–33 in the Annual and Sustainability Report 2017 there was an extensive training programme to address issues that had been identified in 2016. Health and safety work will also be focus in BillerudKorsnäs' internal audits of contractors in 2018.

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, Pulp, Supply Chain Management) 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 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.

For Purchasing, Supply Chain Management and Pulp, 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 2017.

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, Forestry***

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