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Statement of use

Hydrogenpro AS has reported the information cited in this GRI content index for the period 01.01.2021 - 31.12.2021 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021 Core option.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	IR: 4, 5, 16-19
	2-2 Entities included in the organization's sustainability reporting	IR: 16-19
	2-3 Reporting period, frequency and contact point	The reporting period for both the financial- and sustainability report is 01.01.2021-31.12.2021. The frequency of the sustainability reporting is annual and it is integrated with the financial statement in a combined Annual Report. The integrated Annual- and Sustainability Report is publicized on 8th April 2022 according to the financial calendar of the Company. For questions to the Annual Report, please contact the CFO of HydrogenPro.
	2-4 Restatements of information	The sustainability report for 2021 is the first of its kind for HydrogenPro.
	2-5 External assurance	The sustainability report for 2021 is not externally assured. The Board will consider external assurance for the 2022 report. IR: 19
	2-6 Activities, value chain and other business relationships	IR: 5, 24
	2-7 Employees	IR: 23-45, 107
	2-8 Workers who are not employees	IR: 107
	2-9 Governance structure and composition	IR: 16-19, 40
	2-10 Nomination and selection of the highest governance body	IR: 16-19
	2-11 Chair of the highest governance body	IR: 20
	2-12 Role of the highest governance body in overseeing the management of impacts	IR: 16-19, 26
	2-13 Delegation of responsibility for managing impacts	IR: 16-19, 40
	2-14 Role of the highest governance body in sustainability reporting	IR: 16-19, 40-41
	2-15 Conflicts of interest	IR: 16-19
	2-16 Communication of critical concerns	IR: 16-19, 31
	2-17 Collective knowledge of the highest governance body	IR: 17-21

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GRI STANDARD	DISCLOSURE	LOCATION
	2-18 Evaluation of the performance of the highest governance body	IR: 16-19
	2-19 Remuneration policies	IR: 16-19
	2-20 Process to determine remuneration	IR: 16-19
	2-21 Annual total compensation ratio	IR: 30,
	2-22 Statement on sustainable development strategy	IR: 5, 16-19, 23-45
	2-23 Policy commitments	IR: 16-19, 40-41
	2-24 Embedding policy commitments	IR: 16-19, 40-41
	2-25 Processes to remediate negative impacts	IR: 16-19, 35-36
	2-26 Mechanisms for seeking advice and raising concerns	IR: 16-19, 31
	2-27 Compliance with laws and regulations	IR: 16-19, 40-41, 109
	2-28 Membership associations	IR: 32
	2-29 Approach to stakeholder engagement	IR: 26-45
	2-30 Collective bargaining agreements	IR: 31
GRI 3: Material Topics 2021	3-1 Process to determine material topics	IR: 26
	3-2 List of material topics	IR: 27-28
	3-3 Management of material topics	IR: 16-19
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	IR: 13, 45-101
	201-2 Financial implications and other risks and opportunities due to climate change	IR: 16-19, 35
	201-3 Defined benefit plan obligations and other retirement plans	IR: 66
	201-4 Financial assistance received from government	IR. 63, 69, 95-96
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	IR: 30
	202-2 Proportion of senior management hired from the local community	HydrogenPro AS' board of directors consists of five members, including the chairperson. 20% of the board is female and 80% is from Norway.

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Kvina Energy: The land is not yet developed, meaning if approval and go-ahead, the site must be developed and can potentially have a negative effect on the local environment. To minimize the potential impact, we will conduct extensive environmental assessment and implement necessary actions to remedy material consequences. This project will develop over time and can potentially be a great contribution to the local government, employ local personnel and develop the local supplier base.
	203-2 Significant indirect economic impacts	IR: 12
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	IR: 38-39
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	IR: 16-19, 42-43
	205-2 Communication and training about anti-corruption policies and procedures	IR: 16-19, 42-43
	205-3 Confirmed incidents of corruption and actions taken	IR: 109
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	IR: 109
GRI 207: Tax 2019	207-1 Approach to tax	IR: 56, 87
	207-2 Tax governance, control, and risk management	IR: 16-19, 56, 87
	207-3 Stakeholder engagement and management of concerns related to tax	IR: 26, 56, 87
	207-4 Country-by-country reporting	IR: 16-19
GRI 301: Materials 2016	301-1 Materials used by weight or volume	NA. Data for 2021 not available, will be calculated for the 2022 report.
	301-2 Recycled input materials used	IR: 32-33
	301-3 Reclaimed products and their packaging materials	IR: 32-33
GRI 302: Energy 2016	302-1 Energy consumption within the organization	IR: 34, 106
	302-2 Energy consumption outside of the organization	NA. Data for 2021 not available, will be calculated for the 2022 report.
	302-3 Energy intensity	IR: 34, 106
	302-4 Reduction of energy consumption	NA. Data for 2020 not available. 2021 will be used as benchmark.
	302-5 Reductions in energy requirements of products and services	IR: 24
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	IR: 34
	303-2 Management of water discharge-related impacts	IR: 34

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 304: Biodiversity 2016	303-3 Water withdrawal	IR: 34, 106
	303-4 Water discharge	IR: 34
	303-5 Water consumption	IR: 106
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	IR: 106
	304-2 Significant impacts of activities, products and services on biodiversity	IR: 35
	304-3 Habitats protected or restored	IR: 35
GRI 305: Emissions 2016	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	IR: 35, 106
	305-1 Direct (Scope 1) GHG emissions	No scope 1 emissions in 2021
	305-2 Energy indirect (Scope 2) GHG emissions	IR: 34
	305-3 Other indirect (Scope 3) GHG emissions	NA. Data for 2021 not available, will be calculated for the 2022 report.
	305-4 GHG emissions intensity	IR: 34, 106
	305-5 Reduction of GHG emissions	NA. Data for 2020 not available. 2021 will be used as benchmark.
	305-6 Emissions of ozone-depleting substances (ODS)	NA. Data for 2021 not available, will be calculated for the 2022 report.
GRI 306: Waste 2020	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	NA. Data for 2021 not available, will be calculated for the 2022 report.
	306-1 Waste generation and significant waste-related impacts	IR: 32-33
	306-2 Management of significant waste-related impacts	IR: 32-33
	306-3 Waste generated	IR: 32-33
	306-4 Waste diverted from disposal	IR: 32-33
GRI 308: Supplier Environmental Assessment 2016	306-5 Waste directed to disposal	IR: 32-33
	308-1 New suppliers that were screened using environmental criteria	IR: 38-39
	308-2 Negative environmental impacts in the supply chain and actions taken	IR: 38-39

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	IR: 30, 108
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	All employees are treated equally and have the same benefits.
	401-3 Parental leave	No employees entitled to, took, or returned from parental leave in 2021. IR: 108
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	IR: 31
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	IR: 12, 16-19, 31, 41-43
	403-2 Hazard identification, risk assessment, and incident investigation	IR: 13-14, 16-19, 40-43
	403-3 Occupational health services	IR: 31, 40-43
	403-4 Worker participation, consultation, and communication on occupational health and safety	IR: 31, 40-43
	403-5 Worker training on occupational health and safety	IR: 31, 40-43
	403-6 Promotion of worker health	IR: 31, 40
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	IR: 16-19, 40-43
	403-8 Workers covered by an occupational health and safety management system	IR: 31, 40
	403-9 Work-related injuries	Data for calculation not available in 2021. Will be monitored and calculated for the 2022 report.
	403-10 Work-related ill health	No incidents in 2021.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	IR: 31
	404-2 Programs for upgrading employee skills and transition assistance programs	IR: 31, 40-43
	404-3 Percentage of employees receiving regular performance and career development reviews	No existing routine for regular performance and career development routine for 2021. Will be implemented in 2022.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	IR: 30, 109
	405-2 Ratio of basic salary and remuneration of women to men	IR: 30
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	IR: 109

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GRI STANDARD	DISCLOSURE	LOCATION
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	IR: 16-19, 38
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	IR: 16-19, 38
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	IR: 16-19, 38
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	IR: 43
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	IR: 109
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	IR: 26-29
	413-2 Operations with significant actual and potential negative impacts on local communities	IR: 29, 37
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	IR: 38-39
	414-2 Negative social impacts in the supply chain and actions taken	IR: 38-39
GRI 415: Public Policy 2016	415-1 Political contributions	No political contributions made in 2021.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	IR: 37
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	IR: 109
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	IR: 37
	417-2 Incidents of non-compliance concerning product and service information and labeling	IR: 109
	417-3 Incidents of non-compliance concerning marketing communications	IR: 109
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	IR: 109