

# Moelven GRI index – 2021

The Global Reporting Initiative (GRI) is a network-based organization, which is behind the development of the world's most widely used framework for sustainability reporting. The GRI framework contains principles, themes and indicators that can be used by organizations to measure and report economic, environmental, and social performance.

Moelven reports in accordance with the framework GRI Standards 2020: Core option. The table below presents Moelven's reporting in relation to the guidelines in GRI Standards 2020. For more details about GRI, see [www.globalreporting.org](http://www.globalreporting.org).

## GRI 102- General disclosures

GRI §	Description	Source (page numbers in annual report or website)
Description		
102-1	Name of the organization	The Group's annual report, Note 1 (p. 60)
102-2	Activities, brands, products, and services	The Group's annual report, the board's annual report (pp. 15-39)
102-3	Location of headquarters	The Group's annual report, Note 1 (p. 60)
102-4	Location of operations	The Group's annual report, the board's annual report (pp. 22-23)
102-5	Ownership and legal form	The Group's annual report, the board's annual report (p. 22), note 1 (p. 60)
102-6	Markets served	The Group's annual report, the board's annual report (p. 22), notes 6 and 7 (p. 72-74)
102-7	Scale of the organization	The group's annual report, key figures (p. 14)
102-8	Information on employees and other workers	The group's annual report, the board's annual report (pp. 22-24), The man in focus (pp. 64-67), Note 11 (p. 78)
102-9	Supply chain	pp. 18-19, pp. 58-59
102-10	Significant changes to the organization and its supply chain	The group's annual report, the board's annual report (pp. 15-23)
102-11	Precautionary Principle or approach	"Moelven uses a precautionary principle"
102-12	External initiatives	The group's annual report, the board's annual report - Innovation (pp. 30-37), the group's sustainability report 2021 (pp. 14-16), We are a reliable partner (pp. 84-85)
102-13	Membership of association	The group's annual report, the board's annual report - Innovation (pp.30-37).
Strategy		
102-14	Statement from senior decision-maker	Together we make the difference (p. 4)
102-16	Values, principles, standards, and norms of behavior	The group's annual report (p. 28), We are a reliable partner (pp. 84-85)
Corporate governance		
102-18	Governance structure	The group's annual report, the board's annual report - Ownership and corporate governance (pp. 40-49)
Stakeholder dialogue		
102-40	List of stakeholder groups	p. 15
102-41	Collective bargaining agreements	The Group's annual report (p. 64)
102-42	Identifying and selecting stakeholders	p. 15
102-43	Approach to stakeholder engagement	p. 15
102-44	Key topics and concerns raised	p. 15
Reporting practices		
102-45	Entities included in the consolidated financial statements	The Group's annual report (p. 83)
102-46	Defining report content and topic Boundaries	Focus areas, goals and priorities (pp. 20-21)
102-47	List of material topics	Focus areas, goals and priorities (pp. 20-21)
102-48	Restatements of information	p. 21, 30, 32, 39, 44, 46, 53
102-49	Changes in reporting	p. 30
102-50	Reporting period	01.01.21-31.12.21
102-51	Date of most recent report	2021
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Rune F. Andersen – <a href="mailto:rune-f.andersen@moelven.com">rune-f.andersen@moelven.com</a>
102-54	Claims of reporting in accordance with the GRI Standards	Moelven GRI Index - 2021
102-55	GRI content index	Moelven GRI Index - 2021

## Important topics

GRI §	Description	Source (page in sustainability report)	Omission	Reasons for omission	Description of omission
Climate-smart products and solutions – Climate benefits from forests					
<i>GRI 103 – Management approach</i>					
103-1	Explanation of the material topic and its boundary	p. 32			
103-2	The management approach and its components	p. 32			
103-3	Evaluation of the management approach	p. 32			
<i>Moelven indicator</i>					
	Under development	NA	Not reported	Information not available	Work on establishing the indicator is ongoing.
Climate-smart products and solutions – Climate-smart design					
<i>GRI 103 - Management approach</i>					
103-1	Explanation of the material topic and its boundary	p. 34			
103-2	The management approach and its components	p. 34			
103-3	Evaluation of the management approach	p. 34			
<i>Moelven indicator</i>					
	Under development	NA	Not reported	Information not available	Work on establishing the indicator is ongoing.
Climate-smart products and solutions – Goods transport					
<i>GRI 103 - Management approach</i>					
103-1	Explanation of the material topic and its boundary	pp. 38-39			
103-2	The management approach and its components	pp. 38-39			
103-3	Evaluation of the management approach	pp. 38-39			
<i>Moelven indicator</i>					
	Transport accounts	p. 39			
Climate-smart products and solutions – Energy consumption in own production					
<i>GRI 103 - Management approach</i>					
103-1	Explanation of the material topic and its boundary	p. 44			
103-2	The management approach and its components	p. 44			
103-3	Evaluation of the management approach	p. 44			
<i>GRI 302 - Energy</i>					
302-1	Energy consumption within the organization	p. 44, 46			
302-2	Energy consumption outside of the organization	p. 44			
302-4	Reduction of energy consumption	p. 44			
<i>GRI 305 - Emissions</i>					
305-1	Direct (Scope 1) GHG emissions	p. 30			
305-2	Energy indirect (Scope 2) GHG emissions	p. 30			
305-3	Other indirect (Scope 3) GHG emissions	p. 30			
305-5	Reduction of GHG emissions	p. 30			
Climate-smart products and solutions – Production of bioenergy					
<i>GRI 103 - Management approach</i>					
103-1	Explanation of the material topic and its boundary	p. 46			
103-2	The management approach and its components	p. 46			
103-3	Evaluation of the management approach	p. 46			
<i>GRI 302 – Energy</i>					
302-1	Energy consumption within the organization	p. 44, 46			
Safeguarding our natural resources – Resource-efficient design and packaging					
<i>GRI 103 - Management approach</i>					
103-1	Explanation of the material topic and its boundary	p. 52			
103-2	The management approach and its components	pp. 52-53			
103-3	Evaluation of the management approach	pp. 52-53			
<i>GRI 301-1 – Materials</i>					
301-1	Materials used by weight or volume	p. 52			
<i>Moelven indicator</i>					
	Under development	NA	Not reported	Information not available	Work on establishing the indicator is ongoing.

Safeguarding our natural resources – Waste management

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	pp. 54-55			
103-2	The management approach and its components	pp. 54-55			
103-3	Evaluation of the management approach	pp. 54-55			

*GRI 306 – Waste*

306-2	Management of significant waste-related impacts	p. 54			
306-3	Waste generated	p. 54			
306-4	Waste diverted from disposal	p. 54			
306-5	Waste directed to disposal	p. 54			

Safeguarding our natural resources – Resource optimization

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	p. 56			
103-2	The management approach and its components	p. 56			
103-3	Evaluation of the management approach	p. 56			

*Moelven indicator*

Recovery factor	p. 56				
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Safeguarding our natural resources – Water consumption

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	p. 58			
103-2	The management approach and its components	p. 58			
103-3	Evaluation of the management approach	p. 58			

*GRI 303 – Water and effluents*

303-5	Water consumption	pp. 58-59			
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Safeguarding our natural resources – Sustainable materials

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	p. 60			
103-2	The management approach and its components	pp. 60-61			
103-3	Evaluation of the management approach	pp. 60-61			

*Moelven indicator*

PEFC™ and FSC® certification	pp. 60-61	Distribution by certification type is not presented	Information not available	Work on establishing the indicator is ongoing.
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Focus on people – Health, safety and the environment

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	pp. 66-69			
103-2	The management approach and its components	pp. 66-69			
103-3	Evaluation of the management approach	pp. 66-69			

*GRI 403 – Occupational health and safety*

403-2	Hazard identification, risk assessment, and incident investigation	pp. 66-69			
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Focus on people – Safe chemical use

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	pp. 70-71			
103-2	The management approach and its components	pp. 70-71			
103-3	Evaluation of the management approach	pp. 70-71			

*Moelven indicator*

Consumption of chemicals	p. 71				
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Safeguarding local assets – Local environment

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	p. 81			
103-2	The management approach and its components	p. 81			
103-3	Evaluation of the management approach	p. 81			

*GRI 307 – Environmental compliance*

307-1	Non-compliance with environmental laws and regulations	p. 81			
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*Moelven indicator*

Average concentration of significant exhaust gases	p. 81				
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Safeguarding local assets – Economic value creation in local communities

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	p. 82			
103-2	The management approach and its components	p. 82			
103-3	Evaluation of the management approach	p. 82			

*Moelven indicator*

Tax contribution	p. 82			
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We are a reliable partner – Anti-corruption and ethics

*GRI 103 – Management approach*

103-1	Explanation of the material topic and its boundary	pp. 84-85			
103-2	The management approach and its components	pp. 84-85			
103-3	Evaluation of the management approach	pp. 84-85			

*GRI 205 – Anti-corruption*

205-3	Confirmed incidents of corruption and actions taken	pp. 84-85			
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*GRI 206 – Anti-competitive behavior*

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	pp. 84-85			
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