

GRI INDEX 2023

REFERENCE DOCUMENTS:

Annual report (AR)

Supplementing reports to the Annual report

🔗 Sustainability documentation

- Materiality assessment report (MAR)
- Compliance report
- Remuneration report
- Human rights and decent working conditions report
- Climate and nature risk report
- Scope 3 report
- HR file numbers 2023 (HR)

Policies

🔗 Borregaard's business policies

- Code of Conduct (CoC)
- Supplier Code of Conduct (SCoC)
- Responsible Sourcing Policy
- Human rights policy

CS*) Company specific disclosures numbers are named CS

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
ORGANISATIONAL PROFILE						
2-1	Organisational details	AR, page 149			Yes, limited assurance	See requirements of Directive 2013/34/EU
2-2	Entities included in the organisation's sustainability reporting	AR, page 149			Yes, limited assurance	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
2-3	Reporting period, frequency and contact point	AR, page 1, 93, 149			Yes, limited assurance	ESRS 1 §73
2-4	Restatements of information	See comment	No restatements in 2023		Yes, limited assurance	ESRS 2 BP-2 §13, §14 (a) to (b)
2-5	External assurance	AR, page 142-143			Yes, limited assurance	See external assurance requirements of Directive (EU) 2022/2464

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
ACTIVITIES AND WORKERS						
2-6	Activities, value chain and other business relationships	AR, page 3-4, 15, 42 DMAR, page 6-7 Brønnøysundregisteret	Brønnøysundregisteret: https://w2.brreg.no/enhet/sok/detalj.jsp?orgnr=998753562		Yes, limited assurance	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
2-7	Employees	AR, page 3, 68-69 HR, page 1-3			Yes, limited assurance	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
2-8	Workers who are not employees	AR, page 65 HR, page 3			Yes, limited assurance	ESRS S1 S1-7 §55 to §56
GOVERNANCE						
2-9	Governance structure and composition	AR, page 16, 77, 79, 81-84			Yes, limited assurance	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public interest entities
2-10	Nomination and selection of the highest governance body	AR, page 79-80			Yes, limited assurance	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16
2-11	Chair of the highest governance body	See comment	The chair of the highest governance body is not a senior executive in the organisation	a. Not applicable	Yes, limited assurance	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16
2-12	Role of the highest governance body in overseeing the management of impacts	AR, page 80-85 Compliance report, page 3-4 SCoC			Yes, limited assurance	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)
2-13	Delegation of responsibility for managing impacts	AR, page 16 Climate and Nature risk report, page 5-6 Compliance report, page 3-4			Yes, limited assurance	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)

GRI

2023

ESRS (not included in third-party assurance)

Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
2-14	Role of the highest governance body in sustainability reporting	AR, page 16			Yes, limited assurance	ESRS 2 GOV-5 §36; IRO-1 §53 (d)
2-15	Conflicts of interest	AR, page 83-84			Yes, limited assurance	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-16	Communication of critical concerns	AR, page 22, 84-85 Compliance Report, page 5	No critical concerns in 2023		Yes, limited assurance	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)
2-17	Collective knowledge of the highest governance body	AR, page 16 CoC			Yes, limited assurance	ESRS 2 GOV-1 §23
2-18	Evaluation of the performance of the highest governance body	AR, page 81-82			Yes, limited assurance	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
2-19	Remuneration policies	Remuneration report, page 15			Yes, limited assurance	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings.
2-20	Process to determine remuneration	AR, page 84 Remuneration report, page 2			Yes, limited assurance	ESRS 2 GOV-3 §29 (e). See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings.
2-21	Annual total compensation ratio	AR, page 66			Yes, limited assurance	ESRS S1 S1-16 §97 (b) to (c)

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
STRATEGY, POLICIES AND PRACTICES						
2-22	Statement on sustainable development strategy	AR, page 5			Yes, limited assurance	ESRS 2 SBM-1 §40 (g)
2-23	Policy commitments	AR, page 83 CoC SCoC Human Rights Policy	https://www.borregaard.com/sustainability/corporate-responsibility/borregaard-business-policies/		Yes, limited assurance	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)
2-24	Embedding policy commitments	AR, page 82-84			Yes, limited assurance	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
2-25	Processes to remediate negative impacts	AR, page 22-27 DMAR, page 13 CoC SCoC Human Rights report			Yes, limited assurance	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
2-26	Mechanisms for seeking advice and raising concerns	AR, page 16, 82, 84 CoC			Yes, limited assurance	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3- 3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)
2-27	Compliance with laws and regulations	Compliance report	No non-compliance incidents with laws and regulations in 2023, and therefore a breakdown is not applicable.	a. Not applicable	Yes, limited assurance	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)

GRI			2023			ESRS (not included in third-party assurance)
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
2-28	Membership associations	AR, page 52, 56, 96-97			Yes, limited assurance	'Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
2-29	Approach to stakeholder engagement	AR, page 22-23 DMAR, page 6-7			Yes, limited assurance	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
2-30	Collective bargaining agreements	AR, page 64			Yes, limited assurance	ESRS S1 S1-8 §60 (a) and §61
MATERIAL TOPICS						
3-1	Process to determine material topics	DMAR, page 6-12			Yes, limited assurance	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv
3-2	List of material topics	AR, page 25 DMAR, page 12, 14			Yes, limited assurance	ESRS 2 SBM-3 48(a) and (g)
CLIMATE CHANGE (ESRS E1)						
GHG EMISSIONS AND ENERGY OF OWN OPERATIONS (SCOPE 1 & 2)						
3-3	Management of material topics	AR, page 30-35 DMAR, page 15-16			Yes, limited assurance	<p>General disclosures: ESRS 2 SBM-1 § 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>Energy: ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33</p> <p>Emissions: ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20</p>

GRI			2023			ESRS (not included in third-party assurance)
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
201-2	Financial implications and other risks and opportunities due to climate change	AR, page 26-27, 121-122 Climate and Nature Risk report, 10-18, 27-30			Yes, limited assurance	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64
302-1	Energy consumption within the organisation	AR, page 32, 36, 57			Yes, limited assurance	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)
302-3	Energy intensity	AR, page 57			Yes, limited assurance	ESRS E1 E1-5 §40 to §42
305-1	Direct (Scope 1) GHG emissions	AR, page 57			Yes, limited assurance	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
CS*)	GHG emissions within EU-ETS system	AR, page 57			Yes, limited assurance	
305-2	Energy indirect (Scope 2) GHG emissions	AR, page 57			Yes, limited assurance	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)
305-4	GHG emissions intensity	AR, page 57			Yes, limited assurance	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)
305-5	Reduction of GHG emissions	AR, page 57			Yes, limited assurance	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56 'Pollution of air' is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M
INDIRECT GHG EMISSIONS IN SUPPLY CHAIN (SCOPE 3)						
3-3	Management of material topics	AR, page 36-38 DMAR, chapter 15-16			Yes, limited assurance	General disclosures: ESRS 2 SBM-1 § 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Emissions: ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
305-3	Other indirect (Scope 3) GHG emissions	AR, page 57 Scope 3 report page 5			Yes, limited assurance	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)
OUR PRODUCTS' CONTRIBUTION TO CLIMATE CHANGE						
3-3	Management of material topics	AR, page 39-45 DMAR, page 15-16			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)
CS*)	Number of approved Environmental Product Declarations (EPD)	AR, page 39			Yes, limited assurance	
CS*)	Innovation rate	AR, page 39			Yes, limited assurance	
POLLUTION (ESRS E2)						
LOCAL AIR QUALITY						
3-3	Management of material topics	AR, page 46-47 DMAR, page 16-17			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Emissions: ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
POLLUTION (ESRS E2)						
LOCAL AIR QUALITY						
305-7	Nitrogen oxides (NOx), sulphur oxides (SO ₂), and other significant air emissions	AR, page 57 Norskeutslipp.no	The Norwegian PRTR: https:// www.norskeutslipp.no/en/Miscellaneous/Company/?-Company-ID=5086		Yes, limited assurance	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26
REDUCTION OF EFFLUENTS AND IMPROVED WATER QUALITY						
3-3	Management of material topics	AR, page 48-50 DMAR, page 16-17			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Water and Effluents: ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20
303-1	Interactions with water as a shared source	AR, page 48-50 DMAR, page 16-17			Yes, limited assurance	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20
303-2	Management of water discharge-related impacts	AR, page 48-50 DMAR, page 16-17			Yes, limited assurance	ESRS E2 E2-3 §24
303-3	Water withdrawal	AR, page 58			Yes, limited assurance	'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
303-4	Water discharge	AR, page 58			Yes, limited assurance	Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
303-5	Water consumption	AR, page 58			Yes, limited assurance	ESRS E3 E3-4 §28 (a), (b), (d) and (e)
CS*)	COD in process water discharged	AR, page 58			Yes, limited assurance	
CS*)	AOX in process water discharged	AR, page 58			Yes, limited assurance	
CS*)	Suspended solids in process water discharged	AR, page 58			Yes, limited assurance	
CS*)	Phosphor in process water discharged	AR, page 58			Yes, limited assurance	
CS*)	Nitrogen in process water discharged	AR, page 58			Yes, limited assurance	
CS*)	Copper in process water discharged	AR, page 58			Yes, limited assurance	

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
BIODIVERSITY AND ECOSYSTEMS (ESRS E4)						
3-3	Management of material topics	AR, page 51-52 DMAR, page 17			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Biodiversity: ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §2
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Climate and Nature risk report, page 9			Yes, limited assurance	ESRS E4 §16 (a) i; §19 (a); E4-5 §35
304-2	Significant impacts of activities, products and services on biodiversity	Climate and Nature risk report, page 10-18 and 24-26			Yes, limited assurance	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)
CS*)	Certified wood	AR, page 28, 51-52			Yes, limited assurance	
CIRCULAR ECONOMY (ESRS E5)						
RESOURCE USE AND CIRCULAR ECONOMY						
3-3	Management of material topics	AR, page 53-56 DMAR, page 17-18			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Waste: ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
306-1	Waste generation and significant waste-related impacts	AR, page 53-56 DMAR, page 17-18			Yes, limited assurance	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
306-2	Management of significant waste-related impacts	AR, page 53-56 DMAR, page 17-18			Yes, limited assurance	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
306-3	Waste generated	AR, page 53, 58			Yes, limited assurance	ESRS E5 E5-5 §37 (a), §38 to §40
CS*)	Non-hazardous waste, to recovery of materials or energy, Borregaard Norway	AR, page 58			Yes, limited assurance	
CS*)	Non-hazardous waste, to landfill	AR, page 58			Yes, limited assurance	
CS*)	Hazardous waste, to recovery of materials or energy, Borregaard Norway	AR, page 58			Yes, limited assurance	
CS*)	Hazardous waste, to landfill, Borregaard Norway	AR, page 58			Yes, limited assurance	

OWN WORKFORCE (ESRS S1)

HEALTH AND SAFETY (WORKING CONDITIONS)

3-3	Management of material topics	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	<p>General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>Occupational health and safety: ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)</p>
403-1	Occupational health and safety management system	AR, page 60-61 DMAR, page 19-21			Yes, limited assurance	ESRS S1 S1-1 §23

GRI			2023			ESRS (not included in third-party assurance)
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
403-2	Hazardous identification, risk assessment, and incident investigation	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	ESRS S1 S1-3 §32 (b) and §33
403-3	Occupational health service	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M. 'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
403-4	Worker participation, consultation, and communication on occupational health and safety	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	
403-5	Worker training on occupational health and safety	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	
403-6	Promotion on worker health	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	
403-7	Prevention and mitigation of occupation health and safety impacts directly linked by business relationship.	AR, page 60-62 DMAR, page 19-21			Yes, limited assurance	ESRS S2 S2-4 §32 (a)
403-9	Work-related injuries	AR, page 69			Yes, limited assurance	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82
CS*)	Number of lost time work-related injuries	AR, page 69			Yes, limited assurance	
CS*)	Rate of lost time work-related injuries per million hours worked (LTI-rate)	AR, page 69			Yes, limited assurance	
CS*)	Sick leave	AR, page 69			Yes, limited assurance	

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
CS*)	Number of fires	AR, page 69			Yes, limited assurance	
CS*)	Number of near fires	AR, page 69			Yes, limited assurance	
COMPETENCE DEVELOPMENT, CULTURE AND VALUES THAT SUPPORTS OUR GOALS AND STRATEGY						
3-3	Management of material topics	AR, page 63-65 DMAR, page 19-21			Yes, limited assurance	<p>General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>Employment: ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)</p> <p>Training and education: ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)</p>
401-1	New employee hires and employee turnover	HR, page 5- 6			Yes, limited assurance	ESRS S1 S1-6 §50 (c)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	See comment	None, we provide the same benefits for temporary and part-time employees as for our full-time employees. However, some benefits (bonus) will be pro-rata based on the working hours.	Not applicable	Yes, limited assurance	ESRS S1 S1-11 §74; §75; §AR 75

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
401-3	Parental leave	HR, page 7-8			Yes, limited assurance	ESRS S1 S1-15 §93
402-1	Minimum notice periods regarding operational changes	See comment	Regulated by Norwegian law		Yes, limited assurance	'Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
404-1	Average hours of training per year per employee	HR, page 8			Yes, limited assurance	ESRS S1 S1-13 §83 (b) and §84
404-2	Programs for upgrading employee skills and transition assistance programs	AR, page 63-65 DMAR, page 19-21			Yes, limited assurance	ESRS S1 S1-1 §AR 17 (h)
404-3	Percentage of employees receiving regular performance career development reviews	HR, page 8			Yes, limited assurance	ESRS S1 S1-13 §83 (a) and §84
DIVERSITY AND EQUAL OPPORTUNITIES						
3-3	Management of material topics	AR, page 66-67 DMAR, page 19-21			Yes, limited assurance	General disclosures: ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c) Diversity and equal opportunity: ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
405-1	Diversity of governance bodies and employees	HR, page 8			Yes, limited assurance	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
405-2	Ratio of basic salary and remuneration of woman to men	HR, page 8	No significant differences in ratio across employee groups		Yes, limited assurance	ESRS S1 S1-16 §97 and §98
BUSINESS CONDUCT (ESRS G1)						
RELATIONSHIP WITH SUPPLIERS						
3-3	Management of material topics	AR, page 70-72 DMAR, page 22-25			Yes, limited assurance	<p>General disclosures: ESRS 2 SBM-1 § 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)</p> <p>Supplier social assessment: ESRS G1 G1-2 §12 and §15 (a)</p> <p>Child Labour: ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)</p>
414-1	New suppliers that were screened using social criteria	AR, page 70			Yes, limited assurance	ESRS G1 G1-2 §15 (b)
414-2	Negative social impacts in the supply chain and actions taken	AR, page 71-72 DMAR, 22-25 Human rights and decent working conditions report, page 9-11			Yes, limited assurance	ESRS 2 SBM-3 §48 (c) i and iv
308-1	New suppliers that were screened using environmental criteria	AR, page 71-72			Yes, limited assurance	ESRS G1 G1-2 §15 (b)
308-2	Negative environmental impacts in the supply chain and actions taken	AR, page 71-72 DMAR, page 22-25			Yes, limited assurance	ESRS 2 SBM-3 §48 (c) i and iv

GRI		2023			ESRS (not included in third-party assurance)	
Disclosure No	Disclosure description	Reference	Comments	Omissions	Third-party assurance	Disclosure No
NON MATERIAL INDICATORS						
BUSINESS ETHICS AND ANTI-CORRUPTION						
205-1	Operations assessed for risks related to corruption	Compliance report, page			Yes, limited assurance	ESRS G1 G1-3 §AR 5
205-2	Communication and training about anti-corruption policies and procedures	AR, page 27, 63-64 HR, page 4	We will be working on improving our systems to be able to report on region and employee category		Yes, limited assurance	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8
205-3	Confirmed incidents of corruption and actions taken	See comment	No incidents in 2023		Yes, limited assurance	ESRS G1 G1-4 §25
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	See comment	No incidents in 2023		Yes, limited assurance	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.
HUMAN RIGHTS						
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human rights and decent working conditions report, page 9-11 Human rights policy			Yes, limited assurance	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.
408-1	Operations and suppliers at significant risk for incidents of child labour	Human rights and decent working conditions report, page 9-11 Human rights policy			Yes, limited assurance	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Human rights and decent working conditions report, page 9-11 Human rights policy			Yes, limited assurance	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18