

GRI G4 2015

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	10-11, 44-45	F	
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	6	F	
G4-7	Nature of ownership and legal form	134	F	
G4-8	Markets served	42-43	F	
G4-9	Scale of the reporting organization	4-7, 24, 38-39	F	
G4-10	Employees	24	P	
G4-11	Collective bargaining agreements	83% of employees covered	F	
G4-12	Supply chain	28-29	F	
G4-13	Significant changes during the reporting period	9, 42	F	
G4-14	Explanation of whether and how the precautionary approach or principle is addressed	27-28, 33, 128	P	
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives endorsed	19, 23, 27, 31, 40,126	F	
G4-16	Memberships in associations and/or national/international advocacy organizations	19, 23, 40	P	

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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
<u>G4-17</u>	Operational structure of the organization	6, 42-43, 62	F	
<u>G4-18</u>	Process for defining report content	20-21, 40	F	
<u>G4-19</u>		20-21	F	
<u>G4-20</u>	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (within the organisation)	40, 54. If not otherwise stated, aspect boundary is our consolidated activities.	F	
<u>G4-21</u>	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (outside the organisation)	40, 54. If not otherwise stated, aspect boundary is our consolidated activities.	F	
<u>G4-22</u>	Explanation of the effect of any re-statements of information	No significant restatements	F	
<u>G4-23</u>	Significant changes from previous reporting periods	No significant changes	F	
STAKEHOLDER ENGAGEMENT				
<u>G4-24</u>	Stakeholder groups engaged	19-20, 24, 28,	P	
<u>G4-25</u>	Basis for identification and selection of stakeholders	20	F	
<u>G4-26</u>	Approaches to stakeholder engagement	19-20, 24	P	
<u>G4-27</u>	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded	20-21	P	
REPORT PROFILE				
<u>G4-28</u>	Reporting period	2015	F	
<u>G4-29</u>	Date of most recent previous report	Norske Skog Annual Report 2015	F	
<u>G4-30</u>	Reporting cycle	Annually	F	
<u>G4-31</u>	Contact point	Cover	P	
<u>G4-32</u>	Table identifying the location of Standard Disclosures	Core, This index, page 40	F	
<u>G4-33</u>	Policy and current practice with regard to seeking external assurance	40	F	
GOVERNANCE				
<u>G4-34</u>	Governance structure of the organization	16-17, 126-134	F	
ETHICS AND INTEGRITY				
<u>G4-56</u>	Organization's values, principles, standards and norms of behavior	19, 126, 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	19-20, 130, web: steering documents		
<u>G4-EC1</u>	Direct economic value generated and distributed	4-5, 24, 49-52	F	
<u>G4-EC2</u>	Financial implications and other risks and opportunities for the organization's activities due to climate change	12, 27-28	P	
<u>G4-EC3</u>	Coverage of the organization's defined benefit plan obligations	88-90	F	
CATEGORY: ENVIRONMENTAL				
Aspect: Materials				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27-29, 33, 45 web: steering documents		Yes, p 40
<u>G4-EN1</u>	Materials used by weight or volume	28-29, 33, 38-39	F	Yes, p 40
<u>G4-EN2</u>	Percentage of materials used that are recycled input materials	28-29, 33, 38-39	F	Yes, p 40
Aspect: Energy				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27, 30, 33, 45, web: steering documents		Yes, p 40
<u>G4-EN3</u>	Energy consumption within the organization	30, 32, 38-39	F	Yes, p 40
<u>G4-EN5</u>	Energy intensity	30, 33	F	Yes, p 40
<u>G4-EN6</u>	Reduction of energy consumption	30	P	Yes, p 40
Aspect: Water				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 35, 45, web: steering documents		Yes, p 40
<u>G4-EN8</u>	Total water withdrawal by source	33-35, 38-39	F	Yes, p 40
<u>G4-EN9</u>	Water sources significantly affected by withdrawal of water	35	P	Yes, p 40
Aspect: Biodiversity				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27, 28, 45, web: steering documents		Yes, p 40
<u>G4-EN11</u>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	27	F	Yes, p 40
<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	27	P	Yes, p 40
<u>G4-EN13</u>	Habitats protected or restored	27	P	Yes, p 40
<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	27	F	Yes, p 40

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
Aspect: Emissions				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27, 31, 33, 36, 45, web: steering documents		Yes, p 40
<u>G4-EN15</u>	Direct greenhouse gas (GHG) emissions (Scope 1)	31-33, 38-39	F	Yes, p 40
<u>G4-EN16</u>	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	31-33, 38-39	F	Yes, p 40
<u>G4-EN17</u>	Other indirect greenhouse gas (GHG) emissions (Scope 3)	31-32	P	Yes, p 40
<u>G4-EN18</u>	Greenhouse gas (GHG) emissions intensity	32-33, 38	F	Yes, p 40
<u>G4-EN19</u>	Reduction of greenhouse gas (GHG) emissions	12, 31	F	Yes, p 40
<u>G4-EN21</u>	NOX, SOX, and other significant air emissions	33, 36	F	Yes, p 40
Aspect: Effluents and waste				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27, 33, 36, 45, web:steering documents		Yes, p 40
<u>G4-EN22</u>	Total water discharge by quality and destination	33, 36-39	F	Yes, p 40
<u>G4-EN23</u>	Total weight of waste by type and disposal method	33, 36, 38-39	F	Yes, p 40
<u>G4-EN24</u>	Total number and volume of significant spills	36	P	Yes, p 40
Aspect: Compliance				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 27-28, 45, 126, web:steering documents		Yes, p 40
<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 40
CATEGORY: SOCIAL				
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK				
Aspect: Occupational health and safety				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 22-23, 44, 126 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	22-23	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	22-23	P	
<u>G4-LA8</u>	Health and safety topics covered in formal agreements with trade unions	22-23	F	
Aspect: Diversity and Equal Opportunity				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 23, 44, 126, 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	16-17, 24	P	

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Aspect: Supplier assessment for labor practices				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, 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 2016		
<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	19-21, 23, 126, web:steering documents		
<u>G4-HR3</u>	Total number of incidents of discrimination and corrective actions taken	No serious incidents of discrimination reported in 2015	F	
Aspect: Freedom of association and collective bargaining				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, 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	No serious incidents or risk identified in 2015	F	
Aspect: Child Labor				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, web:steering documents		
<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	No serious incidents or risk identified in 2015	F	
Aspect: Forced or compulsory labor				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, web:steering documents		
<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	No serious incidents or risk identified in 2015	F	
Aspect: Indigenous rights				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, 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 2015	F	
Aspect: Supplier human rights assessment				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, web: steering documents		
<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 2016		
<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		

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SUB-CATEGORY: SOCIETY				
Aspect: Local communities				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 24, web:steering documents		
<u>G4-SO1</u>	Percentage of operations with implemented local community engagement, impact assessments, and development programs	19-24, 27	P	
Aspect: Anti-corruption				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, web:steering documents		
<u>G4-SO5</u>	Confirmed incidents of corruption and actions taken	No incidents identified in 2015.	F	
Aspect: Compliance				
<u>G4-DMA</u>	Generic Disclosures on Management Approach	19-21, 126, 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 2015.	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	