

## GRI Content Index Holmen AB

<b>Statement of use</b>	Holmen AB has reported in accordance with the GRI Standards for the period 1st of January 2023 - 31st of December 2023.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>General disclosures</b>					
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Holmen Annual Report 2023 page. 97, 116, 120			
	2-2 Entities included in the organization's sustainability reporting	Holmen Annual Report 2023 page. 90, 97			

Holmen

P.O. Box 5407. Visit: Strandvägen 1  
SE-114 84 Stockholm  
Sweden

+46 (0)8 666 21 00  
info@holmen.com  
holmen.com



	2-3 Reporting period, frequency and contact point	Holmen Annual Report 2023 page. 2, 59, 97			
	2-4 Restatements of information	Holmen Annual Report 2023 page. 97			
	2-5 External assurance	Holmen Annual Report 2023 page. 110			
	2-6 Activities, value chain and other business relationships	Holmen Annual Report 2023 page. 10, 16, 18-35, 43, 116-117			
	2-7 Employees	Holmen Annual Report 2023 page. 74, not 4, 103	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. Parttime, temporary and non-guaranteed hours 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.
	2-8 Workers who are not employees	Holmen Annual Report 2023 page. 105			
	2-9 Governance structure and composition	Holmen Annual Report 2023 page. 44-48, 54-58, 74			
	2-10 Nomination and selection of	Holmen Annual Report 2023 page. 44-46, 54-57			

	the highest governance body				
	2-11 Chair of the highest governance body	Holmen Annual Report 2023 page. 45			
	2-12 Role of the highest governance body in overseeing the management of impacts	Holmen Annual Report 2023 page. 45-47			
	2-13 Delegation of responsibility for managing impacts	Holmen Annual Report 2023 page. 45-47			
	2-14 Role of the highest governance body in sustainability reporting	Holmen Annual Report 2023 page. 45-47, 95			
	2-15 Conflicts of interest	Holmen Annual Report 2023 page. 44-47			
	2-16 Communication of critical concerns	Holmen Annual Report 2023 page. 47-48			
	2-17 Collective knowledge of the highest governance body	Holmen Annual Report 2023 page. 45, 56			
	2-18 Evaluation of the performance of the highest governance body	Holmen Annual Report 2023 page. 45			
	2-19 Remuneration policies	Holmen Annual Report 2023 page. 45-46, 73			

		Webb: <a href="#">Remuneration policy</a>			
	2-20 Process to determine remuneration	Holmen Annual Report 2023 page. 45-46, 73-74			
	2-21 Annual total compensation ratio	Webb: <a href="#">Remuneration report</a>			
	2-22 Statement on sustainable development strategy	Holmen Annual Report 2023 page. 4, 48			
	2-23 Policy commitments	Holmen Annual Report 2023 page. 47, 101, 105  Webb: <a href="#">Holmen's Code of Conduct</a>			
	2-24 Embedding policy commitments	Holmen Annual Report 2023 page. 47, 101, 105  Webb: <a href="#">Holmen's Code of Conduct</a>			
	2-25 Processes to remediate negative impacts	Holmen Annual Report 2023 page. 47, 101, 105  Webb: <a href="#">Holmen's Code of Conduct</a>			
	2-26 Mechanisms for seeking advice and raising concerns	Holmen Annual Report 2023 page. 47-48, 101, 104-105  Webb: <a href="#">Holmen's Code of Conduct</a>			
	2-27 Compliance with laws and regulations	Holmen Annual Report 2023 page. 100, 104-105,			

	2-28 Membership associations	Holmen Annual Report 2023 page. 38, 98, 104-105			
	2-29 Approach to stakeholder engagement	Holmen Annual Report 2023 page. 97-98, 103-104			
	2-30 Collective bargaining agreements	Holmen Annual Report 2023 page. 103			

**Material topics**

<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Holmen Annual Report 2023 page. 98  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
	3-2 List of material topics	<a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			

**Economic performance**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 8-9, 37, 45-48, 52-53, 54-55, 60-62, 71 note 2, 73 note 4, 76-77 note 7, 97-98  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
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<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Holmen Annual Report 2023 page. 100-101			
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**Anti-corruption**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 45-48, 51, 97-98, 104-105  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 205: Anti- corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	Holmen Annual Report 2023 page. 51			
<b>Materials</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 46-47, 49, 51, 97-98, 100, 102  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Holmen Annual Report page. 38-39, 102			
<b>Energy</b>					

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 8-9, 32-35, 37, 46-47, 97-99, 104  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Holmen Annual Report 2023 page. 38, 99	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.
<b>Water and effluents</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 46-47, 49-51, 97-98, 100, 102, 114  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Holmen Annual Report 2023 page. 13, 36, 100-101			
	303-2 Management of water discharge-related impacts	Holmen Annual Report 2023 page. 100-101			

	303-3 Water withdrawal	Holmen Annual Report 2023 page. 100, 114			
<b>Biodiversity</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 16-17, 40-41, 46-47, 97-98, 101  <u>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</u>			
<b>GRI 304: Biodiversity 2016</b>	304-3 Habitats protected or restored	Holmen Annual Report 2023 page. 16-17, 19, 40-41, 101	304-3 c	Information unavailable /incomplete	Since Holmen owns 1,3 million ha land, it is not possible to report status of each area based on its condition.
<b>Emission</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 46-47, 50-51, 97-100  <u>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</u>			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Holmen Annual Report 2023 page. 38-39, 97, 100			
	305-2 Energy indirect (Scope 2) GHG emissions	Holmen Annual Report 2023 page. 38, 100			
	305-3 Other indirect (Scope 3) GHG emissions	Holmen Annual Report 2023 page. 38, 100			



	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Holmen Annual Report 2023 page. 100			
<b>Waste</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 36-37, 46- 47, 99-102  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Holmen Annual Report 2023 page. 36, 100- 102			
	306-2 Management of significant waste-related impacts	Holmen Annual Report 2023 page. 10, 25, 28, 36, 100-102			
	306-3 Waste generated	Holmen Annual Report 2023 page. 101-102			
<b>Supplier environmental assessment</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 46-47, 50, 97-98, 100, 104-105  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			

GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Holmen Annual Report 2023 page. 105			
	308-2 Negative environmental impacts in the supply chain and actions taken	Holmen Annual Report 2023 page. 43, 50, 104-105			

**Employment**

GRI 3: Material Topics 2021	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-47, 51, 97-98, 103-105  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Holmen Annual Report 2023 page. 103	401-1 a 404-1 b	Not applicable	Holmen does not report number nor rate of new employee or employee turnover per age group or region during the reporting period, since this information is not considered relevant.
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**Occupational health and safety**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-48, 51, 97- 98, 103-105  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Holmen Annual Report 2023 page. 50, 98, 103			
	403-2 Hazard identification, risk assessment, and incident investigation	Holmen Annual Report 2023 page. 42-43, 51			
	403-3 Occupational health services	Holmen Annual Report 2023 page. 42-43, 103			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Holmen Annual Report 2023 page. 42-43, 51, 103			
	403-5 Worker training on occupational health and safety	Holmen Annual Report 2023 page. 42-43, 51, 103			
	403-6 Promotion of worker health	Holmen Annual Report 2023 page. 42-43, 51, 103			

	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Holmen Annual Report 2023 page. 42-43, 51, 103  <a href="#">Holmen Supplier Code of Conduct</a>  Comment: There are no sites where Holmen does not have control over the work and workplace.			
	403-9 Work-related injuries	Holmen Annual Report 2023 page. 42-43, 51, 98, 103	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**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-47, 51, 103  <a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a>			
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<b>GRI 404: Training and Education 2016</b>	404-2 Programs for upgrading employee skills and transition assistance programs	Holmen Annual Report 2023 page. 103	404-2 b	Not applicable	Holmen does not report management of career endings since we have not had any major notices nor retirements.
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**Diversity and equal opportunity**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-47, 97-98, 103  <u><a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a></u>			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Holmen Annual Report 2023 page. 46, 56, 103	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**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-48, 97-98, 103  <u><a href="#">Webb: Materiality analysis Holmen materiality assessment 2018.pdf</a></u>			
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Holmen Annual Report 2023 page. 47-48, 103	406-1 a 406-1 b. i 406-1 b. iii 406-1 b. iv	Confidentiality constraints	Holmen does not report the amount of discrimination nor harassment with regard to the employees.

**Local communities**

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 42-43, 46-48, 51, 97-98, 103-105  <u>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</u>			
<b>GRI 413: Local Communities 2016</b>	413-2 Operations with significant actual and potential negative <i>impacts</i> on local communities	Holmen Annual Report 2023 page. 43, 97-98, 100, 104, 116			
<b>Supplier social assessment</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Holmen Annual Report 2023 page. 37, 46-48, 50-51, 97-98, 103-105  <u>Webb: Materiality analysis Holmen materiality assessment 2018.pdf</u>			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Holmen Annual Report 2023 page. 105			
	414-2 Negative social impacts in the supply chain and actions taken	Holmen Annual Report 2023 page. 50, 105			

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