

GRI Content Index 2021

Our Corporate Social Responsibility Report 2023 has been prepared in accordance with the GRI Standards (GRI 1: Foundation 2021) for The applicable GRI Sector Standard "Forestry" has not been made available yet. Therefore, it could not be used for the reporting period This Content Index helps you navigate the reported disclosures and information:

GRI	Disclosure	Chapter (page/s)	Reason for omission	Explanation	GRI
GRI 2: General Disclosures 2021	2-1 Organizational details	contacts (116–117)			
	2-2 Entities included in the organization's sustainability reporting	contacts (116–117)			
	2-3 Reporting period, frequency and contact point	about this report (114–115), imprint (118)			
	2-4 Restatements of information	about this report (114–115)			
	2-5 External assurance	about this report (114–115), CSR reporting (98)		For this reporting year, no external assurance was pursued.	
	2-6 Activities, value chain and other business relationships	company profile (10–11), our value chain (12–13), about this report (114–115)			

2-7 Employees	fair employment (88–89)	information incomplete	The group does not collect structured data on gender identities other than male/female, permanent vs. temporary employees and non-guaranteed hours employees. We are currently establishing a group-wide reporting system to comply with the upcoming CSRD and expect to collect and report the required data within the next three years.
2-8 Workers who are not employees	fair employment (88–89)		
2-9 Governance structure and composition	governance structure (94–96)		
2-10 Nomination and selection of the highest governance body	governance structure (94–95)		
2-11 Chair of the highest governance body	governance & ethics (94–95)		
2-12 Role of the highest governance body in overseeing the management of impacts	managing CSR (97), monitoring (111)		
2-13 Delegation of responsibility for managing impacts	managing CSR (97)		
2-14 Role of the highest governance body in sustainability reporting	managing CSR (97)		
2-15 Conflicts of interest	conflicts of interest policy (103)		
2-16 Communication of critical concerns	governance & ethics (112–113)		
2-17 Collective knowledge of the highest governance body	risk management (98–101)		
2-18 Evaluation of the performance of the highest governance body	governance structure (94–96)		

2-19 Remuneration policies	governance & ethics (109–110)		
2-20 Process to determine remuneration	governance & ethics (109–110)		
2-21 Annual total compensation ratio		confidentiality constraints	As a family-owned company, we consider this information to be confidential as it could provide insight into the salary structure of the board of directors.
2-22 Statement on sustainable development strategy	message from the board (04–07), our strategy toward a better tomorrow (18–21)		
2-23 Policy commitments	policies & procedures (102–105)		
2-24 Embedding policy commitments	policies & procedures (102–105)		
2-25 Processes to remediate negative impacts	concerns & grievance mechanism (112–113)		
2-26 Mechanisms for seeking advice and raising concerns	concerns & grievance mechanism (112–113)		
2-27 Compliance with laws and regulations	governance & ethics (109)		
2-28 Membership associations	stakeholders (14–15)		
2-29 Approach to stakeholder engagement	stakeholders (14–15)		
2-30 Collective bargaining agreements	responsible sourcing (28), responsible pulp sourcing (68), fair employment (87)		

Material Topics					
GRI 3: Material Topics 2021	3-1: Process to determine material topics	materiality (16–17)			GRI 3: Material Topics 2021
	3-2: List of material topics	materiality (16–17)			
	3-3: Management of material topics	responsible sourcing (24–31), economic performance (32–37), energy & emissions (38–55), saving water (56–63), responsible pulp sourcing (64–69), health & safety (76–83), fair employment (84–89), customer privacy (108)			
Secure Business					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	economic performance (35–35)			GRI 201: Economic Performance 2016
	201-2 Financial implications and other risks and opportunities due to climate change	risk management (98–101)			
	201-3 Defined benefit plan obligations and other retirement plans	economic performance (36)			
	201-4 Financial assistance received from government	economic performance (37)			

GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	responsible sourcing (30)			GRI 308: Supplier Environmental Assessment 2016
	308-2 Negative environmental impacts in the supply chain and actions taken	responsible sourcing (30)			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	responsible sourcing (30)			GRI 414: Supplier Social Assessment 2016
	414-2 Negative social impacts in the supply chain and actions taken	responsible sourcing (30)			

GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	customer privacy (108-109)			GRI 418: Customer Privacy 2016
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Climate Actions

GRI 302: Energy 2016	302-1 Energy consumption within the organization	energy & emissions (54-55)	confidentiality constraints	Energy represents a significant proportion of the production costs for paper and board products, as well as converting processes. Specifying details about our energy consumption, energy intensity and fuel sources would provide competitors with considerable insights into delfort's production costs and profitability . We deem this information commercially sensitive and therefore only partially disclose the required information. More specifically, we only disclose the total amount of electricity purchased by the organization.
	302-2 Energy consumption outside the organization		not applicable	Papermaking is energy-intensive. The proportion of energy consumption outside the organization is low compared to the energy consumption of paper production and printing processes. As a result, this KPI is not significant and therefore immaterial.

	302-3 Energy intensity	energy & emissions (54-55)	confidentiality constraints	Energy represents a significant proportion of the production costs for paper and board products, as well as converting processes. Specifying details about our energy consumption, energy intensity and fuel sources would provide competitors with considerable insights into delfort's production costs and profitability . We deem this information commercially sensitive and therefore only partially disclose the required information. More specifically, we only disclose the total amount of electricity purchased by the organization.	GRI 302: Energy 2016
	302-4 Reduction of energy consumption	energy & emissions (39)			
	302-5 Reductions in energy requirements of products and services		not applicable	delfort's products do not consume energy during their consumption or use.	
GRI 303: Water and effluents	303-1 Interactions with water as a shared resource	saving water (56-63)			GRI 303: Water and effluents
	303-2 Management of water discharge-related impacts	saving water (61-63)			
	303-3 Water withdrawal	saving water (61-63)			
	303-4 Water discharge	saving water (61-63)			
	303-5 Water consumption	saving water (63)			

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	energy & emissions (48)		
	305-2 Energy indirect (Scope 2) GHG emissions	energy & emissions (48)		
	305-3 Other indirect (Scope 3) GHG emissions	energy & emissions (48)	information incomplete	Scope 3 data is not available yet due to the lack of reporting by our suppliers. However, we adopted a spend-based approach and ascertained that approximately 56% of our Scope 3 emissions are attributable to purchased goods and services, upstream transport and distribution, fuel and energy consumption. Emissions from capital goods, waste, leased or rented assets (upstream), business trips and employee commuting only represent a minor amount of our Scope 3 emissions. We are currently establishing a group-wide reporting system and expect to report these figures within the next three years.
	305-4 GHG emissions intensity	energy & emissions (53–55)		
	305-5 Reduction of GHG emissions	energy & emissions (51)		

305-6 Emissions of ozone-depleting substances (ODS)		information unavailable	Data that enables the calculation of emissions of ozone-depleting substances is not available yet as no reporting system is in place. We will conduct a material-based GHG inventory in 2023, including the amount of refrigerants, so that we will be able to calculate the level of emissions. We expect this analysis to allow us to report our emissions of ozone-depleting substances within the next three years.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	energy & emissions (54-55)	information incomplete	The following data is not available yet as no reporting system is in place: air emissions from sulphur oxides (SOx) and other significant air emissions (persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP) and particulate matter (PM)). We are currently establishing a group-wide reporting system and expect to report these figures within the next three years.

Responsible Products				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	responsible pulp sourcing (69)		
	301-2 Recycled input materials used		not applicable	delfort only uses virgin fibres in its specialty papers. Most of these are approved for food contact or manufactured for hygiene applications and the law does not allow them to contain recycled content.
	301-3 Reclaimed products and their packaging materials		not applicable	Many of delfort's paper solutions are recyclable but no detailed information is available about the end user's recycling or waste collection process after utilization.
Empower People				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	employment figures (89)		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		not applicable	At delfort, there are no benefits provided to full-time employees that are not provided to temporary or part-time employees.
	401-3 Parental leave		information incomplete	delfort does not collect structured data on parental leave. We are currently establishing a group-wide reporting system to comply with the upcoming CSRD and expect to report these figures within the next three years.

GRI 301: Materials 2016

GRI 401: Employment 2016

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	safety mindset (78-79)		
	403-2 Hazard identification, risk assessment, and incident investigation	hazard identification (80-81)		
	403-3 Occupational health services	global safety network (79)		
	403-4 Worker participation, consultation, and communication on occupational health and safety	participation and communication (80-81)		
	403-5 Worker training on occupational health and safety	training and e-learning (82)		
	403-6 Promotion of worker health	promotion of worker health (82-83)		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	promotion of worker health (82-83)		
	403-8 Workers covered by an occupational health and safety management system	health & safety (76-83)		
	403-9 Work-related injuries	health & safety (82-83)		
	403-10 Work-related ill health		information unavailable	As a manufacturing company, workplace health and safety incidents are mostly physical accidents rather than work-related ill health. Due to data protection, we are unable to track statistics here.
GRI 403: Occupational Health and Safety 2018				

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	developing talents (92)	information incomplete	delfort reports total figures only. The group does not collect structured data on gender or employee category. We are currently establishing a group-wide reporting system to comply with the upcoming CSRD and expect to report these figures within the next three years.	GRI 404: Training and Education 2016
	404-2 Programs for upgrading employee skills and transition assistance programs	developing talents (92-93)			
	404-3 Percentage of employees receiving regular performance and career development reviews	personal development review (86)	information incomplete	The group does not collect structured data on gender or employee category. We are currently establishing a group-wide reporting system to comply with the upcoming CSRD and expect to report these figures within the next three years.	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	supplier selection and onboarding (28), new fsc tm core labor requirements (68), labor and human rights policy (87)			GRI 407: Freedom of Association and Collective Bargaining 2016

GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	supplier selection and onboarding (28), new fsc tm core labor requirements (68), labor and human rights policy (87)			GRI 408: Child Labor 2016
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	new fsctm core labor requirements (68), labor and human rights policy (87), avoidance of forced labor (88)			GRI 409: Forced or Compulsory Labor 2016