

# GRI INDEX

The following table is SalMar's response to the GRI Index. Some indices are responded to directly in the table, whilst others are provided with a reference in the latest Annual Report.

## UNIVERSAL STANDARDS

GRI INDEX	DISCLOSURE	COMPANY RESPONSE / DOCUMENT REFERENCE TO THE ANNUAL REPORT
<b>THE ORGANISATION AND ITS REPORTING PRACTICES</b>		
Omissions: None		
2-1-a	Legal name of the organization	SalMar ASA
2-1-b	Nature of ownership and legal form	SalMar ASA is a public limited company that is listed on the Oslo Stock Exchange.
2-1-c	Location of headquarter	Industriveien 51, 7266 Kverva, Norway
2-1-d	Countries of operation	Fish farming operations in Norway and Iceland, both fully consolidated in the sustainability reporting. Fish farming operations in Scotland (joint venture) not consolidated. Sales offices in Norway, Iceland, Japan, South Korea, Taiwan, Vietnam, and Singapore. In all, eight countries of presence.
2-2-a	Entities included in sustainability reporting	SalMar ASA
2-2-b	Differences between entities included in financial reporting and sustainability reporting	No differences
2-2-c	Consolidating approach in reporting	All entities where SalMar ASA has operational control are consolidated in reporting. This yields for all parts of the Annual Report.
2-3-a	Reporting period and frequency for sustainability reporting	The reporting period is for the calendar year 2022, and the reporting frequency is annually.
2-3-b	Reporting period for financial reporting	The reporting period is for the calendar year 2022
2-3-c	Publication date	28. April 2023
2-3-d	Contact point for questions about the report	Corporate Governance – Shareholder Information (Pages 78 - 79)
2-4	Restatements of information	SalMar has restated its GHG emission data from 2020 and 2021. This was done following the M&A conducted in 2022 that triggered a recalculation of SalMar's GHG inventory and emission targets as per Greenhouse Gas Protocol and Science Based Targets recalculation recommendations. The restated information now fully consolidates the GHG emissions from 2020 and 2021 of the companies Norway Royal Salmon, SalmoNor, and NTS ASA. Furthermore, SalMar decided to include Land Use Change in the recalculation, elevating the reported GHG emissions from 2020 and onwards. For more information, see: Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
2-5-a	Policy and practice for seeking external assurance	SalMar's Annual Report has received external assurance every year since SalMar's stock market listing in 2007. This is a decision made by the Board.
2-5-b	External assurance on sustainability reporting	GRI Index and Third-Party Verification (Pages 63 - 64)

<b>ACTIVITIES AND WORKERS</b>		
Omissions: 2-8 Reason for omission: Lack of data		
2-6-a	Active sectors	Farming of Atlantic salmon, conventional and organic, as well as rainbow trout.
2-6-b	Value chain	This is SalMar – The ABC of Salmon Farming (Page 13) This is SalMar – SalMar’s Operating Segments (Pages 14 - 17) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Pages 21 – 28) Sustainability and Corporate Responsibility – Fish (Pages 29 – 41) Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
2-6-c	Relevant business relationships	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
2-6-d	Significant changes to 2-6-a, b, and c	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
2-7	Employees	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)

<b>GOVERNANCE</b>		
Omissions: 2-21b. Reason for omission: First year of reporting on this KPI		
2-9	Governance structure and composition	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73) Corporate Governance – Executive Management (Pages 74 - 75) Corporate Governance – Board of Directors (Pages 76 – 77)
2-10	Nomination and selection of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73)
2-11	Chair of the highest governance body	No, the Chair of the highest governance body is not also a senior executive in the organization
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73) Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
2-13	Delegation of responsibility for managing impacts	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73) TCFD Report for 2022 – <a href="http://www.salmar.no">www.salmar.no</a>
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73) TCFD Report for 2022 – <a href="http://www.salmar.no">www.salmar.no</a>
2-15	Conflicts of interest	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73)
2-16	Communication of critical concerns	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73)
2-17	Collective knowledge of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73)
2-18	Evaluation of the performance of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 65 - 73)
2-19	Remuneration policies	Sustainability and Corporate Responsibility – People & Society (Page 57) Gender Equality Report - <a href="http://www.salmar.no/en/sustainability/corporate-social-responsibility/">www.salmar.no/en/sustainability/corporate-social-responsibility/</a> Financial Statements and Results – Notes to the Consolidated Financial Statements of SalMar Group - NOTE 2.3 Salary and Personnel Expenses (Pages 115 - 117) Remuneration to Senior Executives - <a href="http://www.salmar.no/en/remuneration-senior-executives/">www.salmar.no/en/remuneration-senior-executives/</a>

2-20	Process to determine remuneration	Notice to AGM 2022
2-21	Annual total compensation ratio	Sustainability and Corporate Responsibility – People & Society (Page 57)

## STRATEGY, POLICIES AND PRACTICES

Omissions: None

2-22	Statement on sustainable development strategy	Corporate Governance – Report of the Board of Directors (Pages 80 – 97) This is SalMar – Message from the CEO (Pages 6 - 8)
2-23	Policy commitments	<a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
2-24	Embedding policy commitments	SalMar embeds its policy commitments throughout the organization and allocates responsibility to the different management teams in SalMar’s segments to highlight the policies most relevant to their activities. SalMar is also vocal about its policies in business relationships and ensures that SalMar’s business partners uphold the expected standards through dialogue and due diligence.
2-25	Processes to remediate negative impacts	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26) Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47) Sustainability and Corporate Responsibility – People & Society (Page 58)
2-26	Mechanism for seeking advice and raising concerns	Sustainability and Corporate Responsibility – People & Society (Page 58) SalMar’s Whistleblowing Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
2-27	Compliance with laws and regulations	Sustainability and Corporate Responsibility – People & Society (Page 56) Sustainability and Corporate Responsibility – People & Society (Page 62)
2-28	Membership Associations	Norwegian Seafood Federation (Sjømat Norge), Confederation of Norwegian Enterprises (NHO), OrAqua – Organic Aquaculture, Federation of European Aquaculture Producers (FEAP)

## STAKEHOLDER ENGAGEMENT

Omissions: None

2-29	Approach to stakeholder engagement	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 24)
2-30-a	Employees on collective bargaining agreements	96%
2-30-b	Employees on individual bargaining agreements	The employees on individual bargaining agreements are typically employees in positions with only one or a few employees, e.g., the CEO or the Head of Sustainability. These employees are free to associate or involve unions in negotiations if they so desire.

## DISCLOSURES ON MATERIAL TOPICS

Omissions: None

3-1	Process to determine material topics	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Pages 21 – 28) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26) TCFD Report for 2022 – <a href="http://www.salmar.no">www.salmar.no</a>
3-2	List of material topics	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
3-3	Management of material topics	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Pages 21 – 28) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26) TCFD Report for 2022 – <a href="http://www.salmar.no">www.salmar.no</a>

## SECTOR STANDARDS

GRI INDEX	DISCLOSURE	TOPIC REFERENCE / REASON FOR OMISSION
13.1	Emissions	See Topic Standards 305-1 through 305-7
13.2	Climate adaption and resilience	See Topic Standard 201-2
13.3	Biodiversity	See Topic Standards 304-1 through 304-4
<b>Additional sector disclosure</b>		
	Species produced	Atlantic salmon ( <i>salmo salar</i> ) – open and closed net pens in sea at Central and Northern Norway, in Iceland and in Scotland. In 2022, the harvest volume was 177,500 tonnes in Norway and 16,100 tonnes in Iceland. And through the joint venture in Scotland SalMar's relative share was 18,000 tonnes.
	Juvenile seeds stocks captured in the wild	None
	Fishing products in feed	Sustainability and Corporate Responsibility – Fish (Page 36)
13.4	Natural ecosystem conversion	No reference to Topic Standards provided in the Sector Standard
<b>Additional sector disclosure</b>		
	Deforestation- or conservation-free land	100%. No land or area owned, leased or managed by the company is under the relevant risk
	Sourced volume determined to be deforestation- or conservation-free	100%. SalMar does not source any feed products itself, but SalMar's feed suppliers source feed ingredients for SalMar's operations. These are 100% deforestation- or conservation free, certified through ProTerra, Europesoy or equivalent.
	Sourced volumes with unknown origin	NA. SalMar does not source feed products themselves.
	Size, location and type of natural ecosystems converted by the organisation	Not applicable. SalMar does not carry out agricultural practices themselves.
	Size, location and type of natural ecosystems converted by the organisation's suppliers	Please see our main feed suppliers' websites at <a href="http://www.skretting.com">www.skretting.com</a> and <a href="http://www.cargill.com">www.cargill.com</a>
13.5	Soil health	Not determined as a material topic for SalMar. Not relevant for SalMar direct operations. SalMar works with its feed suppliers, whom are the only suppliers of SalMar involved with agricultural practices, to ensure responsible and sustainable agricultural practices and maintain a high focus on soil health.
13.6	Pesticides use	Not determined as a material topic for SalMar. SalMar does not use pesticides in its operations. SalMar works with its feed suppliers, whom are the only suppliers of SalMar involved with agricultural practices, to ensure sustainable agricultural practices and maintain a high focus on responsible pesticide usage.
13.7	Water and effluence	See Topic Standards 303-1 through 303-5.
13.8	Waste	See Topic Standards 306-1 through 306-5.
13.9	Food security	No reference to Topic Standards provided in the Sector Standard Sustainability and Corporate Responsibility – Fish (Pages 38 – 41)
13.10	Food safety	See Topic Standards 416-1 and 416-2.
<b>Additional sector disclosure</b>		
	Percentage of production volume from sites certified to food safety standards	100%. All sites are certified by Global GAP. Sustainability and Corporate Responsibility – Fish (Page 39)
	Number of recalls for food safety reasons	No recalls for food safety reasons in 2022
13.11	Animal health and welfare	No reference to Topic Standards provided in the Sector Standard
<b>Additional sector disclosure</b>		

Percentage of sites certified to third-party animal health and welfare standards		100% certified to Global GAP 57 % certified to ASC in Norway and 100% in Iceland
Survival percentage of farmed aquatic animals and main causes of mortality		94.6% in Norway and 89.7% in Iceland. Main cause of mortality is illness.
13.12	Local communities	See Topic Standards 413-1 and 413-2
13.13	Land and resource rights	Not determined as a material topic for SalMar. SalMar's licences for operation are determined by an extensive process involving local stakeholders and national and governing entities. All operational areas are determined to be fit for purpose and not in collision with other land and resource rights.
13.14	Rights of indigenous peoples	Not determined as a material topic for SalMar. SalMar does not operate in any areas that collide with the interests of indigenous peoples. SalMar performs due diligence of its value chain on human rights, where incidents of violations of the rights of indigenous peoples would be disclosed if discovered.
13.15	Non-discrimination and equal opportunity	See Topic Standards 405-1, 405-2, and 406-1
<b>Additional sector disclosure</b>		
Differences in employment terms and approach to compensation based on workers' nationality or migrant status		No differences. SalMar employs people of multiple nationalities within several work groups. Workers of foreign nationalities are compensated based on the same collective agreements as locals.
13.16	Forced or compulsory labor	See Topic Standard 409-1
13.17	Child labor	See Topic Standard 408-1
13.18	Freedom of association and collective bargaining	See Topic Standard 407-1
13.19	Occupational health and safety	See Topic Standards 403-1 through 403-10
13.20	Employment practices	No reference to Topic Standards provided in the Sector Standard. This is best covered in the chapter: Sustainability and Corporate Responsibility – People & Society (Page 58) SalMar's Non-discrimination and Equal Opportunities Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
13.21	Living income and living wage	Not determined as a material topic for SalMar. All SalMar employees are compensated according to individually or collectively negotiated agreements. The individually negotiated agreements typically relate to employees with unique or higher-level positions. Collectively negotiated agreements are negotiated by an independent third-party. SalMar's assessment on remuneration practices can be found in our Gender Equality Report: <a href="http://www.salmar.no/en/sustainability/corporate-social-responsibility/">www.salmar.no/en/sustainability/corporate-social-responsibility/</a>
13.22	Economic inclusion	See Topic Standards 201-1, 203-1, and 203-2
13.23	Supply chain traceability	No reference to Topic Standards provided in the Sector Standard.
<b>Additional sector disclosure</b>		
Traceability of sourced products		SalMar does not source products itself. SalMar's feed suppliers can provide information down to the local level, ensuring traceability of sourced products, including, areas of vegetable sourcing and species and region of fish sourced
Percentage of sourced volume certified to internationally recognized standards		100% of sourced soy by our feed suppliers or their suppliers certified to ProTerra, Europesoy or equivalent 94% of sourced marine ingredients by our feed suppliers or their suppliers certified to Marine Trust, MSC or equivalent
Improvement projects to get suppliers fully certified to international standards		Through our procurement practices and due diligence, we continue to set our suppliers to the highest standards
13.24	Public policy	See Topic Standard 415-1

13.25	Anti-competitive behavior	See Topic Standard 206-1
13.26	Anti-corruption	See Topic Standards 205-1 through 205-3

## TOPIC STANDARDS

GRI INDEX	DISCLOSURE	COMPANY RESPONSE / DOCUMENT REFERENCE TO THE ANNUAL REPORT
<b>ECONOMIC TOPICS</b>		
Omissions: 204-1, 205-1 Reason for omission: Lack of data, poor data quality		
201-1	Direct economic value generated and distributed	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
201-2	Financial implications and other risks and opportunities due to climate change	TCFD Report for 2022 – <a href="http://www.salmar.no">www.salmar.no</a>
201-3	Defined benefit plan obligations and other retirement plans	Financial Statements and Results – Notes to the Consolidated Financial Statements of SalMar Group - NOTE 2.5 Pension Plans (Pages 120 - 121)
201-4	Financial assistance received from government	Financial Statements and Results – Notes to the Consolidated Financial Statements of SalMar Group - NOTE 2.7 Government Grants (Page 122)
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	The employees at entry level are covered by collective agreements and their wages are thus negotiated through a third-party union, ensuring adequate wages
202-2	Proportion of senior management hired from the local community	Corporate Governance – Executive Management (Pages 74 - 75)
203-1	Infrastructure investments and services supported	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
203-2	Significant indirect economic impacts	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance – Report of the Board of Directors (Pages 80 – 97) SalMar’s Anti-Corruption and Bribery Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
205-3	Confirmed incidents of corruption and actions taken	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Corporate Governance – Report of the Board of Directors (Pages 80 – 97) SalMar’s Anti-Competitive Behaviour Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
207-1	Approach to tax	Financial Statements and Results – Consolidated Financial Statements (Pages 98 - 105) Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
207-2-a	Tax governance and control framework	Financial Statements and Results – Consolidated Financial Statements (Pages 98 - 105) Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
207-2-b	Mechanism to raise concerns about business conduct or integrity in relation to tax	Whistleblowing channel: Sustainability and Corporate Responsibility – People & Society (Page 58) SalMar’s Whistleblowing Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>
207-2-c	Description of the assurance process for disclosures on tax	Financial Statements and Results – Independent Auditor’s Report (Pages 205 - 210)
207-3	Stakeholder engagement and management of concerns related to tax	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 24)
207-4	Country-by-country reporting	Financial Statements and Results – Consolidated Financial Statements (Pages 98 - 105)

ENVIRONMENTAL TOPICS		
Omissions: 301-2, 304-3, 304-4, 306-4, 306-5, 308-1 Reason for omission: Lack of data and/or poor data quality		
301-1	Materials used by weight or volume	Sustainability and Corporate Responsibility – Fish (Pages 29 – 41) Sustainability and Corporate Responsibility – Environment & Technology (Pages 42 – 54)
301-3	Reclaimed products and their packaging materials	Sustainability and Corporate Responsibility – Fish (Page 41) Sustainability and Corporate Responsibility – Environment & Technology (Page 52) Sustainability and Corporate Responsibility – Environment & Technology (Page 54)
302-1	Energy consumption within the organisation	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
302-2	Energy consumption outside of the organisation	Not disclosed. Outside our organisation, we consider GHG emissions rather than energy consumption
302-3	Energy intensity	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
302-4	Reduction of energy consumption	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
302-5	Reductions in energy requirements of products and services	Not disclosed at the product level
303-1	Interactions with water as a shared resource	Sustainability and Corporate Responsibility – Environment & Technology (Page 43) Sustainability and Corporate Responsibility – Environment & Technology (Page 51)
303-2	Management of water discharge-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Page 50)
303-3	Water withdrawal	Sustainability and Corporate Responsibility – Environment & Technology (Page 43) Sustainability and Corporate Responsibility – Environment & Technology (Page 52)
303-4	Water discharge	Sustainability and Corporate Responsibility – Environment & Technology (Page 43) Sustainability and Corporate Responsibility – Environment & Technology (Page 52) <i>Note that for SalMar, water withdrawal, water consumption and water discharge is the same.</i>
303-5	Water consumption	Sustainability and Corporate Responsibility – Environment & Technology (Page 43) Sustainability and Corporate Responsibility – Environment & Technology (Page 52) <i>Note that for SalMar, water withdrawal, water consumption and water discharge is the same.</i>
304-1	Operational sites near protected areas	SalMar operates along the Norwegian coast and in Iceland. Some of our operational areas are near protected areas, but the locations of our operational areas are strictly regulated by the authorities and no licenses to operate are given in protected areas.
304-2	Significant impacts of activities, products and services on biodiversity	Sustainability and Corporate Responsibility – Fish (Pages 33 - 34) Sustainability and Corporate Responsibility – Environment & Technology (Page 52)
305-1	Direct (Scope 1) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
305-3	Other indirect (Scope 3) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
305-4	GHG emission intensity	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
305-5	Reduction of GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 44 – 47)
305-6	Emissions of ozone-depleting substances (ODS)	Not disclosed. All relevant emissions are included in GHG factors converted to CO <sub>2</sub> e
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Not disclosed. All relevant emissions are included in GHG factors converted to CO <sub>2</sub> e



306-1	Waste generation and significant waste-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Page 52) Sustainability and Corporate Responsibility – Environment & Technology (Page 50)
306-2	Management of significant waste-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Page 50) Sustainability and Corporate Responsibility – Environment & Technology (Page 54)
306-3	Waste generated	Sustainability and Corporate Responsibility – Environment & Technology (Page 52) Sustainability and Corporate Responsibility – Environment & Technology (Page 50)
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26) SalMar's Procurement Policy and Supply Chain Management Policy: <a href="http://www.salmar.no/en/policies/">www.salmar.no/en/policies/</a>

## SOCIAL TOPICS

Omissions: 410-1 Reasons for omission: Lack of data		
401-1	New employee hires and employee turnover	Sustainability and Corporate Responsibility – People & Society (Pages 56 - 57)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Financial Statements and Results – Notes to the Consolidated Financial Statements of SalMar Group - NOTE 2.3 Salary and Personnel Expenses (Pages 115 - 117)
401-3	Parental leave	Sustainability and Corporate Responsibility – People & Society (Page 57)
402-1	Minimum notice periods regarding operational changes	In accordance with national legislation
403-1	Occupational health and safety management system	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-3	Occupational health services	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-5	Worker training on occupational health and safety	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-6	Promotion of worker health	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-8	Workers covered by an occupational health and safety management system	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
403-9	Work-related injuries	Sustainability and Corporate Responsibility – People & Society (Page 56)
403-10	Work-related ill health	Sustainability and Corporate Responsibility – People & Society (Page 56)
404-1	Average hours of training per year	Not disclosed, as this is handled on an individual basis

404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62)
404-3	Percentage of employees receiving regular performance and career development reviews	100%, this is part of all employee agreements
405-1	Diversity of governance bodies and employees	Sustainability and Corporate Responsibility – People & Society (Pages 55 – 62) Corporate Governance – Board of Directors (Pages 76 – 77) Corporate Governance – Executive Management (Pages 74 - 75) SalMar’s Gender Equality Report: <a href="http://www.salmar.no/en/sustainability/corporate-social-responsibility/">www.salmar.no/en/sustainability/corporate-social-responsibility/</a>
405-2	Ratio of basic salary and remuneration of women to men	Sustainability and Corporate Responsibility – People & Society (Page 57) SalMar’s Gender Equality Report: <a href="http://www.salmar.no/en/sustainability/corporate-social-responsibility/">www.salmar.no/en/sustainability/corporate-social-responsibility/</a>
406-1	Incidents of discrimination and corrective actions taken	Sustainability and Corporate Responsibility – People & Society (Page 58)
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
411-1	Incidents of violations involving rights of indigenous peoples	Not determined as a material topic for SalMar. SalMar does not operate in any areas that collide with the interests of indigenous peoples. SalMar performs due diligence of its value chain on human rights, where incidents of violations of the rights of indigenous peoples would be disclosed if discovered. This disclosure will be published as a separate publication at SalMar’s webpage in due course with the guidelines of the Norwegian Transparency Act.
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 24) Sustainability and Corporate Responsibility – Environment & Technology (Page 50) Sustainability and Corporate Responsibility – People & Society (Pages 61 - 62)
413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability and Corporate Responsibility – Environment & Technology (Page 50)
414-1	New suppliers that were screened using social criteria	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
414-2	Negative social impacts in the supply chain and actions taken	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 26)
415-1	Political contributions	Corporate Governance – Report of the Board of Directors (Pages 80 – 97)
416-1	Assessment of the health and safety impacts of product and service categories	All products are assessed for health and safety impacts
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability and Corporate Responsibility – Fish (Pages 38 – 41)
417-1	Requirements for product and service	SalMar’s sold products are labelled as per national and international guidelines and legislations

	information and labeling	
417-2	Incidents of non-compliance concerning product and service information and labeling	No incidents of non-compliance
417-3	Incidents of non-compliance concerning marketing communications	No incidents of non-compliance
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints