

## GRI G4 2016

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
<b>STRATEGY AND ANALYSIS</b>				
<b>G4-1</b>	Statement from CEO	10-11, 54-55	F	
<b>ORGANIZATIONAL PROFILE</b>				
<b>G4-3</b>	Name of the organization	Norske Skogindustrier ASA	F	
<b>G4-4</b>	Primary brands, products and/or services	8	F	
<b>G4-5</b>	Location of organization's headquarters	Oslo, Norway	F	
<b>G4-6</b>	Countries in which the organization's operations are located	6, 51-52	F	
<b>G4-7</b>	Nature of ownership and legal form	27	F	
<b>G4-8</b>	Markets served	11, 51-52, 120	P	
<b>G4-9</b>	Scale of the reporting organization	4-7, 34, 36, 48-49	F	
<b>G4-10</b>	Employees	34	P	
<b>G4-11</b>	Collective bargaining agreements	85% of employees covered	F	
<b>G4-12</b>	Supply chain	38-39	F	
<b>G4-13</b>	Significant changes during the reporting period	9, 13, 51-55	F	
<b>G4-14</b>	Explanation of whether and how the precautionary approach or principle is addressed	37-38, 43	P	
<b>G4-15</b>	Externally developed economic, environmental, and social charters, principles, or other initiatives endorsed	29, 33, 34, 37, 38, 41, 50	F	
<b>G4-16</b>	Memberships in associations and/or national/international advocacy organizations	29, 33, 50	P	

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>				
<b>G4-17</b>	Operational structure of the organization	6, 51-56,	F	
<b>G4-18</b>	Process for defining report content	30-31, 50	F	
<b>G4-19</b>		30-31	F	
<b>G4-20</b>	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (within the organisation)	30-31, 50. If, not otherwise stated, aspect boundary is our consolidated activities.	F	
<b>G4-21</b>	Boundary of the report, specific limitations on the scope and boundary, basis for reporting on joint ventures, subsidiaries etc. (outside the organisation)	30-31, 50. If, not otherwise stated, aspect boundary is our consolidated activities.	F	
<b>G4-22</b>	Explanation of the effect of any re-statements of information	No significant restatements	F	
<b>G4-23</b>	Significant changes from previous reporting periods	No significant changes	F	
<b>STAKEHOLDER ENGAGEMENT</b>				
<b>G4-24</b>	Stakeholder groups engaged	30, 35	P	
<b>G4-25</b>	Basis for identification and selection of stakeholders	30	F	
<b>G4-26</b>	Approaches to stakeholder engagement	30-31	P	
<b>G4-27</b>	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded	30-31	P	
<b>REPORT PROFILE</b>				
<b>G4-28</b>	Reporting period	2016	F	
<b>G4-29</b>	Date of most recent previous report	Norske Skog Annual Report 2016	F	
<b>G4-30</b>	Reporting cycle	Annually	F	
<b>G4-31</b>	Contact point	Cover	F	
<b>G4-32</b>	Table identifying the location of Standard Disclosures	Core, This index, page 50	F	
<b>G4-33</b>	Policy and current practice with regard to seeking external assurance	50	F	
<b>GOVERNANCE</b>				
<b>G4-34</b>	Governance structure of the organization	16-17, 22-26	F	
<b>ETHICS AND INTEGRITY</b>				
<b>G4-56</b>	Organization's values, principles, standards and norms of behavior	22, 29, web: steering documents	F	

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<b>SPECIFIC STANDARD DISCLOSURES</b>				
<b>CATEGORY: ECONOMIC</b>				
<b>Aspect: Economic performance</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	22, 29-30, web: steering documents		
<b><u>G4-EC1</u></b>	Direct economic value generated and distributed	4-5, 34-35, 61-64, 74-76, (financial statement 120-	F	
<b><u>G4-EC2</u></b>	Financial implications and other risks and opportunities for the organization's activities due to climate change	25, 37-38	P	
<b><u>G4-EC3</u></b>	Coverage of the organization's defined benefit plan obligations	96, 100-102	F	
<b>CATEGORY: ENVIRONMENTAL</b>				
<b>Aspect: Materials</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 36-39, 55, web: steering documents		Yes, p 50
<b><u>G4-EN1</u></b>	Materials used by weight or volume	38, 43, 48-49	F	Yes, p 50
<b><u>G4-EN2</u></b>	Percentage of materials used that are recycled input materials	38-39, 43, 48-49	F	Yes, p 50
<b>Aspect: Energy</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 37, 40, 43, 55		Yes, p 50
<b><u>G4-EN3</u></b>	Energy consumption within the organization	40, 42, 48-49	F	Yes, p 50
<b><u>G4-EN5</u></b>	Energy intensity	40	F	Yes, p 50
<b><u>G4-EN6</u></b>	Reduction of energy consumption	40, 43	P	Yes, p 50
<b>Aspect: Water</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 37, 44-45, web: steering documents		Yes, p 50
<b><u>G4-EN8</u></b>	Total water withdrawal by source	43-45, 48-49	F	Yes, p 50
<b><u>G4-EN9</u></b>	Water sources significantly affected by withdrawal of water	45	P	Yes, p 50
<b>Aspect: Biodiversity</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 37-38, web: steering documents		Yes, p 50
<b><u>G4-EN11</u></b>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	37	F	Yes, p 50
<b><u>G4-EN12</u></b>	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	37	P	Yes, p 50
<b><u>G4-EN13</u></b>	Habitats protected or restored	37	P	Yes, p 50
<b><u>G4-EN14</u></b>	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	37	F	Yes, p 50

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<b>Aspect: Emissions</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 37, 41, 43, 46, 55 web: steering documents		Yes, p 50
<b><u>G4-EN15</u></b>	Direct greenhouse gas (GHG) emissions (Scope 1)	41-43, 48-49	F	Yes, p 50
<b><u>G4-EN16</u></b>	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	41-43, 48-49	F	Yes, p 50
<b><u>G4-EN17</u></b>	Other indirect greenhouse gas (GHG) emissions (Scope 3)	41-42	P	Yes, p 50
<b><u>G4-EN18</u></b>	Greenhouse gas (GHG) emissions intensity	42	F	Yes, p 50
<b><u>G4-EN19</u></b>	Reduction of greenhouse gas (GHG) emissions	41	F	Yes, p 50
<b><u>G4-EN21</u></b>	NOX, SOX, and other significant air emissions	43, 46	F	Yes, p 50
<b>Aspect: Effluents and waste</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 43, 46 web: steering documents		Yes, p 50
<b><u>G4-EN22</u></b>	Total water discharge by quality and destination	43, 46-49	F	Yes, p 50
<b><u>G4-EN23</u></b>	Total weight of waste by type and disposal method	43, 46,-49	F	Yes, p 50
<b><u>G4-EN24</u></b>	Total number and volume of significant spills	46	P	Yes, p 50
<b>Aspect: Compliance</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, steering documents		Yes, p 50
<b><u>G4-EN29</u></b>	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 in 2016	F	Yes, p 50
<b>CATEGORY: SOCIAL</b>				
<b>SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK</b>				
<b>Aspect: Occupational health and safety</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 32-34, 54, web: steering documents		
<b><u>G4-LA5</u></b>	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	32-33	P	
<b><u>G4-LA6</u></b>	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	33	P	
<b><u>G4-LA8</u></b>	Health and safety topics covered in formal agreements with trade unions	32-33	F	
<b>Aspect: Diversity and Equal Opportunity</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 54 web: steering documents		
<b><u>G4-LA12</u></b>	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	7, 16-17, 34	P	

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
<b>Aspect: Supplier assessment for labor practices</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 34, 37, web: steering documents		
<b><u>G4-LA14</u></b>	Percentage of new suppliers that were screened using labor practices criteria	34	P	
<b><u>G4-LA15</u></b>	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	34	P	
<b>SUB-CATEGORY: HUMAN RIGHTS</b>				
<b>Aspect: Non-discrimination</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 33, 37, 54, web: steering documents		
<b><u>G4-HR3</u></b>	Total number of incidents of discrimination and corrective actions taken	34	F	
<b>Aspect: Freedom of association and collective bargaining</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 34, 37, web: steering documents		
<b><u>G4-HR4</u></b>	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 2016	F	
<b>Aspect: Child Labor</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 34, 37, web: steering documents		
<b><u>G4-HR5</u></b>	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	34	F	
<b>Aspect: Forced or compulsory labor</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, web: steering documents		
<b><u>G4-HR6</u></b>	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	34	F	
<b>Aspect: Indigenous rights</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, web: steering documents		
<b><u>G4-HR8</u></b>	Total number of incidents of violations involving rights of indigenous peoples and actions taken	No serious incidents or risk identified in 2016	F	
<b>Aspect: Supplier human rights assessment</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 34, 37, web: steering documents		
<b><u>G4-HR10</u></b>	Percentage of new suppliers that were screened using human rights criteria	34	P	
<b><u>G4-HR11</u></b>	Significant actual and potential negative human rights impacts in the supply chain and actions taken	34	P	

	Disclosure	Page / Reference	Partially(P) / Fully(F) reported	External assurance
<b>SUB-CATEGORY: SOCIETY</b>				
<b>Aspect: Local communities</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 35, web: steering documents		
<b><u>G4-SO1</u></b>	Percentage of operations with implemented local community engagement, impact assessments, and development programs	29-31, 35	P	
<b>Aspect: Anti-corruption</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 55, web: steering documents		
<b><u>G4-SO5</u></b>	Confirmed incidents of corruption and actions taken	No serious incidents or risk identified in 2016	F	
<b>Aspect: Compliance</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, web: steering documents.		
<b><u>G4-SO8</u></b>	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No significant fines and no relevant sanctions to report in 2016	F	
<b>SUB-CATEGORY: PRODUCT RESPONSIBILITY</b>				
<b>Aspect: Product and service labeling</b>				
<b><u>G4-DMA</u></b>	Generic Disclosures on Management Approach	29-31, 37, 50,		
<b><u>G4-PR3</u></b>	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	37-38, 44-45	F	