

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 a reference in the latest Annual Report.

UNIVERSAL STANDARDS

GRI INDEX	DISCLOSURE	COMPANY RESPONSE / DOCUMENT REFERENCE TO THE ANNUAL REPORT
THE ORGANISATION AND ITS REPORTING PRACTICES		
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, Thailand and Singapore. In all, nine 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 2023, and the reporting frequency is annually.
2-3-b	Reporting period for financial reporting	The reporting period is for the calendar year 2023
2-3-c	Publication date	19. April 2023
2-3-d	Contact point for questions about the report	Corporate Governance – Shareholder Information (Pages 86 - 87)
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 52 – 57)
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 (Page 72)

ACTIVITIES AND WORKERS		
Omissions: 2-8 Reason for omission: Lack of data		
2-6-a	Active sectors	Farming of Atlantic salmon, conventional and organic
2-6-b	Value chain	This is SalMar – The ABC of Salmon Farming (Page 14) This is SalMar – SalMar’s Operating Segments (Pages 15 - 18) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Pages 22 – 34) Sustainability and Corporate Responsibility – Fish (Pages 35 – 49) Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
2-6-c	Relevant business relationships	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
2-6-d	Significant changes to 2-6-a, b, and c	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
2-7	Employees	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)

GOVERNANCE		
Omissions: None		
2-9	Governance structure and composition	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81) Corporate Governance – Executive Management (Pages 82 - 83) Corporate Governance – Board of Directors (Pages 84 – 85)
2-10	Nomination and selection of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81)
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 74 – 81) Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
2-13	Delegation of responsibility for managing impacts	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81) TCFD Report for 2023 – www.salmar.no/en/sustainability/policies-and-publications/
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81) TCFD Report for 2023 – www.salmar.no/en/sustainability/policies-and-publications/
2-15	Conflicts of interest	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81)
2-16	Communication of critical concerns	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81)
2-17	Collective knowledge of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81)
2-18	Evaluation of the performance of the highest governance body	Corporate Governance – Corporate Governance at SalMar ASA (Pages 74 – 81)
2-19	Remuneration policies	Sustainability and Corporate Responsibility – People & Society (Page 66) Gender Equality Report - www.salmar.no/en/sustainability/corporate-social-responsibility/ Financial Statements and Results – Notes to the Consolidated Financial Statements of SalMar Group - NOTE 2.3 Salary and Personnel Expenses (Pages 122 - 124) Guidelines remuneration senior executives - https://www.salmar.no/investor/corporate-governance/remuneration-senior-executives/

		Notice to AGM 2023 - https://www.salmar.no/investor/share-bond/general-meetings/
2-20	Process to determine remuneration	Notice to AGM 2023 - https://www.salmar.no/investor/share-bond/general-meetings/
2-21	Annual total compensation ratio	Sustainability and Corporate Responsibility – People & Society (Page 66)

STRATEGY, POLICIES AND PRACTICES

Omissions: None		
2-22	Statement on sustainable development strategy	Corporate Governance – Report of the Board of Directors (Pages 88 – 104) This is SalMar – Message from the CEO (Pages 8 - 11)
2-23	Policy commitments	www.salmar.no/en/sustainability/policies-and-publications/
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 28) Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57) Sustainability and Corporate Responsibility – People & Society (Page 67)
2-26	Mechanism for seeking advice and raising concerns	Sustainability and Corporate Responsibility – People & Society (Page 67) SalMar’s Whistleblowing Policy: www.salmar.no/en/sustainability/policies-and-publications/
2-27	Compliance with laws and regulations	Sustainability and Corporate Responsibility – People & Society (Page 71)
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 25)
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 22 – 34) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28) TCFD Report for 2023 - www.salmar.no/en/sustainability/policies-and-publications/
3-2	List of material topics	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28)
3-3	Management of material topics	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Pages 22 – 34) Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28) TCFD Report for 2023 – www.salmar.no/en/sustainability/policies-and-publications/

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
Additional sector disclosure		
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 2023, the harvest volume was 236,500 tonnes in Norway and 17,900 tonnes in Iceland. And through the joint venture in Scotland SalMar’s relative share was 12,400 tonnes.	
Juvenile seeds stocks captured in the wild	None	
Fishing products in feed	Sustainability and Corporate Responsibility – Fish (Page 42)	
13.4	Natural ecosystem conversion	No reference to Topic Standards provided in the Sector Standard
Additional sector disclosure		
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, Europe Soya 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	All feed used at SalMar is certified deforestation and conservation free.	
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 46 – 49)
13.10	Food safety	See Topic Standards 416-1 and 416-2.
Additional sector disclosure		
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 47)	
Number of recalls for food safety reasons	No recalls for food safety reasons in 2023	

13.11	Animal health and welfare	No reference to Topic Standards provided in the Sector Standard. Sustainability and Corporate Responsibility – Fish (Pages 35 – 49)
Additional sector disclosure		
Percentage of sites certified to third-party animal health and welfare standards	100% certified to Global GAP 61 % certified to ASC in Norway and 83% in Iceland	
Survival percentage of farmed aquatic animals and main causes of mortality	93% on Group level. 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 performs due diligence of its value chain on human rights, where incidents of violations of the rights of indigenous peoples is disclosed if discovered.
13.15	Non-discrimination and equal opportunity	See Topic Standards 405-1, 405-2, and 406-1
Additional sector disclosure		
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 67) SalMar’s Non-discrimination and Equal Opportunities Policy: www.salmar.no/en/sustainability/policies-and-publications/
13.21	Living income and living wage	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. See also: Sustainability and Corporate Responsibility – People & Society (Page 68) SalMar’s assessment on remuneration practices can be found in our Gender Equality Report: www.salmar.no/en/sustainability/corporate-social-responsibility/
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.
Additional sector disclosure		
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, Europe Soya 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
ECONOMIC TOPICS		
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 88 – 104)
201-2	Financial implications and other risks and opportunities due to climate change	TCFD Report for 2023 – www.salmar.no/en/sustainability/policies-and-publications/
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 127 - 128)
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 129)
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 Sustainability and Corporate Responsibility – People & Society (Page 68)
202-2	Proportion of senior management hired from the local community	Corporate Governance – Executive Management (Pages 82 - 83)
203-1	Infrastructure investments and services supported	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
203-2	Significant indirect economic impacts	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance – Report of the Board of Directors (Pages 88 – 104) SalMar’s Anti-Corruption and Bribery Policy: www.salmar.no/en/sustainability/policies-and-publications/
205-3	Confirmed incidents of corruption and actions taken	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Corporate Governance – Report of the Board of Directors (Pages 88 – 104) SalMar’s Anti-Competitive Behaviour Policy: www.salmar.no/en/sustainability/policies-and-publications/

207-1	Approach to tax	Financial Statements and Results – Consolidated Financial Statements (Pages 105 - 112) Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
207-2-a	Tax governance and control framework	Financial Statements and Results – Consolidated Financial Statements (Pages 105 - 112) Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
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 67) SalMar’s Whistleblowing Policy: www.salmar.no/en/sustainability/policies-and-publications/
207-2-c	Description of the assurance process for disclosures on tax	Financial Statements and Results – Independent Auditor’s Report (Pages 213 - 216)
207-3	Stakeholder engagement and management of concerns related to tax	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 25)
207-4	Country-by-country reporting	Financial Statements and Results – Consolidated Financial Statements (Pages 105 - 112)

ENVIRONMENTAL TOPICS

Omissions: 301-2, 304-3, 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 35 – 49) Sustainability and Corporate Responsibility – Environment & Technology (Pages 50 – 63)
301-3	Reclaimed products and their packaging materials	Sustainability and Corporate Responsibility – Fish (Page 49) Sustainability and Corporate Responsibility – Environment & Technology (Page 61) Sustainability and Corporate Responsibility – Environment & Technology (Page 63)
302-1	Energy consumption within the organisation	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
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 52 – 57)
302-4	Reduction of energy consumption	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
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 60)
303-2	Management of water discharge-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59)
303-3	Water withdrawal	Sustainability and Corporate Responsibility – Environment & Technology (Page 60)
303-4	Water discharge	Sustainability and Corporate Responsibility – Environment & Technology (Page 60)
303-5	Water consumption	Sustainability and Corporate Responsibility – Environment & Technology (Page 60) <i>Note that SalMar has not recoded any consumed water, meaning that the water withdrawal volume and the water discharge volume 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 39 - 40) Sustainability and Corporate Responsibility – Environment & Technology (Page 61)

304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p><u>i. Critically endangered</u></p> <p><u>ii. Endangered</u></p> <p><u>iii. Vulnerable</u> - Kittiwake (<i>Rissa tridactyla</i>)</p> <p><u>iv. Near threatened</u> - Elder duck (<i>Somateria mollissima</i>)</p> <p><u>v. Least concern</u> - Common gull (<i>Larus canus</i>) - Common minke whale (<i>Balaenoptera acutorostrata</i>) - Cormorant (<i>Phalacrocorax carbo</i>) - Crow (<i>Corvus corone</i>) - Glaucous gull (<i>Larus hyperboreus</i>) - Great black-backed gull (<i>Larus marinus</i>) - Grey heron (<i>Ardea cinerea</i>) - Mink (<i>Neovison vison</i>) - Northern gannet (<i>Morus bassanus</i>) - Sea eagle (<i>Haliaeetus albicilla</i>)</p>
305-1	Direct (Scope 1) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
305-3	Other indirect (Scope 3) GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
305-4	GHG emission intensity	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
305-5	Reduction of GHG emissions	Sustainability and Corporate Responsibility – Environment & Technology (Pages 52 – 57)
305-6	Emissions of ozone-depleting substances (ODS)	Not disclosed. All relevant emissions are included in GHG factors converted to CO ₂ e
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Not disclosed. All relevant emissions are included in GHG factors converted to CO ₂ e
306-1	Waste generation and significant waste-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Page 61) Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59)
306-2	Management of significant waste-related impacts	Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59) Sustainability and Corporate Responsibility – Environment & Technology (Page 63)
306-3	Waste generated	Sustainability and Corporate Responsibility – Environment & Technology (Page 61) Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59)
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28) SalMar's Procurement Policy and Supply Chain Management Policy: www.salmar.no/en/sustainability/policies-and-publications/

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 (Page 66)
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 122 - 124)
401-3	Parental leave	Sustainability and Corporate Responsibility – People & Society (Page 66)
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 64 – 71)
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-3	Occupational health services	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-5	Worker training on occupational health and safety	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-6	Promotion of worker health	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-8	Workers covered by an occupational health and safety management system	Sustainability and Corporate Responsibility – People & Society (Pages 64 – 71)
403-9	Work-related injuries	Sustainability and Corporate Responsibility – People & Society (Page 69)
403-10	Work-related ill health	Sustainability and Corporate Responsibility – People & Society (Page 69)
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 64 – 71)
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 64 – 71) Corporate Governance – Board of Directors (Pages 84 – 85) Corporate Governance – Executive Management (Pages 82 - 83) SalMar’s Gender Equality Report: www.salmar.no/en/sustainability/corporate-social-responsibility/
405-2	Ratio of basic salary and remuneration of women to men	Sustainability and Corporate Responsibility – People & Society (Page 66) SalMar’s Gender Equality Report: www.salmar.no/en/sustainability/corporate-social-responsibility/

406-1	Incidents of discrimination and corrective actions taken	Sustainability and Corporate Responsibility – People & Society (Page 67)
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 28)
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28)
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 28)
411-1	Incidents of violations involving rights of indigenous peoples	No incidents of non-compliance in our own operations
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 25) Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59) Sustainability and Corporate Responsibility – People & Society (Pages 70 - 71)
413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability and Corporate Responsibility – Environment & Technology (Pages 58 - 59)
414-1	New suppliers that were screened using social criteria	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28)
414-2	Negative social impacts in the supply chain and actions taken	Sustainability and Corporate Responsibility – Sustainability in Everything We Do (Page 28)
415-1	Political contributions	Corporate Governance – Report of the Board of Directors (Pages 88 – 104)
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 46 – 49)
417-1	Requirements for product and service information and labeling	SalMar’s sold products are labelled as per national and international guidelines and legislations
417-2	Incidents of non-compliance concerning product and service information and labeling	None
417-3	Incidents of non-compliance concerning marketing communications	None
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None