

GRI G4 2014

Norske Skog is reporting in accordance with the Global Reporting Initiative GRI G4 Guideline at the core level. 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 and more details on the disclosure aspects - please visit <https://www.globalreporting.org>

GENERAL STANDARD DISCLOSURES				
	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
STRATEGY AND ANALYSIS				
G4-1	Statement from CEO	6, 38-41	P	
ORGANIZATIONAL PROFILE				
G4-3	Name of the organization	Norske Skogindustrier ASA	F	
G4-4	Primary brands, products and/or services	6, 22	F	
G4-5	Location of organization's headquarters	Karenslyst allé 49 P.O 294 Skøyen 0213 Oslo	F	
G4-6	Countries in which the organization's operations are located	5	F	
G4-7	Nature of ownership and legal form	128	F	
G4-8	Markets served	10, 39, 56	F	
G4-9	Scale of the reporting organization	4-5, 20, 34-35	F	
G4-10	Employees	20	P	
G4-11	Collective bargaining agreements	19, 40	F	
G4-12	Supply chain	24, 25, 40	F	
G4-13	Significant changes during the reporting period	No significant changes during the report period	F	
G4-14	Explanation of whether and how the precautionary approach or principle is addressed	23-24, 29, 40, 122	P	
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives endorsed	15, 19, 23, 27, 36, 40, 120-122	F	
G4-16	Memberships in associations and/or national/international advocacy organizations	15, 36, 40	P	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-17	Operational structure of the organization	38, 41, 50	F	
G4-18	Process for defining report content	16-17, 36	F	
G4-19		16-17	F	
G4-20	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (within the organisation)	36, 50. If not otherwise stated, aspect boundary is our consolidated activities.	F	
G4-21	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (outside the organisation)	36, 50. If not otherwise stated, aspect boundary is our consolidated activities.	F	
G4-22	Explanation of the effect of any re-statements of information	No significant restatements	F	

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<u>G4-23</u>	Significant changes from previous reporting periods	No significant changes	F	
STAKEHOLDER ENGAGEMENT				
<u>G4-24</u>	Stakeholder groups engaged	19, 40, 113	F	
<u>G4-25</u>	Basis for identification and selection of stakeholders	16	F	
<u>G4-26</u>	Approaches to stakeholder engagement	15-16, 19, 23	P	
<u>G4-27</u>	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded	8-9, 16-17, 40	P	
REPORT PROFILE				
<u>G4-28</u>	Reporting period	2014	F	
<u>G4-29</u>	Date of most recent previous report	Norske Skog Annual Report 2014	F	
<u>G4-30</u>	Reporting cycle	Annually	F	
<u>G4-31</u>	Contact point	Cover	F	
<u>G4-32</u>	Table identifying the location of Standard Disclosures	Core, This index, page 36	F	
<u>G4-33</u>	Policy and current practice with regard to seeking external assurance	36	F	
GOVERNANCE				
<u>G4-34</u>	Governance structure of the organization	120-124, 126-128	F	
ETHICS AND INTEGRITY				
<u>G4-56</u>	Organization's values, principles, standards and norms of behavior	15, 120, web: steering documents	F	

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SPECIFIC STANDARD DISCLOSURES				
CATEGORY: ECONOMIC				
Aspect: Economic performance				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-16, 38-41, 42-95, 124, web: steering documents		
<u>G4-EC1</u>	Direct economic value generated and distributed	3, 19, 45-46, 126	F	
<u>G4-EC2</u>	Financial implications and other risks and opportunities for the organization's activities due to climate change	21, 27, 40, 122	P	
<u>G4-EC3</u>	Coverage of the organization's defined benefit plan obligations	80-82	F	
<u>G4-EC4</u>	Financial assistance received from government	Not reported		
CATEGORY: ENVIRONMENTAL				
Aspect: Materials				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 21, 24-25, 29, 40, web: steering documents		Yes, p 36
<u>G4-EN1</u>	Materials used by weight or volume	24-25, 29, 34-35	F	Yes, p 36
<u>G4-EN2</u>	Percentage of materials used that are recycled input materials	24-25, 29, 34-36	F	Yes, p 36
Aspect: Energy				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 23, 24, 26, web: steering documents		Yes, p 36
<u>G4-EN3</u>	Energy consumption within the organization	26, 29, 35-35	F	Yes, p 36
<u>G4-EN4</u>	Energy consumption outside of the organization	Not reported		
<u>G4-EN5</u>	Energy intensity	26	F	Yes, p 36
<u>G4-EN6</u>	Reduction of energy consumption	26	P	Yes, p 36
<u>G4-EN7</u>	Reductions in energy requirements of products and services	Not reported		
Aspect: Water				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 21 web: steering documents		Yes, p 36
<u>G4-EN8</u>	Total water withdrawal by source	29, 30-31, 34-35	F	Yes, p 36
<u>G4-EN9</u>	Water sources significantly affected by withdrawal of water	Not reported		
<u>G4-EN10</u>	Percentage and total volume of water recycled and reused	Not reported		
Aspect: Biodiversity				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 23, 24, web: steering documents		Yes, p 36
<u>G4-EN11</u>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	23	F	Yes, p 36
<u>G4-EN12</u>	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	Not reported		
<u>G4-EN13</u>	Habitats protected or restored	Not reported		
<u>G4-EN14</u>	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	23	F	Yes, p 36

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
Aspect: Emissions				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	11, 15-17, 23, 27, 29, 32, web: steering documents		Yes, p 36
<u>G4-EN15</u>	Direct greenhouse gas (GHG) emissions (Scope 1)	27-28, 34-35	F	Yes, p 36
<u>G4-EN16</u>	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	27-28, 34-35	F	Yes, p 36
<u>G4-EN17</u>	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Not reported		
<u>G4-EN18</u>	Greenhouse gas (GHG) emissions intensity	28, 34	F	Yes, p 36
<u>G4-EN19</u>	Reduction of greenhouse gas (GHG) emissions	27, 34-35	P	Yes, p 36
<u>G4-EN20</u>	Emissions of ozone-depleting substances (ODS)	Not reported		
<u>G4-EN21</u>	NOX, SOX, and other significant air emissions	29, 32	F	Yes, p 36
Aspect: Effluents and waste				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	6, 15-17, 32 web:steering documents		Yes, p 36
<u>G4-EN22</u>	Total water discharge by quality and destination	29, 32, 34-35	F	Yes, p 36
<u>G4-EN23</u>	Total weight of waste by type and disposal method	29, 32, 34-36	F	Yes, p 36
<u>G4-EN24</u>	Total number and volume of significant spills	32	P	Yes, p 36
<u>G4-EN25</u>	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	Not reported		
<u>G4-EN26</u>	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	Not reported		
Aspect: Compliance				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 40, 120, web:steering documents	F	Yes, p 36
<u>G4-EN29</u>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	No significant fines or non-monetary sanctions	F	Yes, p 36
CATEGORY: SOCIAL				
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK				
Aspect: Occupational health and safety				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 18-19, 40, 122 web:steering documents		
<u>G4-LA5</u>	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	18-19	F	
<u>G4-LA6</u>	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	18-19	P	
<u>G4-LA7</u>	Workers with high incidence or high risk of diseases related to their occupation	Not reported		
<u>G4-LA8</u>	Health and safety topics covered in formal agreements with trade unions	18-19	F	

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
Aspect: Diversity and Equal Opportunity				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, web: steering documents		
<u>G4-LA12</u>	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	19, 20, 40, 121	P	
Aspect: Supplier assessment for labor practices				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19, web:steering documents		
<u>G4-LA14</u>	Percentage of new suppliers that were screened using labor practices criteria	Not reported. Will assess further supply chain management procedures during 2015		
<u>G4-LA15</u>	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	Not reported. Will assess further supply chain management procedures during 2015		
SUB-CATEGORY: HUMAN RIGHTS				
Aspect: Non-discrimination				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19, web:steering documents		
<u>G4-HR3</u>	Total number of incidents of discrimination and corrective actions taken	19	F	
Aspect: Freedom of association and collective bargaining				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19, web:steering documents		
<u>G4-HR4</u>	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	19	P	
Aspect: Child Labor				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19, web: steering document		
<u>G4-HR5</u>	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	19	F	
Aspect: Forced or compulsory labor				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19, web: steering document		
<u>G4-HR6</u>	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	19	F	
Aspect: Indigenous rights				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, web:steering documents		
<u>G4-HR8</u>	Total number of incidents of violations involving rights of indigenous peoples and actions taken	No incidents reported in 2014	F	
Aspect: Supplier human rights assessment				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 19 web: steering documents		

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
<u>G4-HR10</u>	Percentage of new suppliers that were screened using human rights criteria	Not reported. Will assess further supply chain management procedures during 2015		
<u>G4-HR11</u>	Significant actual and potential negative human rights impacts in the supply chain and actions taken	Not reported. Will assess further supply chain management procedures during 2015		
SUB-CATEGORY: SOCIETY				
Aspect: Local communities				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, web: steering documents		
<u>G4-SO1</u>	Percentage of operations with implemented local community engagement, impact assessments, and development programs	16, 18, 19, 23, 29,	F	
<u>G4-SO2</u>	Operations with significant actual and potential negative impacts on local communities	Not reported		
Aspect: Anti-corruption				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, web: steering documents		
<u>G4-SO3</u>	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Not reported		
<u>G4-SO4</u>	Communication and training on anti-corruption policies and procedures	Not reported		
<u>G4-SO5</u>	Confirmed incidents of corruption and actions taken	No incidents identified in 2014.	F	
Aspect: Compliance				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 120, web: steering documents		
<u>G4-SO8</u>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No incidents identified in 2014.	F	
SUB-CATEGORY: PRODUCT RESPONSIBILITY				
Aspect: Product and service labeling				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	15-17, 24, 40, web: steering documents		
<u>G4-PR3</u>	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	24-25, 34-35	F	
<u>G4-PR4</u>	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Not reported		
<u>G4-PR5</u>	Results of surveys measuring customer satisfaction	Not reported		