

## GRI Standards Index 2019

Norske Skog is reporting in accordance with the Global Reporting Initiative GRI Standards: Core option.

Following the materiality analysis - the table below is only covering aspects that are considered to be the most material ones to our stakeholders and/or the company. For more information on GRI Standards and on the individual disclosures, see GRI's homepages, [www.globalreporting.org](http://www.globalreporting.org)

The table refers to where information about each GRI disclosure can be found in the Norske Skog – Annual Report 2019, regardless of whether they are fully or partly reported relative to GRI.

We have engaged Deloitte AS for independent assurance of the company's sustainability reporting routines under GRI Standards. The assurance is based on the International Standard on Assurance Engagements ISAE 3000 "Assurance engagements other than audits or reviews of historical financial information", published by the International Auditing and Assurance Standards Board, and is issued with a moderate level of assurance. The Auditor's Report is presented in the Norske Skog – Annual Report 2019.

AR = Annual Report 2019

SR = Sustainability Report 2019, part of Annual Report 2019

General disclosures – Organisational profil		Reference and/or response
102-1	Name of the organisation	Norske Skog ASA
102-2	Activities, brands, products, and services	AR – Key figures
102-3	Location of headquarters	Oslo, Norway
102-4	Location of operations	AR – Key figures.
102-5	Ownership and legal form	AR – Corporate governance in Norske Skog
102-6	Markets served	AR – Key figures
102-7	Scale of the organisation	AR – Key figures
102-8	Information on employees and other workers	SR – Key figures employees; Key figures operations
102-9	Supply chain	SR – Ensure sustainable consumption and production patterns
102-10	Significant changes to the organisation and its supply chain	No significant changes, except Closure of the Albury mill in Australia in 2019.
102-11	Precautionary principle or approach	SR – About the sustainability report; SDG 17
102-12	External initiatives	SR – SDG 17
102-13	Membership of associations	SR – SDG 8, SDG 17
General disclosures – Strategy		Reference and/or response
102-14	Statement from senior decision-maker	SR – CEO Comments; Report from the Board of Directors
General disclosures – Ethics and integrity		Reference and/or response

102-16	Values, principles, standards, and norms of behaviour	AR – Corporate Governance in Norske Skog SR – Compliance; SDG 17
<b>General disclosures – Governance</b>		<b>Reference and/or response</b>
102-18	Governance structure	AR – Corporate Governance in Norske Skog
<b>General disclosures – Stakeholder engagement</b>		<b>Reference and/or response</b>
102-40	List of stakeholder groups	SR – Stakeholder and materiality analysis
102-41	Collective bargaining agreements	SR – SDG 8; Key figures - employees
102-42	Identifying and selecting stakeholders	SR – Stakeholder and materiality analysis
102-43	Approach to stakeholder engagement	SR – Stakeholder and materiality analysis
102-44	Key topics and concerns raised	SR – Stakeholder and materiality analysis
<b>General disclosures – Reporting practice</b>		<b>Reference and/or response</b>
102-45	Entities included in the consolidated financial statements	SR – Consolidated financial statement, note 21
102-46	Defining report content and topic boundaries	SR – Stakeholder and materiality analysis; About the sustainability report
102-47	List of material topics	SR – Stakeholder and materiality analysis
102-48	Restatements of information	
102-49	Changes in reporting	
102-50	Reporting period	2019
102-51	Date of most recent report	4 <sup>th</sup> April 2018
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	VP Communication and Public Affairs Carsten Dybevig
102-54	Claims of reporting in accordance with the GRI Standards	SR – About the sustainability report This document
102-55	GRI content index	SR – Stakeholder and materiality analysis; This document
102-56	External assurance	SR – Independent auditor's report

<b>Main category: Economy</b>		<b>Reference and/or response</b>
103 1-3	Management approach for economic standards and disclosures	AR – Corporate governance in Norske Skog; Report of the Board of Directors SR – Compliance; About the sustainability report; SDG 16
<b>GRI Standard: Economic performance</b>		<b>Reference and/or response</b>
201-1	Direct economic value generated and distributed	SR – Key figures; Consolidated financial statement, Income statement
201-2	Financial implications and other risks and opportunities due to climate change	SR – SDG 13

201-3	Defined benefit plan obligations and other retirement plans	SR – Consolidated financial statement, note 13
<b>GRI Standard: Anti-corruption</b>		<b>Reference and/or response</b>
205-3	Confirmed incidents of corruption and actions taken	No such incidents in 2019
<b>GRI Standard: Anti-competitive behavior</b>		<b>Reference and/or response</b>
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No such legal actions in 2019

<b>Main category: Environment</b>		<b>Reference and/or response</b>
103 1-3	Management approach for environment standards and disclosures	SR – Compliance; About the sustainability report; SDG 6; SDG 12 - 15; SDG 16
<b>GRI Standard: Materials</b>		<b>Reference and/or response</b>
301-1	Materials used by weight or volume	SR – SDG 12; SDG 15; Key figures operations
301-2	Recycled input materials used	SR – SDG 15
<b>GRI Standard: Energy</b>		<b>Reference and/or response</b>
302-1	Energy consumption within the organization	SR – SDG 7; Key figures operations
302-3	Energy intensity	SR – SDG 7
302-4	Reduction of energy consumption	SR – SDG 7
<b>GRI Standard: Water</b>		<b>Reference and/or response</b>
303-1	Water withdrawal by source	SR – SDG 6
303-3	Water recycled and reused	SR – SDG 6
<b>GRI Standard: Emissions</b>		<b>Reference and/or response</b>
305-1	Direct (Scope 1) GHG emissions	SR – SDG 13; Key figures operations
305-2	Energy indirect (Scope 2) GHG emissions	SR – SDG 13
305-3	Other indirect (Scope 3) GHG emissions	SR – SDG 13
305-4	GHG emissions intensity	SR – SDG 13
305-5	Reduction of GHG emissions	SR – SDG 7; SDG 13
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	SR – Key figures operations
<b>GRI Standard: Effluents and waste</b>		<b>Reference and/or response</b>
306-1	Water discharge by quality and destination	SR – SDG 14; Key figures operations
306-2	Waste by type and disposal method	SR – SDG 12; Key figures operations
306-3	Significant spills	SR – SDG 14
<b>GRI Standard: Environmental compliance</b>		<b>Reference and/or response</b>
307-1	Non-compliance with environmental laws and regulations	SR – SD14

<b>Main category: Social</b>		<b>Reference and/or response</b>
103 1-3	Management approach for social standards and disclosures	
<b>GRI Standard: Employment</b>		<b>Reference and/or response</b>
401-1	New employee hires and employee turnover	SR - SDG 8
<b>GRI Standard: Labor/Management relations</b>		<b>Reference and/or response</b>
402-1	Minimum notice periods regarding operational changes	Following national laws and practice
<b>GRI Standard: Occupational health and safety</b>		<b>Reference and/or response</b>
403-1	Workers representation in formal joint management-worker health and safety committees	SR – SDG 3
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR – SDG 3; Key figures operations
403-4	Health and safety topics covered in formal agreements with trade unions	SR – SDG 3
<b>GRI Standard: Diversity and equal opportunity</b>		<b>Reference and/or response</b>
405-1	Diversity of governance bodies and employees	AR – Board of Directors; Corporate management SR – Key figures employees
<b>GRI Standard: Non-discrimination</b>		<b>Reference and/or response</b>
406-1	Incidents of discrimination and corrective actions taken	SR – SDG 8
<b>GRI Standard: Freedom of associations and collective bargaining</b>		<b>Reference and/or response</b>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR – SDG 8
<b>GRI Standard: Child labour</b>		<b>Reference and/or response</b>
408-1	Operations and suppliers at significant risk for incidents of child labor	SR – SDG 8
<b>GRI Standard: Forced or compulsory labour</b>		<b>Reference and/or response</b>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR – SDG 8