



Norske Skog

Code of Conduct



A large, atmospheric photograph of a forest serves as the background for the entire page. The top half shows tall, thin trees reaching upwards, with sunlight filtering through the canopy. The bottom half shows a dense forest floor covered in moss and fallen leaves, with a large tree trunk in the foreground. The overall tone is natural and serene.

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Introduction

The Norske Skog Group is committed to high standards of integrity and sustainability. This Code of Conduct is based upon internationally accepted principles for ethical and legally compliant business practices, and defines the values and principles that the Norske Skog Group promotes internally and

externally. The Norske Skog Group expects all of our suppliers, agents, distributors and other business partners doing business with or representatives who act on behalf of Norske Skog (the “Partner”) to comply with the applicable laws, regulations and principles set out herein.

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Business practices

2.1 COMPLIANCE WITH LAWS

As a Partner, you are expected to conduct your business in an ethical manner, to act with integrity and to comply with all applicable laws and regulations.

2.2 CORRUPTION AND OTHER PROHIBITED OR IMPROPER BUSINESS PRACTICES

As a Partner, you will not engage or be complicit in, or encourage any activity, practice or conduct that would be an offence under, or breach of, any applicable laws or regulations relating to corruption and bribery, fraud or other prohibited business practices of any kind.

Corruption includes a wide variety of activities, including but not limited to money or favours, such as nepotism and favouring personal relations.

As a Partner, you will not, in order to obtain or retain business or other advantage in the conduct of business, offer, promise or give anything of value or an undue advantage to a public official or to any third party to influence such person to act or refrain from acting in relation to the performance of her/his duties.

A Partner will not request, accept or receive anything of value or an undue advantage that may influence their decisions, nor take part in or seek to influence any decision where there are related circumstances, factors or relationships (business, personal, economic or otherwise) that could give rise to an actual or perceived conflict of interest.

A Partner will not offer, promise, give, request or accept gifts, favors or hospitality which are more than

modest, both with respect to value and frequency, or are inappropriate with respect to time and place. A Partner will not offer, give, request or accept any gifts, favors or hospitality whatsoever in connection with tender or contract negotiations/award processes.

Charitable donations, sponsorships and hospitality shall not be used as disguise for corruption and bribery.

A Partner will not enter into, seek to enter into or otherwise engage in any form of agreement, arrangement or activity that would be a breach of applicable competition laws and regulations.

As a Partner, you shall be firmly opposed to all forms of money laundering and shall take steps to prevent our financial transactions from being used by others to launder money or otherwise be used in illegal or unethical activities.

2.3 CONFLICT MINERALS

As a Partner, you are expected to ensure that products supplied to Norske Skog do not contain metals derived from minerals or their derivatives originated from conflict regions that directly or indirectly finance or benefit armed groups.

2.4 PROCUREMENT BY SUPPLIER

As a Partner, you shall procure goods and services in a responsible manner, including, but not limited to, selecting your own tier one supplier to provide goods or services directly or indirectly to Norske Skog, based on them agreeing to adhere to standards comparable to those set forth in this Norske Skog Code of Conduct.

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Human rights and working conditions

3.1 HUMAN WORTH

As a Partner, you are expected to protect the human rights of your employees and to treat them with dignity and respect.

3.2 WORKING ENVIRONMENT

As a Partner, you will ensure a healthy and safe workplace for all your employees. You will formally appoint a competent person to manage health, safety and environmental programs and improvements. Further, you shall establish appropriate organizational structures and procedures for the effective management of health, safety and environmental risks.

3.3 CHILD AND FORCED LABOUR

Norske Skog do not tolerate child labour in our supply chain. As a Partner, you shall avoid any sort of child labour and should not employ children below the age of 15 nor employ persons below the age of 18 for any form of hazardous work. Exceptions can only be made if their employment is in accordance with ILO's convention on child labor (No. 138).

A Partner shall not employ people against their will or require employees to lodge identity papers or deposits (financial or otherwise) as a condition of their employment.

3.4 DISCRIMINATION

As a Partner, you shall refrain from employment discrimination based on gender, age, ethnicity, nationality, disability, political affiliation or sexual orientation.

As a Partner, you will not employ people against their will or require employees to lodge identity papers or deposits (financial or otherwise) as a condition of their employment.

As a Partner, you will, subject to applicable laws, respect that your employees are entitled to be, or refrain from being, union members, to be represented in collective bargaining agreements and otherwise to have the opportunity to affect their working conditions.

As a Partner, you will respect local religious and cultural customs and the rights and integrity of local communities and indigenous people.

As a Partner, you will ensure that your employees are treated fairly and equally, are paid in a reasonable and timely manner and are not harassed or discriminated against.

As a Partner, you shall prohibit behavior, including gestures, language and physical contact, that is sexual, coercive, threatening, abusive or exploitative.

A close-up photograph of numerous stacked logs, showing the circular cross-sections of the wood. The logs are arranged in a dense, overlapping pattern, with the warm, brown tones of the wood grain clearly visible. The lighting highlights the texture of the bark and the concentric rings of the wood.

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Environment

As a Partner, you will strive to avoid pollution, to minimize emissions and waste production and seek to develop and implement environmentally friendly technologies and processes.





Norske Skog

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