

## GRI content index

Abbreviations: IR – Integrated Report 2022

Code	GRI disclosure title	References or additional information	Page
GRI 2: General disclosures			
2-1	Organizational details	HydrogenPro ASA	
2-2	Entities included in the organization's sustainability reporting	HydrogenPro ASA and all subsidiaries	
2-3	Reporting period, frequency and contact point	2022, annual, Ida Eilertsen Nygård/ir@hydrogen-pro.com	
2-4	Restatements of information	No information has been restated	
2-5	External assurance	No external assurance	
2-6	Activities, value chain and other business relationships	IR, About HydrogenPro, Efficient technology and scalability	16-19, 29
2-7	Employees	143	
2-8	Workers who are not employees	Sustainability factbook, Key Sustainability Data	XX
2-9	Governance structure and composition	IR, Board of Directors report, NUES Corporate Governance, Board of Directors	50, 58, 62
2-10	Nomination and selection of the highest governance body	IR, NUES Corporate Governance Nomination committee mandate and procedure as well as current members can be found here: Corporate Governance - HydrogenPro (hydrogen-pro.com)	67
2-11	Chair of the highest governance body	IR, Board of Directors	62
2-12	Role of the highest governance body in overseeing the management of impacts	IR, Board of Directors Report, NUES Corporate Governance	50, 58-59
2-13	Delegation of responsibility for managing impacts	IR, Board of Directors Report	50
2-14	Role of the highest governance body in sustainability reporting	IR, Material ESG topics, Board of Directors Report, NUES Corporate Governance	20, 50, 58
2-15	Conflicts of interest	IR, NUES Corporate Governance	58

Code	GRI disclosure title	References or additional information	Page
2-16	Communication of critical concerns	IR, A safe and attractive place to work	43
2-17	Collective knowledge of the highest governance body	No measures taken in 2022	
2-18	Evaluation of the performance of the highest governance body	IR, NUES Corporate Governance	60
2-19	Remuneration policies	Remuneration policy for executive personnel can be found here: Corporate Governance - HydrogenPro (hydrogen-pro.com)	
2-20	Process to determine remuneration	IR, NUES Corporate Governance. Remuneration report for 2022 can be found here: Reports and presentations - HydrogenPro (hydrogen-pro.com)	60
2-21	Annual total compensation ratio	Sustainability Factbook, Key Sustainability Data	XX
2-22	Statement on sustainable development strategy	IR, Chapter 1-3	1-65
2-23	Policy commitments	IR, Sustainable and local manufacturing and supply chains, A safe and attractive place to work, Ethical business conduct. Code of Conduct, Personnel handbook, Supplier Code of Conduct are not publicly available.	34, 43, 64
2-24	Embedding policy commitments	IR, Sustainable and local manufacturing and supply chains, A safe and attractive place to work, Ethical business conduct	34, 43, 64
2-25	Processes to remediate negative impacts	IR, A safe and attractive place to work, NUES Corporate Governance, Ethical business conduct	43, 59, 64
2-26	Mechanisms for seeking advice and raising concerns	IR, A safe and attractive place to work, NUES Corporate Governance, Ethical business conduct	43, 59, 64
2-27	Compliance with laws and regulations	No significant instances of non-compliance during the reporting period. No monetary fines for instances of non-compliance paid.	
2-28	Membership associations	IR, Stakeholder dialogue, Material ESG topics	18-19

Code	GRI disclosure title	References or additional information	Page
2-29	Approach to stakeholder engagement	IR, Stakeholder dialogue, Material ESG topics	18-21
2-30	Collective bargaining agreements	IR, A safe and attractive place to work	41
GRI 3: Material Topics			
3-1	Process to determine material topics	IR, Stakeholder dialogue, Material ESG topics	18-21
3-2	List of material topics	IR, Stakeholder dialogue, Material ESG topics	20-21
3-3	Management of material topics	IR, Efficient technology and scalability, Sustainable and local manufacturing and supply chains, Innovative product design, A safe and attractive place to work	26-43
GRI 201: Economic Performance			
201-2	Financial implications and other risks and opportunities due to climate change	IR, Material ESG topics, Efficient technology and scalability, Board of Directors report, NUES Corporate Governance. For TCFD Index, see Sustainability Factbook	20-21, 28-29, 49-51, 59 XX
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	IR, NUES Corporate Governance Report, Ethical business conduct No formal risk assessment performed in 2022.	59, 64
205-2	Communication and training about anti-corruption policies and procedures	IR, NUES Corporate Governance Report, Ethical business conduct	59, 64
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption in 2022	
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	Sustainability factbook, Key Sustainability data	XX
301-2	Recycled input materials used	None of the input materials are from recycled sources.	
301-3	Reclaimed products and their packaging materials	Not applicable. Will be calculated for 2023.	

Code	GRI disclosure title	References or additional information	Page
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Sustainability factbook, Key Sustainability data	XX
302-2	Energy consumption outside of the organization	Data not available for 2022 report.	
302-3	Energy intensity	Not applicable. Will be calculated for 2023.	
302-4	Reduction of energy consumption	Data not available for 2022 report.	
302-5	Reductions in energy requirements of products and services	IR, CEO Letter, About HydrogenPro, Efficient technology and scalability	10, 16-17, 28
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	IR, Efficient technology and scalability, Sustainable and local manufacturing and supply chains	30,32, 35
303-2	Management of water discharge-related impacts	IR, Sustainable and local manufacturing and supply chains	32, 35
303-3	Water withdrawal	Sustainability factbook, Key Sustainability data	XX
303-4	Water discharge	Water discharge equals water withdrawal, except neglectable amounts of evaporated water. All wastewater is treated by public treatment facilities.	
303-5	Water consumption	Water management in the manufacturing process is not a prioritised material topic for HydrogenPro, as manufacturing requires minimal water, and regions of operation do not face water scarcity issues.	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	IR, Sustainable and local manufacturing and supply chains. Sustainability factbook, Key Sustainability data	31-32 XX
305-2	Energy indirect (Scope 2) GHG emissions	IR, Sustainable and local manufacturing and supply chains. Sustainability factbook, Key Sustainability data	31-32 XX

Code	GRI disclosure title	References or additional information	Page
305-3	Other indirect (Scope 3) GHG emissions	IR, Sustainable and local manufacturing and supply chains. Sustainability factbook, Key Sustainability data	31-32 XX
305-4	GHG emissions intensity	Not applicable. Will be calculated in 2023.	
305-5	Reduction of GHG emissions	Data not available for 2022 report, will be collected in 2023. Read about the measures taken in IR, Sustainable and local manufacturing and supply chains.	31-32
305-6	Emissions of ozone-depleting substances (ODS)	No emissions of ozone-depleting substances	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No significant amounts of other air emissions	
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	IR, Sustainable and local manufacturing and supply chains. Sustainability factbook, Key Sustainability data	33 XX
306-2	Management of significant waste-related impacts	IR, Sustainable and local manufacturing and supply chains, Innovative product design. Waste data is collected from waste handling contractors.	33, 36-37
306-3	Waste generated	Sustainability factbook, Key Sustainability data	X
306-4	Waste diverted from disposal	Sustainability factbook, Key Sustainability data	X
306-5	Waste directed to disposal	Sustainability factbook, Key Sustainability data	X
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	IR, Sustainable and local manufacturing and supply chains	34-35
308-2	Negative environmental impacts in the supply chain and actions taken	IR, Sustainable and local manufacturing and supply chains	34-35

Code	GRI disclosure title	References or additional information	Page
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	IR, A safe and attractive place to work	42
403-2	Hazard identification, risk assessment, and incident investigation	IR, A safe and attractive place to work	42
403-3	Occupational health services	IR, A safe and attractive place to work No established occupational health service in Denmark and China	39
403-4	Worker participation, consultation, and communication on occupational health and safety	IR, A safe and attractive place to work	39-40, 42-43
403-5	Worker training on occupational health and safety	IR, A safe and attractive place to work	42
403-6	Promotion of worker health	IR, A safe and attractive place to work No established occupational health service in Denmark and China	39
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	IR, Sustainable and local manufacturing and supply chains	34-35
403-8	Workers covered by an occupational health and safety management system	All employees and workers who are not employees in Norway and China are covered by an occupational health and safety management system. Operations in Denmark does not have an occupational health and safety management system.	X
403-9	Work-related injuries	Sustainability factbook, Key Sustainability data	XX
403-10	Work-related ill health	Sustainability factbook, Key Sustainability data	XX
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	IR, A safe and attractive place to work Sustainability factbook, Key Sustainability data	42 XX
404-2	Programs for upgrading employee skills and transition assistance programs	IR, A safe and attractive place to work	42
404-3	Percentage of employees receiving regular performance and career development reviews	No routine in place in 2022. New routine developed and piloted in Norway Q4 2023	

Code	GRI disclosure title	References or additional information	Page
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	IR, A safe and attractive place to work Sustainability factbook, Key Sustainability data	41 XX
405-2	Ratio of basic salary and remuneration of women to men	IR, A safe and attractive place to work Sustainability factbook, Key Sustainability data	41 XX
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	IR, Sustainable and local manufacturing and supply chains	34-35
414-2	Negative social impacts in the supply chain and actions taken	IR, Sustainable and local manufacturing and supply chains	34-35