

Human Rights Policy

1. Purpose

Norske Skog shall respect and support fundamental human rights and decent working conditions of all individuals potentially affected by our operations and business relationships. These human rights are understood, as a minimum, as internationally recognized Human Rights as defined in <u>The Universal Declaration of Human Rights</u> and the <u>International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work</u>.

2. Commitment

Norske Skog's Human Rights commitment include:

- **Due Diligence:** Norske Skog shall carry out human rights due diligence in accordance with the <u>OECD Guidelines for Multinational Enterprises</u> and ensure the general public access to information regarding how we address adverse impacts on fundamental human rights and decent working conditions in our operations and value chain including related performance.
- **Identify, prioritize, and mitigate:** Norske Skog shall identify and assess actual and potential adverse human rights impacts associated with our operations, products and value chain. We shall focus our mitigation efforts on the most significant risk to people, paying particular attention to vulnerable groups.
- **Cooperate:** Norske Skog shall adapt and improve our approach to Human Rights Risks as we improve our understanding of Human Rights risks through dialogue with stakeholders.
- **Remediate:** Norske Skog shall seek to remediate situations where our activities have caused or contributed to adverse human rights impacts.
- **Employees and Business Partners**: Norske Skog require all employees to act in accordance with our policies and guidelines on human rights and expect all business partners to do the same.

3. Governance

The ultimate responsibility for the Norske Skog's Human Rights commitments lies with the Group Board of Directors and Corporate Management is responsible for overseeing its implementation. Managing directors of each Business unit are responsible for implementation of the Human Rights Policy in daily processes. The Sustainability Function is responsible for updating the policy and making sure that necessary governance documents related to processes and procedures are in place.