

Appendix: GRI INDEX

General disclosures	Disclosure description	Boundary	Section in report	Part omitted, reason, explanation.	Notes, Sources, and connections to other frameworks
102 General Disclosures Organizational Profile	102-1 Name		3		
102 General Disclosures Organizational Profile	102-2 Activities, brands, products, services	OKEA ASA	3		
102 General Disclosures Organizational Profile	102-3 Location of Headquarters	OKEA ASA	6		
102 General Disclosures Organizational Profile	102-4 Location of Operations	OKEA ASA	6		
102 General Disclosures Organizational Profile	102-5 Ownership and Legal Form	OKEA ASA	6		
102 General Disclosures Organizational Profile	102-6 Markets Served.	OKEA ASA	6		
102 General Disclosures Organizational Profile	102-7 Scale of the organization	OKEA ASA	6		
102 General Disclosures Organizational Profile	102-8 Information on employees and other workers	OKEA ASA	47		
102 General Disclosures Organizational Profile	102-9 Supply Chain	OKEA ASA	6		
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102 General Disclosures Organizational Profile	102-10 Significant changes to org & supply chain	OKEA ASA	6		

Reporting practice	102-53 Contact points for questions regarding the report	OKEA ASA	-		lease contact VP Investor relations Trond Omdal or VP Legal Marit Moen Vik- Langlie, if you have any questions. trond.omdal@okea.no Tel +47 71564344 marit.viklanglie@okea.no Tel +47 71564231
Reporting practice	102-54 Claims of reporting in accordance with GRI standards	OKEA ASA	3		
Reporting practice	102-55 GRI content index	OKEA ASA	www.okea.no Reports and presentations - OKEA		
Reporting practice	102-56 External assurance	OKEA ASA	No		
200 Economic	201 Economic performance	OKEA ASA	Annual report		
200 Economic	201-1 Direct economic value generated and distributed.	OKEA ASA	Annual report		
200 Economic	201-2 Financial implications and other risks and opportunities due to climate change	OKEA ASA	30-34		
200 Economic	201-3 Defined benefit plan obligations and other retirement plans	OKEA ASA	59		
200 Economic	203 Indirect economic impact	OKEA ASA			
200 Economic	203-1 Infrastructure investments and services supported.	OKEA ASA	59		
200 Economic	203-2 Significant indirect economic impacts	OKEA ASA	18, 59		
200 Economic	204 Procurement practices	OKEA ASA			
200 Economic	204-1 Proportion of spending on local suppliers	OKEA ASA	59		
200 Economic	Anti-corruptions	OKEA ASA			
200 Economic	205-1 Operations assessed for risks related to corruption.	OKEA ASA	26		
200 Economic	205-2 Communication and training about anti-corruption policies and procedures	OKEA ASA	26	Information unavailable. OKEA will consider establishing reporting on this in 2021.	

200 Economic	205-3 Confirmed incidents of corruption and actions taken.	OKEA ASA	26		
200 Economic	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	OKEA ASA	26		
200 Economic	207 Tax	OKEA ASA	27		
200 Economic	207 -1 Approach to tax	OKEA ASA	27		
200 Economic	207-2 Tax governance, control, and risk management	OKEA ASA	27		
200 Economic	207-3 Stakeholder engagement and management of concerns related to tax.	OKEA ASA	27		
200 Economic	207-4 Country by country reporting	OKEA ASA	27		
300 Environmental	301 Materials	OKEA ASA			
300 Environmental	301-1 Materials used by weight or volume.	OKEA ASA	40	Information unavailable.	Materials are not among the top material issues for OKEA. Based on SASB and IPIECA materiality map, materials are not likely to be material for the sector).
	302 Energy	OKEA ASA			
300 Environmental	302-1 Energy consumption within the organization	Operational control	38		We report total energy consumption aligned with industry guidelines.
300 Environmental	302-2 Energy consumption outside of the organization	OKEA ASA	-	Information unavailable. OKEA will consider establishing reporting on this in 2021.	
300 Environmental	302-3 Energy intensity	OKEA ASA	40	By dividing annual consumption (numeration) by various measures of physical scale (denominator	The energy intensity calculation is based on total energy consumption within the organization (GJ) divided with production volumes (Boe). <ul style="list-style-type: none"> · SDG: 12 · UNGC: Principle 7, Principle 8 · SASB: General Issue / Energy Management (See also: SASB Industry Standards)
300 Environmental	302-4 Reduction of energy consumption	OKEA ASA	40		
300 Environmental	302-5 Reductions in energy requirements of products and services	OKEA ASA	40	Information unavailable. OKEA will consider establishing reporting on this in 2021.	
300 Environmental	303 Water and effluents	OKEA ASA			

300 Environmental	303-1 Interactions with water as a shared resource	Operational control	38	Information unavailable. OKEA will consider establishing reporting on this in 2021.	Freshwater withdrawal from surface water, ground water and municipal water supplies are merged and reported as 'Total freshwater withdrawal'. Other water sources are not used. Reported numbers are based on water bunkering data. Our reporting is limited to freshwater and not broken down into the categories required by GRI.
300 Environmental	304 Biodiversity				
300 Environmental	304-1 Operational sites in or adjacent to protected areas and areas of high biodiversity values outside protected areas.	OKEA ASA	41		
300 Environmental	304-2 Significant impacts of activities products and services on biodiversity	Operational control	39		
300 Environmental	304-3 Habitats protected or restored.	Operational control	39		
300 Environmental	304-4 IUCN Red List species and national conservation list species in areas affected by operations.	Operational control	39		
300 Environmental	305 Emissions	Operational control			
300 Environmental	305-1 Direct (Scope 1) GHG emissions	OKEA ASA	37	Emissions are reported on operational basis.	Direct GHG emissions (CO ₂ e) includes CO ₂ , methane and N ₂ O, calculated from GWPI100 values from AR4. Emissions subject to quotas are verified annually by Ecoxy in accordance with EU regulations and ISO 14065. CH ₄ (Methane) are N103 N103 combustion in NEMS, using GWPI100 values from AR4. N ₂ O calculated from GWPI100 values from AR4.
300 Environmental	305-2 Energy indirect (Scope 2) GHG emissions	Operational control	37		Includes electricity (marked based) with the factor 0,396 (NVE: kg CO ₂ /KWh) and district heating with the factor 0,011 (Norsk Energi: kg CO ₂ /KWh) and location based with the factor 0,017 (NVE: kg CO ₂ /KWh)
300 Environmental	305-3 Other indirect (Scope 3) GHG emissions	OKEA ASA	37		The Scope 3 emissions are calculated for waste generated in operations with the use of the standard: https://ghgprotocol.org/sites/default/files/standards_supporting/Ch5_GHGP_Tech.pdf
300 Environmental	305-4 GHG emissions intensity CO ₂ e emission intensity CO ₂ emissions intensity (equity share) Methane Intensity	Operational control/Equity basis	44		Methane intensity: Percentage of methane emissions from gross direct (Scope 1) GHG emissions
300 Environmental	305-5 Reduction of GHG emissions	Operational control	36		

300 Environmental	305-7 NOx, Sox, and other significant air emissions	Operational control	44	Emissions are reported on operational basis.	<p>RI 305-7 b: Gas combustion is the main source for NOx in OKEA. The NOx factor for the fuel gas is calculated using Predictive Emission Modelling (PEMS). Emissions of Sox are a function of the sulphur content of the fuel gas. NOBERG's Supervisor for Emission Reporting (NOROG 044) describes the calculation of the emission factor for Sox. The gas produced on Draugen is treated with H2S scavenger. The Sox factor is calculated based on an average content of H2S of 12 ppm. Sox emissions is calculated in NEMS, and the emission factors used for calculating emissions factors are documented in NEMS. Emissions of NOx, CH4 and nmVOC are calculated in NEMS. Standard factors (NOROG guide 044) are used to calculate emissions of CH4 and nmVOC.</p> <p>GRI 305-7 c: Fees Regulations - Tax on NOx emissions NOROG 044- Recommended guidelines emissions and discharge reporting</p>
300 Environmental	306 Waste	OKEA ASA			
300 Environmental	306-1 Water discharge by type and disposal method	Operational control	44		
300 Environmental	306-2 Waste by type and disposal method	Operational control	44		<p>Reused, recycled, and recovered (incl. energy recovery) waste is merged and reported as 'waste, recovered' in the reported total waste generated. Waste other than 'waste recovered' are sent to final storage facility or incinerated without energy recovery. The above applies to both hazardous and non-hazardous waste.</p>
300 Environmental	306-3 Significant spills	Operational control	44		
300 Environmental	306-4 Transport of hazardous waste	Operational control	40		
300 Environmental	306-5 Water bodies affected by water discharges and/or runoff.	Operational control	38		OKEA has reported the total amount of fresh water bunkered.
300 Environmental	307 Environmental Compliance	Operational control			

300 Environmental	307-1 Non-compliance with environmental laws and regulations	Operational control	45		
300 Environmental	308 Supplier environmental assessment	OKEA ASA	26		
300 Environmental	308-1 New suppliers that were screened using environmental criteria.	OKEA ASA	26		This applies to all suppliers that OKEA has contracted.
300 Environmental	308-2 Negative environmental impacts in the supply chain and actions taken.	OKEA ASA	26		
400 Social	401 Employment	OKEA ASA			
400 Social	401-1 New employee hires and employee turnover	OKEA ASA	48		Turnover includes all job changes, whether due to dismissal, retirement, job transition etc. <ul style="list-style-type: none"> · GRI: 401-1b · UNGC: Principle 6 · SASB: General Issue / Labour Practices
400 Social	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees.	OKEA ASA	59		
400 Social	401-3 Parental leave	OKEA ASA	58		
400 Social	402 Labour/Management relations	OKEA ASA			
400 Social	402-1 Minimum notice periods regarding operational changes	OKEA ASA	51		
400 Social	403 Occupational health and safety	OKEA ASA			
400 Social	403-1 Occupational Health and safety management system	OKEA ASA	48		All employees are covered by our management system, while coverage related to non-employees varies, depending on their type of delivery. For example, drilling activities performed by contractors at our facilities are covered, while workers at construction yards may be excluded.
400 Social	403-2 Hazard identification, risk assessment and incident investigation	OKEA ASA	48		
400 Social	403-3 Occupational health services	OKEA ASA	48		
400 Social	403-4 Worker participation, consultation and communication on occupational health and safety	OKEA ASA	48		

400 Social	403-5 Worker training on occupational health and safety	OKEA ASA	48		Compulsory training courses is decided based on laws and regulations and discipline specific needs.
400 Social	403-6 Promotion of worker health	OKEA ASA	48		All employees are covered by our management system, while the number and percentage of non-employees covered varies depending on their type of delivery.
400 Social	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	OKEA ASA	48		OKEA` s scope for recording, reporting and follow up incidents include all activities operated/ controlled by the company and certain activities operated/ controlled by business relationships. Business relationships comprise non-operated joint ventures, non-controlled companies, and supply chain activities. Evaluation of whether health and safety impacts linked to our operations and activities through our business relationships shall be included in our scope of ongoing risk management, incident registration, verification work, follow-up and implementation of mitigating actions is decided on a case-by-case basis.
400 Social	403-8 Workers covered by an occupational health and safety management system.	OKEA ASA	48		
400 Social	403-9 Work-related injuries	Operational control	51		Total number of injuries and fatalities, relative to the total workforce. ·SDG:3 · SASB: General Issue / Employee Health & Safety
400 Social	403-10 Work-related ill-health	Operational control	51		
400 Social	404 Training and Education	OKEA ASA			
400 Social	404-1 Average hours of training per year per employee	OKEA ASA	52		
400 Social	404-2 Programs for upgrading employee skills and transition assistance programs.	OKEA ASA	52		
400 Social	404-3 Percentage of employees receiving regular performance and career development reviews.	OKEA ASA	52		
400 Social	405 Diversity and Equal Opportunity	OKEA ASA			
400 Social	405-1 Diversity of governance bodies and employees	OKEA ASA	53		Percentage of male-to-female metrics, broken down by various organizational levels. · UNGC: Principle 6 · SASB: General Issue / Employee Engagement, Diversity & Inclusion
400 Social	405-2 Ratio of basic salary and remuneration of women to men	OKEA ASA	57		As a ratio: the median total compensation for men compared to the median total compensation for women. · UNGC: Principle 6 · SASB: General Issue / Employee Engagement, Diversity & Inclusion

400 Social	406 Non-discrimination	OKEA ASA			<ul style="list-style-type: none"> · UNGC: Principle 6 · SASB: General Issue / Employee Engagement, Diversity & Inclusion
400 Social	406-1 Incidents of discrimination and corrective actions taken.	OKEA ASA	26		
400 Social	407 Freedom of association and collective bargaining	OKEA ASA			
400 Social	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	OKEA ASA	26		
400 Social	408 Child Labour	OKEA ASA			
400 Social	408-1 Operations and suppliers at significant risk for incidents of child labour	OKEA ASA	26		
400 Social	409 Forced or Compulsory Labour	OKEA ASA			
400 Social	409-1 Operations and suppliers at significant risk for incidents of forced labour	OKEA ASA	26		
400 Social	411 Rights of Indigenous People	OKEA ASA			
400 Social	411-1 Incidents of violations involving rights of Indigenous people.	OKEA ASA	26		
400 Social	412 Human Rights Assessment	OKEA ASA			
400 Social	412-1 Operations that have been subject to human rights reviews or impact assessments.	OKEA ASA	26		
400 Social	412-2 Employee training on human rights policies or procedures	OKEA ASA	26		
400 Social	413 Local Communities	OKEA ASA			
400 Social	413-1 Operations with local community engagement, impact assessment and development programs	OKEA ASA	59		
400 Social	414 Supplier Social Assessment	OKEA ASA			

400 Social	414-1 New suppliers that were screened using social criteria.	OKEA ASA	26		This applies to all suppliers that OKEA has contracted.
400 Social	414-2 Negative social impacts in the supply chain and actions taken.	OKEA ASA	26		
400 Social	415 Public Policy	OKEA ASA			
400 Social	415-1 Political contributions	OKEA ASA	26		
400 Social	419 Socioeconomic Compliance	OKEA ASA			
400 Social	419-1 Non-compliance with laws and regulations in the social and economic area	OKEA ASA	26		