

REFERENCE TABLES

Table 1.0 Material Topics

Issue	Links	GRI	UN SDG	UNGC COP	Material?	Severity Score	Likelihood Score
Air Emissions		305 1-7	13				
Energy intensity		302-3	7, 13	E1-6	Yes	17	29
Energy consumption		302-1,2,4,5	7, 13		Yes	27	29
Life Cycle Assessment		417 1-3	12		Yes	14	24
Sustainable Forest Management		204-1, 301	15	E11, 15,17	Yes	+	+
Due Diligence		101, 308	15		Yes	28	25
Biodiversity		101 1-3	15	E11-12, E16	Yes	29	26
Injury/Incident rate		403-9	3	L9-10	Yes	27	35
Occupational Health and Safety		403-1	3	HR, L	Yes	24	22
Training ESMS		403-5, 404	8		Yes	25	28
Anti-Bribery and Corruption		205	16	AG	No	19	11
Code of Conduct		2-23			No	+	+
Danzer Values		2-24			No	+	+
Grievance Mechanism and Integrity Line		2-26			Yes	21	28
Water consumption		303-5	6	HR	Yes	24	25

Water discharge		303-2, 4	14		Yes	25	28
Water withdrawal		301-1, 303-3	6	E-13, HR	Yes	24	25
Waste		306-1	15	E19	No	22	12
Landfill		306-5	15		Yes	28	30
Plastic			14, 15	E21,22	Yes	32	34
Wood fuel		306-4	7		No	+	+
GENERAL DISCLOSURES							
Organization		2-1-2				+	+
Employees		2-7,8				+	+
Activities, value chain		2-6				+	+
Governance structure		2-9				+	+
Highest governance body		2-10,11		G11		+	+
Role for impacts		2-12, 2-25		G2		+	+
Role in reporting		2-13		G1-5		+	+
Critical concerns		2-15,16		G6-7		+	+
Collective knowledge		2-17		G9		+	+
Remuneration as link to ESG		2-19,20		G10		+	+
Sustainable development strategy		2-22		G7		+	+
Non-compliance		2-27		G8		+	+

stakeholder engagement		2-28,29, 413		G8	na	+	+
Culture							
Code of Conduct					Yes	+	+
ABC			16	AC	Yes	+	+
GMIL					Yes	+	+
Political engagement					Yes	+	+
Supplier relationship					Yes	+	+
Training					Yes	+	+
Incident response & communication (CAdB)					Yes	27	37
OWN WORKFORCE			8				
Diversity, Equity (*BofD)		405			No	+	+
Employment		401			Yes	+	+
Freedom of Association		407		HR, L	No	+	+
Collective Bargaining		2-30			No		
Working conditions					No	+	+
Secure Employment					No	+	+
Working time					No	+	+
Adequate wages					No	+	+
Social dialogue					No	+	+

Work-life balance					No	+	+
Equal treatment and opportunity		406		HR, L	No	+	+
Gender equality and equal pay for				HR, L8	No	+	+
Training and skills development					No	+	+
Employment / inclusion of persons with disabilities					No	+	+
Measures against violence and harassment					No	+	+
Child labour		408		HR, L	No	+	+
Forced labour		409		HR,L	No	+	+
Adequate housing					No	+	+
Privacy				HR	No	+	+
Local economy					No	+	+
VALUE CHAIN WORKFORCE							
Diversity, Equity		414	8		No	+	+
Employment		405	8		No	+	+
Freedom of Association			8		No	+	+
Collective Bargaining			8		No	+	+
Working conditions			8		No	+	+
Secure Employment			8		No	+	+
Working time			8		No	+	+

Adequate wages			8		No	+	+
Social dialogue			8		No	+	+
Freedom of association			8		No	+	+
Workers Counsels / participation			8		No	+	+
Collective bargaining			8		No	+	+
Work-life balance			8		No	+	+
Equal treatment and opportunity			8		No	+	+
Gender equality and equal pay for			8		No	+	+
Training and skills development			8		No	+	+
Employment / inclusion of persons with disabilities			8		No	+	+
Measures against violence and harassment			8		No	+	+
Diversity			8		No	+	+
Child labour			8, 4		No	+	+
Forced labour			8		No	+	+
Adequate housing			8		No	+	+
Privacy			8		No	+	+
OTHER							
Tax		207			No	+	+
Recycled/reclaimed		301-2,3			No	na	na

Pollution - living organisms					No	na	na
Substances of Concern					No	na	na
Marine resources					No	na	na
Water discharges in the oceans					No	na	na
Extraction and use of marine					No	na	na
Animal Welfare					No	na	na

* In the Double Materiality Matrix, Severity (Scale/Scope/Irremediability score + in-to-out risk + financial risk) is on the y-axis and Likelihood (likeliness score + in-to-out risk + financial risk) is on the x-axis. See the process description in Section, “General Disclosures.”

Table 2.0 Acronyms

Acronym	Meaning
ABC	Anti-Bribery and Corruption
CO2eq	Carbon Dioxide equivalents
COP	Communication On Progress
CSRD	Corporate Social Responsibility Directive (European Union)
DD	Due Diligence

EPD	Environmental Product Declaration
ESMS	Environmental and Safety Management System (Danzer)
ESRS	European Sustainability Reporting Standards
FLAG	Forest Land and Agriculture
FSC®	Forest Stewardship Council
GMIL	Grievance Mechanism and Integrity Line (Danzer)
GRI	Global Reporting Initiative
ISO 14001	International Standards Organization Environmental Management System Standard
IT	Information Technology
LCA	Life Cycle Assessment
LTIFR	Lost Time Injury Frequency Rate
LWD	Number of Injuries and/or Illnesses Resulting in Lost Work Days (OSHA)
MMBtu	one million British thermal units
OSHA	Occupational Safety and Health Administration (United States)
RAMP	Risk Assessment Mitigation Preparation
SBTi	Science Based Targets initiative
SDG	Sustainable Development Goals (United Nations)
SFM	Sustainable Forest Management
SMEs	Small and Medium Enterprises

UNGC	United Nations Global Compact