GRI INDEX

All references are to Aibel's Corporate Responsibility Report (CRR) 2020,

COMPULSORY INDICATORS

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
ORGANISATIONAL PROFILE		
102-1	Name of the organisation	Aibel Group
102-2	Activities, brands, products, and services	http://aibel.com/en/our-business
102-3	Location of headquarter	Sandnes, Norway
102-4	Location of operations	Corporate Responsibility Report (CRR) 2020, page 5
102-5	Ownership and legal form	CRR, page 4 and 5
102-6	Markets served	CRR, page 4
102-7	Scale of organisation	CRR, page 5 and page 15
102-8	Information on employees and other workers	CRR, page 15-16 Total number reported, but broken down by the specified categories. Partially, missing ration men/women/temporary employees for our Singapore and Thailand locations.
102-9	Company's Supply Chain	CRR, page 13-14
102-10	Significant changes to the organisation and its supply chain	No significant changes.
102-11	Precautionary Principle or approach	Aibel Group is 14001 certified.
102-12	Participation in external sustainability initiatives	UN Global Compact UN Sustainable Development Goals GRI
102-13	Membership of associations	The Federation of Norwegian Industries
STRATEGY		
102-14	Statement from senior decision maker	CRR, page 2
ETHICS AND INTEGRITY		
102-16	Values, standards, principles and norms	Code of Conduct and CR Policy.
GOVERNANCE		
102-18	Governance structure	The Board is responsible for the management of the Aibel Group and the proper organisation of its operations. The Chief Executive Officer (CEO) is the highest-ranking corporate officer (executives) in the management of Aibel's global Business Units. The Group Executive President's (EVP's) are responsible for and shall ensure that the business units they manage are run and further developed in accordance with Aibel's way of doing business; the governance and organisational culture through the vision and values, Code of Conduct, group policies and procedures and leadership expectations. We consider good corporate governance to be a prerequisite for value creation and trustworthiness and for access to capital. For further information, please see our Code of Conduct booklet: https://aibel.papirfly.no/common/pdfviewer/pdfviewer.aspx?layout=horizontal&publicid=1cMMVD4rC0Fym6P-jMSFDEA

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
STAKEHOLDER ANALYSIS		
102-40	List of stakeholder groups	Partly covered in CRR, page 8, but in large, Aibel defines its stakeholders as employees, clients, owners, partners/suppliers and the society/local communities surrounding our business.
102-41	Percentage of employees covered by collective bargaining agreements	For Norway, the number is 100%, for the other operations we do not have data. For further description of our policies and rights of our employees, see CRR page 15 and 17-18.
102-42	Identifying and selecting stakeholders	Partly covered by CRR, page 8, but also CRR 2019 page 7.
102-43	Approach to stakeholder engagement	CRR, page 8
102-44	Key topics and concerns raised	CRR, page 8
REPORTING PRACTICE		
102-45	Entities included in the consolidated financial statements	CRR, page 4
102-46	Defining report content and topic Boundaries	CRR, page 26
102-47	List of material topics	Following a stakeholder and materiality analysis conducted in 2017 in line with GRI's requirements, Aibel's material topics can be grouped into four strategic areas; Compliance and Anti-corruption Health and Safety Environmental Impact Labour Standards and Human Rights These are also described in CRR page 8.
102-48	Restatements of information	No restatement of information.
102-49	Significant changes in reporting boundaries, scope, methods, etc. from previous report	No significant changes. For further information about the way forward and reporting for 2021, see CRR page 26.
102-50	Reporting period	Fiscal year; 1.1.2020 to 31.12.2020
102-51	Date of previous report	16.06.2020
102-52	Reporting cycle	Annual
102-53	Contact Point	Maria Rabben, maria.rabben@aibel.com
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with GRI Standards Core option.
102-55	GRI-index	https://aibel.com/company/corporate-responsibility
102-56	External assurance of content	The report is not assured.

PERFORMANCE INDICATORS

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
MANAGEMENT APPROACH		
103-1	Explanation of the material topic and its Boundary	CRR, page 8 and 20 All material topics, the boundaries occur – directly or indirectly – throughout the whole of Aibel Group.
103-2	The management approach and its components	CRR, page 10
103-3	Evaluation of the management approach	See the topic-specific chapters in the corporate responsibility report for comments on results, especially the «Looking ahead» sections.

ECONOMIC

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
ECONOMIC PERFORMANCE		
201-1	Direct economic value generated and distributed	This will be part of the Annual Report 2020 in the Consolidated Statement of Total Income. The Annual Report 2020 is not published at the time of publication of the Corporate Responsibility Report and this GRI index.
201-2	Financial implications and other risks and opportunities due to climate change	CRR, page 2 and 23-25 Reports on implication, risks and opportunities as general drivers for adaptation and new services, but not on methods nor financial estimations.
MARKET PRESENCE		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	CRR, page 17 Reports on findings and initiatives to balance differences and offer competitive wages, but not broken down on gender.
ANTI-COMPETETIVE BEHAVIOUR		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents.

ENVIRONMENT

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
ENERGY		
302-4	Reduction of energy consumption	CRR, page 11 and page 23-25 Examples of energy-reduction processes, but not broken down into types of energy.
EMISSIONS		
305-1	Direct GHG-emissions (Scope 1)	CRR, page 24-25 The aggregated GHG-emissions' for the group are not reported. The information is currently unavailable. However, as part of Aibel's action and improvement plan for 2020, Aibel started a process for more detailed mapping of greenhouse gas (GHG) and CO2 emissions deriving from our activities and services. This work will continue in 2021 and will hopefully lead to GHG emission reporting for 2021.
305-2	Indirect GHG-emissions (Scope 2)	CRR, page 24-25 The aggregated GHG-emissions' for the group are not reported. The information is currently unavailable. However, the report describes a number of initiatives by Aibel to reduce emissions from our business and from our clients and the industry in general. Furthermore, as part of Aibel's action and improvement plan for 2020, Aibel started a process for more detailed mapping of greenhouse gas (GHG) and CO2 emissions deriving from our activities and services. This work will continue in 2021 and will hopefully lead to GHG emission reporting for 2021.
ENVIRONMENTAL COMPLIANCE		
307-1	Non-compliance with environmental laws and regulations	There were no fines or sanctions for non-compliance with environmental laws and/or regulations in 2020.

SOCIAL

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
EMPLOYMENT		
401-1	New employee hires and employee turnover	CRR, page 15 Turnover and new employees by age group is partly covered to the extent Aibel has data available.
OCCUPATIONAL HEALTH AND SAFTEY		
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	CRR, page 20 The lost days/absence figures and occupational disease rate are reported as good as Aibel's current systems allow. The data provided is not broken down by region nor gender.
TRAINING AND EDUCATION		
404-2	Programs for upgrading employee skills and transition assistance programs	CRR, pages 12, 16 and 21 Partially reported.
DIVERSITY AND EQUAL OPPORTUNITY		
405-1	Diversity of governance bodies and employees	CRR, page 16 Partially reported.
NON-DISCRIMINATION		
406-1	Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in 2020.
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	CRR, pages 15 and 17-18. Aibel is not yet able to provide all the relevant data the indicator is asking for. However, we are aware of the risks in our supply chain and our goal is that all of our supplier and procurement contracts will include human rights obligations.
CHILD LABOUR		
408-1	Operations and suppliers at significant risk for incidents of child labor	CRR, page 18 Aibel is not yet able to provide all the relevant data the indicator is asking for. However, we are committed to include human rights obligations in all of our subcontracts.
HUMAN RIGHTS ASSESSMENT		
412-1	Operations that have been subject to human rights reviews or impact assessments	CRR, page 14, 15 and 18 Aibel is not yet able to provide all the relevant data the indicator is asking for.
412-2	Employee training on human rights policies or procedures	CRR, page 15 and 18 Aibel is not yet able to provide all the relevant data the indicator is asking for.
SOCIOECONOMIC COMPLIANCE		
FS-10	Non-compliance with laws and regulations in the social and economic area	For 2020, there has been no significant fines or sanctions for non-compliance with laws or regulations within the social and economic area.