

GRI Content Index Holmen AB

Statement of use	Holmen AB has reported in accordance with the GRI Standards for the period 1st of January 2022 - 31st of December 2022.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	Holmen Annual Report 2022 page. 2, 58-59, 112-113	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	2-2 Entities included in the organization's sustainability reporting	Holmen Annual Report 2022 page. 90 note 23 Webb: Sustainability reporting			



	2-3 Reporting period, frequency and contact point	Webb: Sustainability reporting			
	2-4 Restatements of information	Webb: Sustainability reporting			
	2-5 External assurance	Holmen Annual Report page. 50, 97 Webb: Sustainability reporting			
	2-6 Activities, value chain and other business relationships	Holmen Annual Report 2022 page. 18-35, 112-113 Webb: Holmen value chain			
	2-7 Employees	Holmen Annual Report page. 109 Webb: Social key figures	2-7 b-ii 2-7 b-iii 2-7 b-iv 2-7 b-v	Not applicable	HR-data is based on permanent employees only. Part-time and temporary employees are excluded if not otherwise stated. Holmen has about 90 % permanent employees and 10% temporary employees. If we report both permanent and fixed-term employees, there is a risk that we calculate double work enforcement as the majority of temporary workers fill in for permanent employees who are on leave. Also, the results will be cleaner and easier to analyse if we only look at permanent employees. Holmen does not report regions during the reporting period since this information is not considered relevant.

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	2-8 Workers who are not employees	Webb: Silviculture contractors			
	2-9 Governance structure and composition	Holmen Annual Report 2022 page. 48-52, 58-59, 98-100 Webb: Governance			
	2-10 Nomination and selection of the highest governance body	Holmen Annual Report 2022 page. 48-49, 58-59, 98-99			
	2-11 Chair of the highest governance body	Holmen Annual Report 2022 page. 49			
	2-12 Role of the highest governance body in overseeing the management of impacts	Holmen Annual Report 2022 page. 49-51 Webb: Governance			
	2-13 Delegation of responsibility for managing impacts	Holmen Annual Report 2022 page. 49-51 Webb: Governance			

	2-14 Role of the highest governance body in sustainability reporting	Holmen Annual Report 2022 page. 49-51 Webb: Governance			
	2-15 Conflicts of interest	Webb: Governance			
	2-16 Communication of critical concerns	Webb: Governance			
	2-17 Collective knowledge of the highest governance body	Holmen Annual Report 2022 page. 98 Webb: Governance			
	2-18 Evaluation of the performance of the highest governance body	Holmen Annual Report 2022 page. 49 Webb: Governance			
	2-19 Remuneration policies	Holmen Annual Report page. 49-50, 73-74 Webb: Guideline remuneration for senior executives.pdf			



	2-20 Process to determine remuneration	Holmen Annual Report page. 49-50, 73-74 Webb: Guideline remuneration for senior executives.pdf			
	2-21 Annual total compensation ratio	Webb: Compensation report.pdf			
	2-22 Statement on sustainable development strategy	Holmen Annual Report page. 5, 41, 51-52			
	2-23 Policy commitments	Holmen Annual Report page. 51 Webb: Holmen's Code of Conduct.pdf			
	2-24 Embedding policy commitments	Holmen Annual Report page. 51 Webb: Policies and Code of Conduct Holmen's Code of Conduct.pdf			

	2-25 Processes to remediate negative impacts	Holmen Annual Report page. 51 Webb: Policies and Code of Conduct Holmen's Code of Conduct.pdf			
	2-26 Mechanisms for seeking advice and raising concerns	Holmen Annual Report page. 51 Webb: Policies and Code of Conduct Holmen's Code of Conduct.pdf			
	2-27 Compliance with laws and regulations	Holmen Annual Report page. 44 Webb: Policies and Code of Conduct			
	2-28 Membership associations	Holmen Annual Report page. 41, 43 Webb: Research and development Awards Permits, certificates and management systems			

	2-29 Approach to stakeholder engagement	Webb: Stakeholder dialogue			
	2-30 Collective bargaining agreements	Holmen Annual Report page. 109 Webb: Social key figures			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Webb: Materiality analysis	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>		
	3-2 List of material topics	Holmen Annual Report page. 40 Webb: Materiality analysis			
Economic performance					
	3-3 Management of material topics	Holmen Annual Report page. 8-9, 40, 58-62, 71 not 2, 73 not 4, 76-77 not 7 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives			

<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics</p>	<p>Policies and Code of Conduct Risk management Healthy profitability Financial management</p>			
<p>GRI 201: Economic Performance 2016</p>	<p>201-1 Direct economic value generated and distributed</p>	<p>Holmen Annual Report page. 71 note 2, 73 note 4, 75-76 note 7, 109</p> <p>Webb: Our financial contribution to society</p>			
<p>Anti-corruption</p>					
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics</p>	<p>Holmen Annual Report page. 40, 51</p> <p>Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct Risk management Business ethics Business ethics policy Whistle-blower</p>			



GRI 205: Anti- corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Holmen Annual Report 2022 page. 55 Webb: Business ethics			
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 40, 110-111			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Holmen Annual Report page. 37, 108 Webb: Environmental key figures Environmental work at our units- see attached PDF's			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 5, 32-35, 40, 110-111 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance			



		Goals and management by objectives Policies and Code of Conduct Risk management Environmental sustainability Energy			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Holmen Annual Report page. 108 Webb: Environmental key figures Energy Environmental work at our units - see attached PDF's	302-1 c. iv 302-1 c. iii 302-1 d. iv	Not applicable	All of Holmen's consumed steam is internally produced using by-products. A negligible part of the steam is produced from biofuels, electricity, and oil. As a result, we do not report on disclosure GRI302-1 c. iv. Holmen does not sell or use cooling and only a negligible amount of steam, hence we do not report on disclosure 302-c. iii nor 302-d. iv.
Water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 40, 110-111 Webb: Materiality analysis Holmen materiality assessment 2018.pdf			

GRI 3: Material Topics 2021	3-3 Management of material topics	<u>Governance</u> <u>Goals and management by objectives</u> <u>Policies and Code of Conduct</u> <u>Risk management</u> <u>Environmental sustainability</u> <u>Environmental management</u> <u>Water</u> <u>Environmental work at our units-</u> see attached PDF's			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Holmen Annual Report page. 37, 110-111 Webb: <u>Water</u> <u>Environmental key figures</u> <u>Energy</u> <u>Environmental work at our units-</u> see attached PDF's			
	303-2 Management of water discharge-related impacts	Holmen Annual Report page. 110-111 Webb: <u>Water</u> <u>Environmental key figures</u>			

	303-2 Management of water discharge- related impacts	Energy Environmental work at our units- see attached PDF's			
	303-3 Water withdrawal	Holmen Annual Report page. 37, 108 Webb: Water Environmental key figures Energy Environmental work at our units- see attached PDF's			
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 16-19, 39 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct Risk management Environmental sustainability Environmental management Environmental work at			

		<p>Holmen Forest Biodiversity Land acreage Sustainable and responsible forestry</p> <p><i>- this page is not available in English. The page gives an overview of Holmen's forestry, protection of forest, restoration of wetlands and water, set aside land and long-term forestry planning.</i></p>			
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	<p>Holmen Annual Report page. 16-19, 39</p> <p>Webb: Biodiversity Biodiversity index Land acreage Voluntary set-aside nature conservation areas in Sweden - <i>this page is not available in English. The map shows voluntary set-aside for nature conservation areas of six large forest</i></p>	304-3 c	Information unavailable /incomplete	Since Holmen owns 1,3million ha land, it is not possible to report status of each area based on its condition.

GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	<i>owners in Sweden, Holmen included. The map also shows the formal forms of protection for which the state is responsible.</i>			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Holmen Annual Report page. 9, 40, 42-43, 110-111</p> <p>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</p> <p>Governance</p> <p>Goals and management by objectives</p> <p>Policies and Code of Conduct</p> <p>Risk management</p> <p>Environmental sustainability</p> <p>Environmental management</p> <p>Environmental work at our units - see attached PDF's</p> <p>Greenhouse gas emissions Scope 1, 2, 3</p> <p>Climate target</p>			

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Holmen Annual Report page. 42-43, 108, 111 Webb: Environmental key figures Greenhouse gas emissions Scope 1, 2, 3 Climate target			
	305-2 Energy indirect (Scope 2) GHG emissions	Holmen Annual Report page. 42-43, 108, 111 Webb: Environmental key figures Greenhouse gas emissions Scope 1, 2, 3 Climate target			
	305-3 Other indirect (Scope 3) GHG emissions	Holmen Annual Report page. 42-43, 108, 111 Webb: Environmental key figures Greenhouse gas emissions Scope 1, 2, 3 Climate target			
	305-7 Nitrogen oxides (NOx), sulfur oxides	Holmen Annual Report page. 108			

	(SOx), and other significant air emissions	Webb: Greenhouse gas emissions Scope 1, 2, 3			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Holmen Annual Report page. 36-37, 40, 110-111</p> <p>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</p> <p>Governance</p> <p>Goals and management by objectives</p> <p>Policies and Code of Conduct</p> <p>Risk management</p> <p>Environmental sustainability</p> <p>Environmental management</p> <p>Environmental work at our units - see attached PDF's</p> <p>By-products and waste</p>			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<p>Holmen Annual Report page. 36-37, 108</p> <p>Webb: Environmental key figures</p>			

GRI 306: Waste 2020		By-products and waste Environmental work at our units - see attached PDF's			
	306-2 Management of significant waste-related impacts	Holmen Annual Report page. 36-37, 108 Webb: Environmental key figures By-products and waste Environmental work at our units - see attached PDF's			
	306-3 Waste generated	Holmen Annual Report page. 36-37, 108 Webb: Environmental key figures By-products and waste Environmental work at our units - see attached PDF's			
Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 40, 47, 54 Webb: Materiality analysis Holmen materiality assessment 2018.pdf			

		Governance Goals and management by objectives Policies and Code of Conduct Risk management Supplier management			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Webb: Supplier management			
	308-2 Negative environmental impacts in the supply chain and actions taken	Holmen Annual Report page. 40, 47, 54 Webb: Supplier management			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 40, 46-47, 55 Webb: Materiality analysis Holmen materiality assessment 2018.pdf			

		Governance Goals and management by objectives Policies and Code of Conduct Risk management Employees Employee dialogue			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Holmen Annual Report page. 109 Webb: Social key figures	401-1 a 404-1 b	Not applicable	Holmen does not report number nor rate of new employee per age group or region during the reporting period, since this information is not considered relevant.
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report page. 40, 46-47, 51, 55, 111 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct			



		Risk management Employees Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Holmen Annual Report 2022 page. 46-47, 55, 111 Webb: Health and Safety Silviculture contractors			
	403-2 Hazard identification, risk assessment, and incident investigation	Holmen Annual Report 2022 page. 46-47, 55 Webb: Health and Safety Risk management Chemicals			
	403-3 Occupational health services	Holmen Annual Report 2022 page. 46-47 Webb: Health and Safety			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Holmen Annual Report 2022 page. 46-47, 55 Webb: Health and Safety			

	403-5 Worker training on occupational health and safety	Holmen Annual Report 2022 page. 46-47, 55 Webb: Health and Safety			
	403-6 Promotion of worker health	Holmen Annual Report 2022 page. 46-47, 55 Webb: Health and Safety			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Holmen Annual Report 2022 page. 46-47, 55 Comment: There are no sites where Holmen does not have control over the work och workplace.			
	403-9 Work-related injuries	Holmen Annual Report 2022 page. 46-47, 109 Webb: Health and Safety	403-9 a. v 403-9 b. v	Not applicable	Holmen does not report number of hours worked by employees nor workers who are not employees, since this information is not considered relevant.
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2022 page. 40, 46-47 Webb: Materiality analysis			

		Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct Risk management Employees Talent management Skills development			
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Holmen Annual Report 2022 page. 46-47 Webb: Talent management Skills development	404-2 b	Not applicable	Holmen does not report management of career endings since we have not had any major notices nor retirements.
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2022 page. 40, 46-49, 51 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance			



		<u>Goals and management by objectives</u> <u>Policies and Code of Conduct</u> <u>Risk management</u> <u>Employees</u> <u>Diversity and equal treatment</u>			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Holmen Annual Report 2022 page. 48-49, 98-99, 109 Webb: <u>Diversity and equal treatment</u> <u>Social key figures</u>	405-1 a. ii 405-1 b. ii	Not applicable	a.ii Holmen does not report on the percentage of individuals within Holmen’s governance bodies in age group categories, as the age of Holmen’s governance body can be found on page 98 in Holmen Annual Report. b.ii Age is reported in the employee categories blue collar, and white collar and not according to the suggested categorization in disclosure 405-1

Non-discrimination



GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2022 page. 40, 46-47, 51 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives			
		Policies and Code of Conduct Risk management Employees Diversity and equal treatment			
GRI 406: Non-discriminati on 2016	406-1 Incidents of discrimination and corrective actions taken	Holmen Annual Report 2022 page. 47, 51 Webb: Diversity and equal treatment	406-1 a	Confidentiality constraints	Holmen does not report the amount of discrimination nor harassment with regard to the employees.

Local communities

GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2022 page. 10, 40-41, 109-110 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct Risk management Thriving rural communities Environmental work at our units - see attached PDF's Stakeholder dialogue			
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GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative <i>impacts</i> on local communities	Holmen Annual Report 2022 page. 41, 110 Webb: Environmental investments, revenues and costs Stakeholder dialogue - Society Social assets of the forest Environmental work at our units - see attached PDF's Our financial contribution to society			
Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2022 page. 40, 47, 54 Webb: Materiality analysis Holmen materiality assessment 2018.pdf Governance Goals and management by objectives Policies and Code of Conduct Risk management			



Supplier social assessment					
		Supplier management Silviculture contractors			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Webb: Supplier management			
	414-2 Negative social impacts in the supply chain and actions taken	Holmen Annual Report 2022 page. 47, 54 Webb: Supplier management Silviculture contractors			