

GRI Content Index 2023

Statement of use	Norsk Hydro ASA has reported in accordance with the GRI Standards for the period 1 January 2023 - 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI 14: Mining Sector 2024 is now available, and enters into effect for reporting in 2026. Hydro does not report on this standard in 2023. There is no updated sector standard published for the metals sector or the energy sector. Hydro reports on certain material topics from the G4 Mining and metals sector standard and the G4 energy and utilities sector standard.

GRI standards	Standard disclosure	ESRS Disclosure requirements	Hydro response	UN Global Compact ref.	ICMM ref.	ASI ref.
<b>Hydro and reporting practices</b>						
2-1	Organizational details					
a	Report its legal name	See requirements of Directive 2013/34/EU	Norsk Hydro ASA			
b	Report its nature of ownership and legal form		See Corporate governance in the annual report.			
c	Report the location of its headquarters		Drammensveien 264, 0283 Oslo, Norway			
d	Report its countries of operation		See the Country-by-country report in the appendix to the annual report.			
2-2	Entities included in the organization's sustainability reporting					
a	List all its entities included in its sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	See General information in the Sustainability Statements in the annual report. The sustainability reporting is based on consolidated entities in line with the financial statement. The boundaries of the reporting entity is defined by IFRS and described in the group financial statements. See Hydro's consolidation principles in Note 1.1 Reporting entity, basis of presentation and significant accounting policies to the Financial statements, and Note 1.5 to the consolidated financial statement in the annual report for more information. The Country-by-country report in the appendix to the annual report also contains information on individual legal entities covered by the reporting.			
b	If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting					
c	If the organization consists of multiple entities, explain the approach used for consolidating the information					
2-3	Reporting period, frequency and contact point					
a	Specify the reporting period for, and the frequency of, its sustainability reporting	ESRS 1 §73	Annual, 1 Jan - 31 Dec 2023			
b	Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this		1 Jan - 31 Dec 2023			
c	Report the publication date of the report or reported information		14 February 2024			
d	Specify the contact point for questions about the report or reported information.		Head of ESG Reporting, Magnus Young magnus.young@hydro.com			
2-4	Restatements of information					
a	Report restatements of information made from previous reporting periods	ESRS 2 BP-2 §13, §14 (a) to (b)	See Reporting changes and reporting errors in prior periods in General Information chapter			
2-5	External assurance					
a	Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	See external assurance requirements of Directive (EU) 2022/2464	See General information in the Sustainability Statements in the annual report	External assurance of COP	Principle 10	
b	If the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.		i. See General information in the Sustainability Statements in the annual report and the Independent auditors report in the appendix to the annual report. ii. The sustainability reporting, covering the contents of the Sustainability chapter and the Sustainability statements, are subject to limited assurance in accordance with the international audit standard ISAE 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information (revised), issued by the International Auditing and Assurance Standards Board (IAASB) iii. The sustainability reporting is subject to independent assurance by the company's auditors.		Principle 10	Principle 3
<b>Activities and workers</b>						
2-6	Activities, value chain and other business relationships					
a	Report the sector(s) in which it is active	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	See Our business in the annual report.			
b	Describe its value chain		See Our business in the annual report.	102-9a: Criteria 2		
c	Report other relevant business relationships		See Section 9 to the consolidated financial statements for information on related parties and remuneration.			
d	Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period		See the Our business in the annual report. See also Note 1.5 Significant subsidiaries and changes to the group to the consolidated financial statements.			
2-7	Employees					
a	Report the total number of employees, and a breakdown of this total by gender and by region	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	See Note S1.1 to the Sustainability Statements in the annual report.			
b	Report the total number of employees, and a breakdown of this total by gender and by region		See Note S1 to the Sustainability Statements in the annual report.			
c	Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported		i. Note S1.1 on Own Workforce in the Sustainability Statements in the annual report ii. Note S1.2 on Own Workforce in the Sustainability Statements in the annual report iii. Omission: Not applicable. See reporting principles for Note S1 on Own Workforce in the Sustainability statements in the annual report. iv. See Note S1.2 on Own Workforce in the Sustainability statements in the annual report. v. See Note S1.2 on Own Workforce in the Sustainability statements in the annual report.	Principle 6		
d	Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b		See reporting principles for Note S1 on Own Workforce in the Sustainability statements in the annual report.	Principle 6		
e	Describe significant fluctuations in the number of employees during the reporting period and between reporting periods		See Note S1.1 and S1.2 on Own Workforce in the Sustainability statements in the annual report.	Principle 6		
2-8	Workers who are not employees					
a	Report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform;	ESRS S1 S1-7 §55 to §56	i. Workers who are not employed consists mainly of contractors (see Note S1 to the Sustainability Statements in the annual report). Other non-employed workers include apprentices and agency workers. Agency workers are registered in our HR system after three months of engagement, and are then counted under temporary employees (see Note S1.2 to the Sustainability Statements in the annual report and the Country-by-Country report in the annual report). ii. Contractors are typically hired to assist in operations and handle maintenance of equipment that requires specialized competences, whereas Agency workers are mostly employed to handle production peaks in the Extrusions business area.	Principle 6		
b	Describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;		i. See Note S1.1- S1.2 to the Sustainability Statements in the annual report. ii. See Note S1.1- S1.2 to the Sustainability Statements in the annual report.	Principle 6		
c	Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods		See Note S1 to the Sustainability Statements in the annual report.	Principle 6		
<b>Governance</b>						
2-9	Governance structure and composition					
a	Describe its governance structure, including committees of the highest governance body	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public interest entities	See Our governance and Norwegian code of practice for corporate governance in the annual report.	Criterion 1, 20		
b	List the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people		Economic, environmental and social impacts are an integrated part of Hydro's strategy work. The board has the overarching responsibility for Hydro's strategy, and has specific sessions on enterprise risk management. Related to new projects, acquisitions, closure and follow-up of normal operations, economic, environmental and social issues are included on a regular basis. See Our governance and Norwegian code of practice for corporate governance in the annual report.			
c	Describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.		i. - vii. See Our governance in the annual report. viii. Stakeholder representation: Employees have 4 representatives while shareholders elect 7 representatives. See Our governance in the annual report.	Criterion 1, 20 SDG 16, 5		
2-10	Nomination and selection of the highest governance body					

a	describe the nomination and selection processes for the highest governance body and its committees	This topic is not covered by the list of sustainability matters in ESRs 1 AR §16.	See description of Nomination committee in Board of Directors' report in relation to the Norwegian Code of Practice in the Appendices	Criterion 1, 20 SDG 16, 5		
b	describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.		i. All shareholders may nominate candidates. ii. Diversity regarding experience, gender, geography and nationality, age and cultural background are all considered. iii. Independence is considered and consistently reported on. iv. Competence is included in the nomination process for new board members.  See Our governance in the annual report for more information.			
2-11	Chair of the highest governance body					
a	report whether the chair of the highest governance body is also a senior executive in the organization	This topic is not covered by the list of sustainability matters in ESRs 1 AR §16.	The chairperson of Hydro's board of directors is not an executive officer. See Our Governance and Norwegian code of practice for corporate governance in the annual report. See above.	Criterion 1, 20 SDG 16		
b	if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.					
2-12	Role of the highest governance body in overseeing the management of impacts					
a	describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRs G1 §5 (a)	See Our governance in the annual report.	Criterion 1, 20		Criterion 2.3
b	describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes;		In accordance with Norwegian corporate law, the Corporate Management Board (Hydro's executive board) is responsible for the company's due diligence processes, with the overall oversight by the board of directors. Our process to identify our material impacts is described in the General information chapter in the annual report. See also the section on Human rights of the annual report.  i. The stakeholder engagement process in Hydro is generally managed at an administrative level in the organization and is a line responsibility at all levels. Under special circumstances the board, represented by the chairperson, may conduct dialogue with investors. The board of directors communicates indirectly - and in certain cases directly - with shareholders through the corporate assembly and directly through the general meeting of shareholders. Through the employee representatives, the board also communicates directly with the employee organizations. See General information chapter in the annual report.  ii. All elements of Hydro's sustainability performance are integrated in Hydro's overall group strategy. Hydro's human rights due diligence is integrated in relevant business processes including the enterprise risk management process. Mitigating actions or activity plans are developed and included in business plans in the business areas where relevant. Business plans are monitored, followed up and evaluated through the year in regular internal board meetings.	Criterion 1, 20 SDG 16		Criterion 2.5
c	describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.		Risk management is a dedicated topic on the board agenda annually. See Risk review in the Our Governance chapter of the annual report.	Criterion 1, 20. Principle A2.2		
2-13	Delegation of responsibility for managing impacts					
a	describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees;	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRs G1 G1-3 §18 (c)	Hydro's governance system is based on the delegation of responsibility from the board of directors to the President and CEO and from the President and CEO to the executive vice presidents (EVPs) of the business areas and to EVPs of corporate functions.  Hydro's governance system is the system by which Hydro is directed and controlled. At the core of the governance system is Hydro's constituting documents and global directives, including Hydro's Code of Conduct. These documents include governance of economic, environmental and social topics and describe how legal entities and employees are expected to carry out activities and operations, including the management of impacts.  See also Our governance in the annual report and online at <a href="https://www.hydro.com/governance">https://www.hydro.com/governance</a>	Criterion 1, 20		
b	describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.		The frequency of meetings is reported under Governance bodies and President & CEO and Corporate Management Board in the annual report.	Criterion 1, 20		
2-14	Role of the highest governance body in sustainability reporting					
a	report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	The annual report 2023, including the sustainability chapter, has been reviewed and approved by the Board of Directors. The Sustainability Statements in the appendix to the annual report 2023 are approved by the Corporate Management Board. See General information section in the annual report for more information. See above.	Criterion 1, 20		
b	if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.					
2-15	Conflicts of interest					
a	describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated	This topic is not covered by the list of sustainability matters in ESRs 1 AR §16.	Disclosure of conflicts of interests is a requirement in Hydro's Code of Conduct which is valid even to the board of directors. All board meetings are started by evaluating any possible conflict of interest related to the agenda items. See also Code of Conduct at <a href="https://www.hydro.com/governance">https://www.hydro.com/governance</a>	Criterion 1, 20SDG 16		
b	report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.		This is a requirement in Hydro's Code of Conduct applies to the board of directors. All board meetings are started by evaluating any possible conflict of interest related to the agenda items. See Code of Conduct at <a href="https://www.hydro.com/governance">https://www.hydro.com/governance</a>  i. and ii. See Governance bodies in the Our Governance chapter of the annual report and section 8 of the Norwegian Code of Practice for Corporate Governance in the annual report. iii. The Norwegian state represented by the Ministry of Industry and Fisheries owns a significant percent of the total number of ordinary shares authorized and issued by Hydro iv. This is covered by Hydro's Code of Conduct and additional procedures for insiders and primary insiders. The associated amounts is reported in the section on Governance bodies in the Governance chapter of the annual report and section 8 of the Norwegian Code of Practice for Corporate Governance in the annual report.	Criterion 1, 20 SDG 16		
2-16	Communication of critical concerns					
a	describe whether and how critical concerns are communicated to the highest governance body	ESRS 2 GOV-2 §26 (a); ESRs G1 G1-1 AR 1 (a); G1-3 §18(c)	The status of Hydro's AlertLine, as well as significant non-compliance issues, are reported annually to the board of directors and every quarter to the board audit committee. The President and CEO reports about critical concerns to the board of directors at a running basis when relevant. See Our Governance chapter and section on Norwegian Code of Practice for Corporate Governance in the appendices, as well as section on Business conduct in the Sustainability chapter of the annual report.	Criterion 1, 20		
b	report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.		All concerns reported through the AlertLine are also reported to the board of directors at an aggregated level and when relevant also on a case by case level. See the Business conduct section in the Sustainability chapter of the annual report.	Criterion 1, 20		
2-17	Collective knowledge of the highest governance body					
a	report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development	ESRS 2 GOV-1 §23	See section on the Board of Directors in the Our Governance chapter of the annual report.	Criterion 1, 20 SDG 4		
2-18	Evaluation of the performance of the highest governance body					
a	describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people	This topic is not covered by the list of sustainability matters in ESRs 1 AR §16.	The board of directors conducts a private session following each board meeting that includes evaluation of the efficiency of the meeting. In addition, a self-assessment facilitated by a corporate advisory firm, currently SpencerStuart, is conducted annually. The reviews include all parts of the board's responsibility. See Governance and section on the Board of Directors & Board self-assessment of their competencies in the annual report.	Criterion 1, 20		
b	report whether the evaluations are independent or not, and the frequency of the evaluations		See above.	Criterion 1, 20		
c	describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices		See Our governance chapter	Criterion 1, 20		



2-19	Remuneration policies					
a	describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits;	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	See the appendix to the Annual report - Remuneration report	Criterion 1, 20		
b	describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people		See above.	Criterion 1, 20		
2-20	Process to determine remuneration					
a	describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	See the appendix to the Annual report - Remuneration report	Criterion 1, 20		
b	report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable		See Our governance chapter in annual report and Remuneration report in the appendix to the annual report.	Criterion 1, 20SDG 16		
2-21	Annual total compensation ratio					
a	report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	ESRS S1 S1-16 §97 (b) to (c)	See Pay equality and compensation in the Own workforce section in the sustainability statements	Criterion 1, 20		
b	report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)		See the Remuneration report in the Appendix to the annual report.	Criterion 1, 20		
c	report contextual information necessary to understand the data and how the data has been compiled		See above.	Criterion 1, 20		
Strategy, policies and practices						
2-22	Statement on sustainable development strategy					
a	report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	ESRS 2 SBM-1 §40 (g)	See Letter to stakeholders in the Introduction chapter and Strategic direction in the Our business chapter of the annual report.	Criterion 19 Principle A1.1, 1.2, A1.3, 2.2	Principle 2	
2-23	Policy commitments					
a	describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights;	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	See Corporate governance and General information in the Our Governance chapter of the annual report for overall commitments to responsible business. i. Our commitments are based on a wide range of intergovernmental instruments. These are described in the respective sections of the Sustainability statements in the annual report and include, amount others, the Intergovernmental Panel on Climate Change (for climate change), the OECD Due Diligence Guidance for Responsible Business Conduct (for human rights management), The IFC Performance Standards on Environmental and Social Sustainability (for due diligence in new projects and major developments). ii. See section on Human rights and Workers in the value chain in the Sustainability Statement of the annual report for information on our due diligence process. iii. Omission. Hydro does not currently have an explicit commitment to the precautionary principle, but apply the principle in practice in accordance with the above described intergovernmental instruments. iv. See section on Human rights in the Sustainability chapter of the annual report.	102-16: Principle 10, Criterion 12-14, SDG 16, Principle A2.3	102-16: Principle 1	
b	describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;		See section on Human rights in the Sustainability chapter of the annual report.			
c	provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this		<a href="https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/</a>			
d	report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level		See description in each respective policy, available at the link, above.			
e	report the extent to which the policy commitments apply to the organization's activities and to its business relationships		See description in each respective policy, available at the link, above.			
f	describe how the policy commitments are communicated to workers, business partners, and other relevant parties		Policy commitments are communicated to workers through various training programs, annually. Refer to Note G1.3 on Compliance training in the Sustainability statements in the annual report. Policy commitments are communicated to business partners through Hydro's Supplier Code of Conduct and through regular stakeholder dialogue.			
2-24	Embedding policy commitments					
a	describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	See Our governance chapter and General information section to the Sustainability statements in of the annual report for overall commitments to responsible business.  i-iii. See descriptions in each respective policy for responsible business available at <a href="https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/</a>  iv. See Note G1.3 on Compliance training in the Sustainability statements in the annual report.			
2-25	Processes to remediate negative impacts					
a	describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	Hydro uses stakeholder dialogue and grievance mechanisms to identify negative impacts resulting from its activities and business relationships, and to identify necessary remedial actions. For further information about the use of our global grievance mechanism and the AlertLine, please see the Business conduct chapter and note G1.1 on Non-compliance with business conduct standards. See also our AlertLine at <a href="https://alertline.hydro.com/">https://alertline.hydro.com/</a>	Grievance mechanisms: Criterion 4.5,7,10 Principle C3, C5, C6 SDG 16	Grievance mechanisms: Principle 3, 6, 9	Grievance mechanisms: Criterion 3.2
b	describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in		More information on specific actions to mitigate and remediate negative impacts are presented in the chapters related to each material topic in the annual report.			
c	describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to					
d	describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms					
e	describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback					
2-26	Mechanisms for seeking advice and raising concerns					
a	describe the mechanisms for individuals to:  i. seek advice on implementing the organization's policies and practices for responsible business conduct;  ii. raise concerns about the organization's business conduct.	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	See section on Own workforce and Business conduct in Sustainability statement	Principle 10, Criterion 12-14, SDG 16, Principle C6	Principle 1	
2-27	Compliance with laws and regulations					
a	report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	See Business conduct chapter and Note G1.2 on Non-compliance with laws and regulations	307-1: Criterion 9-11 SDG 16	307-1: Principle 6	Criterion 3.3
b	report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods		See above	419-1: SDG 16		419-1: Criterion 3.3
c	describe the significant instances of non-compliance		See above			
d	describe how it has determined significant instances of non-compliance		See above.			
2-28	Membership associations					
a	report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role	Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See description of partnerships and public affairs and lobbying in the section on Business conduct in the Sustainability chapter of the annual report.	Criterion 17-18	Principle 1	Criterion 4.2
Stakeholder engagement						
2-29	Approach to stakeholder engagement					



a	describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	See information on Stakeholder dialogue in the General information section, as well as information on Rightsholders and stakeholder engagement in the section on Human rights in the Sustainability statement.  Stakeholder groups and frequency varies substantially throughout the organization, depending on phase, location etc. We believe that our reporting gives a good insight to how we work with stakeholder engagement.	Criterion 21 Principle C2	Principle 4, 9-10	
2-30	Collective bargaining agreements					
a	report the percentage of total employees covered by collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	See section on Labour rights in the Own workforce section to the Sustainability statements			
b	for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations		See above.	Criteria 8 SDG 8		
<b>GRI 3: Material Topics 2021</b>						
<b>Disclosures on material topics</b>						
3-1	Process to determine material topics					
a	describe the process it has followed to determine its material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	See section on materiality assessment in General information in the Governance chapter of the annual report.	Principle B2		
b	specify the stakeholders and experts whose views have informed the process of determining its material topics		See section on materiality assessment in General information in the Governance chapter of the annual report.			
3-2	List of material topics					
a	list its material topics	ESRS 2 SBM-3 §48 (a) and (g)	See section on materiality assessment in General information in the Governance chapter of the annual report.	Principle B1		Criterion 3.1
b	report changes to the list of material topics compared to the previous reporting period		See section on materiality assessment in General information in the Governance chapter of the annual report.	Principle B1		
3-3	Management of material topics					
a	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4- 5 §41 (b) to (c)	See section on materiality assessment in General information in the Sustainability chapter of the annual report for an overview. More details on actual and potential impact on each material topic is to be found in each section in the sustainability satatement	Principle B1		Criterion 3.1
b	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships			Principle B1		Criterion 3.1
c	describe its policies or commitments regarding the material topic			103-1: Principle B1 103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16	103-2: Principle 3, 6, 9	103-1: Criterion 3.1 103-2: Criterion 3.2
d	describe actions taken to manage the topic and related impacts			103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16	103-2: Principle 3, 6, 9	103-2: Criterion 3.2
e	report the following information about tracking the effectiveness of the actions taken			103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16	103-2: Principle 3, 6, 9	103-2: Criterion 3.2
f	describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).		See section on materiality assessment in General information in the Sustainability chapter of the annual report for an overview. More details on actual and potential impact on each material topic is to be found in each section in the sustainability satatement	103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16	103-2: Principle 3, 6, 9	103-2: Criterion 3.2
GRI standards	Standard disclosure		Hydro response	UN Global Compact ref.	ICMM ref.	ASI ref.
<b>GRI 200: Economic</b>						
<b>Economic</b>						
<b>GRI 201: Economic Performance 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		Please see our response to GRI indicator 3-3, and our Country-by-country report in the annual report.	Criteria 15-18, especially criterion 16		
201-1	Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16	Hydro has only extractive activities in Brazil, which is currently neither compliant with nor candidate to EITI. Still, Hydro has reported according to EITI for its mining and alumina refining activities in Brazil since 2005. Hydro's current country-by-country report complies with and goes beyond the EITI requirements. See financial statements, Note G1.4 and our Country-by-country report in the annual report.	SDG 2, 5, 7, 8, 9		Criterion 3.4
201-2	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	ESRS 2 SBM-3 §48 (a), (d) and (e); ESRS E1 §18; E1-3 §26; E1-9 §64	See section on Climate change in the Sustainability statements, as well as Risk review in the Our governance chapter of the annual report.	Principle 7,SDG 13		
201-3	a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	See Note 9 to the consolidated financial statement in the annual report.			
201-4	a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure.	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	See Note 5.2 and 10.2 to the consolidated financial statement in the annual report, and Note G1.4 in the Sustainability Statements in the annual report.			
<b>202: Market Presence 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See our response to GRI Standard 3-3 in this index and the section on Human rights in the Sustainability chapter in the annual report.	Criteria 15-18, especially criterion 16	Principle 9	Criterion 10.7

202-1	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. d. The definition used for 'significant locations of operation'.	ESRS S1 S1-10 §67-71 and §AR 72 to 73	Hydro does not report on entry level wage but has conducted a comprehensive analysis of overall compensation as part of its living wage project. See the section on living wage and notes on remuneration in the Own workforce section of the annual report.  The ratio of highest paid base salary and median base salary for all employees in Norway is presented in the Disclosures pursuant to the Norwegian Equality and Anti-Discrimination Act in the Own workforce section of the annual report.	Principle 6, SDG 1, 5, 8		Criterion 10.7
202-2	a. Percentage of senior management at significant locations of operation that are hired from the local community. b. The definition used for 'senior management'. c. The organization's geographical definition of 'local'. d. The definition used for 'significant locations of operation'.	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See Note S1.8 in the Sustainability statements in the annual report.	Principle 6, SDG 8		Principle 9
<b>GRI 203: Indirect Economic Impact 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See our response to GRI Standard 3-3 in this index, as well as our Country-by-country report, information on Interests and views of stakeholders in the General Information section in the Sustainability chapter, information on Human rights management in the Human rights section in the Sustainability chapter, and the section Affected communities in the Sustainability chapter in the annual report.  A result of the industrial development in Paragominas and Barcarena, Brazil, is migration of job seekers. As the industry in the area is not able to provide everyone with work, Hydro works along two axes: Social programs for income generation and improved education as well as strengthening of local suppliers.	Criteria 15-18, especially criterion 16	Principle 9	
	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See our Country-by-country report, information on Interests and views of stakeholders in the General Information section, information on Human rights management in the Human rights section and the section Affected communities in the Sustainability chapter in the annual report. See Note S3 to the Sustainability Statements in the annual report	SDG 2, 5, 7, 9, 11	Principle 9	
	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	This is challenging to measure. The International Council on Mining and Metals, in which Hydro is a member, published in 2012 a report on the mining industry's role in national economies. The report was last updated in 2020 (5th edition). Hydro is a cornerstone company in several municipalities. This includes Paragominas and Barcarena in Brazil and the aluminium plants in Norway. Other examples are use of local suppliers, building of schools and other capacity building projects and restructuring. Hydro does currently not report fully on this indicator.  See our Country-by-country report, information on Interests and views of stakeholders in the General Information section, information on Human rights management in the Human rights section and the section Affected communities in the Sustainability chapter in the annual report. See Note S3 to the Sustainability Statements in the annual report	SDG 1, 2, 3, 8, 10, 17	Principle 9	
<b>GRI 204: Procurement practices 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS G1 G1-2 §12	See our response to GRI Standard 3-3 in this index, as well as information on Hydro Bauxite & Alumina, Hydro Aluminum Metal, Hydro Extrusions in the chapter Our business, the section Responsible supply chain in the Sustainability chapter, Note S10.5 and S11 in the Sustainability Statements in the annual report, and Hydro's Human Rights policy and Hydro's Social Responsibility principles on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 15-18, especially criterion 16, SDG 1, 5, 8, Principle A2.3, C1	Principle 9	
204-1	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See information in Workers in the value chain in the Sustainability chapter and Note S2.1 n in the annual report.	Criterion 2, SDG 12		
<b>GRI 205: Anti-Corruption 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)	See our response to GRI Standard 3-3 in this index, as well as the section Business Conduct in the Sustainability chapter and the information on Corporate governance in the Governance chapter in the annual report.  Further information can be found in the Hydro Code of Conduct and Hydro's Supplier Code of Conduct on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and Hydro's Integrity Handbook on <a href="https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008">https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008</a>	Criteria 9-18	Principle 1	Criterion 1.2
205-1	a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	ESRS G1 G1-3 §AR 5	All Hydro's activities are assessed at business area level in connection with the annual business planning process. In e.g. B&A, all plants have also been individually assessed.	Principle 10, Criteria 14, SDG 16		
205-2	a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	See note G1 on Business Conduct in the Sustainability Statements in the annual report.  Further information can be found in the Hydro Code of Conduct and	Principle 10, Criteria 14, SDG 16, Principle A2.3	Principle 2	Criteria 1.2, 2.1
205-3	a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	ESRS G1 G1-4 §25	See note G1 on Business Conduct in the Sustainability Statements in the annual report.	Principle 10, Criteria 14, SDG 16		
<b>GRI 206: Anti-competitive behavior 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	See our response to GRI Standard 3-3 in this index, the section Business conduct in the Sustainability chapter in the annual report, and information online at <a href="https://www.hydro.com/globalassets/download-center/code-of-conduct/hydro-code-of-conduct-en.pdf">https://www.hydro.com/globalassets/download-center/code-of-conduct/hydro-code-of-conduct-en.pdf</a>		Principle 2	Criterion 1.1
206-1	a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments.		See note G1 on Business Conduct in the Sustainability Statements in the annual report.	SDG 16		
<b>GRI 207: Tax 2019</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	See our response to GRI Standard 3-3 in this index.  See the section Material tax change in the Governance chapter, our Country-by-country report in the appendix in the annual report and the section Material tax change in the Governance chapter, our Country-by-country report in the appendix in the annual report and the Global tax policy at <a href="https://www.hydro.com/Document/Doc/Global%20Tax%20Policy.pdf?docid=581473">https://www.hydro.com/Document/Doc/Global%20Tax%20Policy.pdf?docid=581473</a>	Criteria 9-18	Principle 1, 9	
207-1	a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development		See information on Regulations in the chapter Our business, information on Corporate governance in the Our governance chapter, information on Public affairs and lobbying in the Business conduct section in the Sustainability statements, and the Financial statements in the annual report.  See Hydro's Global tax policy and Hydro's Human Rights Policy on	SDG 1, 10, 17	Principle 1, 9	
207-2	a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated.		See information on Regulations in the chapter Our business, information on Corporate governance in the Our governance chapter, information on Public affairs and lobbying in the Business conduct section in the Sustainability statements, and the Financial statements in the annual report.	SDG 1, 10, 17	Principle 1, 9	
207-3	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of		See information on Regulations in the chapter Our business, information on Corporate governance in the Our governance chapter, information on Public affairs and lobbying in the Business conduct section in the Sustainability statements, and the Financial statements in the annual report.	SDG 1, 10, 17	Principle 1, 9	



207-4	a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a:		See our Country-by-country reporting in the annual report and <a href="https://www.hydro.com/Document/Doc/Global%20Tax%20Policy.pdf?docid=581473">https://www.hydro.com/Document/Doc/Global%20Tax%20Policy.pdf?docid=581473</a>	SDG 1, 10, 17	Principle 1, 9	
GRI standards	Standard disclosure		Hydro response	UN Global Compact ref.	ICMM ref.	ASI ref.
GRI 300: Environmental						
GRI 301: Materials 2016						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS E5 E5-1 §12; E5-2 §17; E5- 3 §21	See our response to GRI Standard 3-3 in this index. See section Resource use and circular economy and in the Sustainability chapter in the annual report.	Criteria 9-11, 15-18	Principle 6	Criterion 4.3-4.6
301-1	a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.	ESRS E5 E5-4 §31 (a)	See Note E5.1 to the Sustainability Statements in the annual report.	Principles 7-8, Criterion 11, SDG 8, 12		
301-2	a. Percentage of recycled input materials used to manufacture the organization's primary products and services.	ESRS E5 E5-4 §31 (c)	See Note E5.1 to the Sustainability Statements in the annual report.	Criteria 11, SDG 8, 12		Criterion 4.3-4.6
301-3	a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	'Resource outflows related to products and services' and 'Waste' are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Omission. Not applicable.			
GRI 302: Energy 2016						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33	See our response to GRI Standard 3-3 in this index. See section Climate change in the Sustainability chapters in the annual report.	Criteria 9-11, 15-18	Principle 6	
302-1	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	See Note E1.6 to the Sustainability Statements in the annual report.	Principles 7-8, Criterion 11, SDG 7, 8, 12, 13		Criterion 5.1
302-2	a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used.	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Not applicable As an integrated aluminium company the large majority of Hydro's total energy consumption takes place inside the company.			
302-3	a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both.	ESRS E1 E1-5 §40 to §42	See Note E1.8 to the Sustainability Statements in the annual report.	Principles 7-8, Criterion 11, SDG 7, 8, 12, 13		Criterion 5.1
302-4	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See Note E1.6 to the Sustainability Statements in the annual report.	Principles 7-8, Criterion 11, SDG 7, 8, 12, 13		Criteria 5.2, 5.4
302-5	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Omission: Incomplete. Hydro does currently not report fully on this indicator.	Principles 7-8, Criterion 11, SDG 7, 8, 12, 13		Criteria 5.2, 5.4
GRI 303: Water and Effluents 2018						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Electric Utilities sector supplement:</b> At the watershed or hydrological basin level, include collaborative approaches to managing watersheds and reservoirs for multiple uses (e.g., irrigation, drinking water, ecosystem conservation, etc.). Also report long-term planning for securing water resources, for meeting the needs of both the utility and other stakeholders (e.g. local communities). This includes describing the criteria for managing maximum/minimum flow of surface water and volume of ground water and how these are determined and maintained	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	See our response to GRI Standard 3-3 in this index and the section Water resources in the Sustainability statements, the section about Hydro Energy in the chapter Our business in the annual report, and information online on <a href="https://www.hydro.com/Document/Doc/Water%20Stewardship.pdf?docid=583661">https://www.hydro.com/Document/Doc/Water%20Stewardship.pdf?docid=583661</a>  Water is a key resource utilized across the entire value chain at Hydro and monitored at all Hydro operations.  The hydro power production in Norway is operating within a strict concession regime controlled by the Norwegian authorities. The concessions are regulating water regulation levels, requirements for flow-rates and requirements regarding biodiversity and environment.	Criteria 9-11, 15-18	Principle 6	Criteria 7.1, 7.2
303-1	a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	See the section on Water resources in the sustainability statements	Principles 7-8, Criterion 11, SDG 6		Criterion 7.1
303-2	a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered.	ESRS E2 E2-3 §24	See section on Water resources in Sustainability statements in the annual report	Principle 8, SDG 6		Criterion 7.1
303-3	a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: i. Freshwater (≤1,000 mg/L Total Dissolved Solids); ii. Other water (>1,000 mg/L Total Dissolved Solids). d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	See Note E3 in the Sustainability Statements in annual report	Principle 8, Criterion 11, SDG 6, 8, 12		Criterion 7.1

303-4	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable.</li> </ul> <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul> <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul> <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> <li>i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;</li> <li>ii. the approach for setting discharge limits for priority substances of concern;</li> <li>iii. number of incidents of non-compliance with discharge limits.</li> </ul> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>'Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</p>	<p>See Note E3 in the Sustainability Statements in annual report</p>	<p>Principle 8, Criterion 11, SDG 6, 8, 12</p>		<p>Criterion 7.1</p>
303-5	<p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	<p>ESRS E3 E3-4 §28 (a), (b), (d) and (e)</p>	<p>See Note E3 in the Sustainability Statements in annual report</p> <p>Omission: 303-5 c is not applicable.</p>			
<p><b>GRI 304: Biodiversity 2016</b></p>						
Disclosure on management approach	<p>Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.</p> <p><b>Mining and Metals specific disclosure:</b> Disclosures on the approach to biodiversity management should include consideration of ecosystems services and associated values</p>	<p>ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29</p>	<p>See our response to GRI Standard 3-3 in this index, as well as the Biodiversity and Ecosystems section, and information about Hydro Energy and Hydro Bauxite &amp; Alumina in the chapter Our business in the annual report.</p> <p>For additional information see Biodiversity and Ecosystem Services and Position Statement on Biodiversity and Ecosystem Services on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and the Guidance note on biodiversity on <a href="https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf">https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf</a></p>	<p>Criteria 9-11, 15-18</p>	<p>Principles 6-7</p>	<p>Criteria 2.5, 6.3, 8.1, 8.2</p>
304-1	<p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ul style="list-style-type: none"> <li>i. Geographic location;</li> <li>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>iv. Type of operation (office, manufacturing or production, or extractive);</li> <li>v. Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</li> <li>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ul>	<p>ESRS E4 §16 (a) i; §19 (a); E4-5 §35</p>	<p>In addition to Hydro's hydropower production in Norway, the minority-owned bauxite mine MRN is situated within the borders of the national forest of Saracá-Taquera in Brazil. The Paragominas mine in Brazil also operates in an area of high biodiversity value.</p> <p>See the Biodiversity and Ecosystems section and notes E4.1-E4.2 in the Sustainability statements in the annual report.</p>	<p>Principle 8, SDG 6, 14, 15</p>	<p>Principle 2</p>	
304-2	<p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> <li>i. Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>iii. Introduction of invasive species, pests, and pathogens;</li> <li>iv. Reduction of species;</li> <li>v. Habitat conversion;</li> <li>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ul> <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> <li>i. Species affected;</li> <li>ii. Extent of areas impacted;</li> <li>iii. Duration of impacts;</li> <li>iv. Reversibility or irreversibility of the impacts.</li> </ul> <p><b>Mining and Metals Sector Supplement:</b> Include impacts identified as a consequence of any resettlement and closure activities reported under indicators MM9 and MM10.</p>	<p>ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)</p>	<p>See the information about Biodiversity and ecosystems section in the Annual report and Notes E4 to the Sustainability Statements in the annual report.</p> <p>For additional information see Biodiversity and Ecosystem services and Position Statement on Biodiversity and Ecosystem Services on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and the Guidance note on biodiversity on <a href="https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf?_t_id=1B2M2Y8AsgTpgAmY7PhCf9%3d%3d&amp;_t_q=guidance+note+on+biodiversity&amp;_t_tags=language%3ano&amp;_t_ip=213.52.102.43&amp;_t_hit.id=Hydro_Web_Models_Media_DocumentFile_d5ba3483-a231-4056-94fd-a30916ad4532_en&amp;_t_hit.pos=1">https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf?_t_id=1B2M2Y8AsgTpgAmY7PhCf9%3d%3d&amp;_t_q=guidance+note+on+biodiversity&amp;_t_tags=language%3ano&amp;_t_ip=213.52.102.43&amp;_t_hit.id=Hydro_Web_Models_Media_DocumentFile_d5ba3483-a231-4056-94fd-a30916ad4532_en&amp;_t_hit.pos=1</a></p>	<p>Principle 8, SDG 6, 14, 15</p>		<p>Criterion 2.5</p>
304-3	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p> <p><b>Mining and Metals Sector Supplement:</b> Report whether and how biodiversity offsets have been used as part of the overall policy and approach to habitat protection and restoration.</p>	<p>ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)</p>	<p>Hydro is adhering to international standards such as IFC and is a member of ICMM. Offsets are part of the mitigation hierarchy if projects or activities are taking place in sensitive/critical areas. Hydro does currently not use biodiversity offsets.</p> <p>See Biodiversity and Ecosystems section in Annual report and Note E4.4 of the sustainability statements</p> <p>For additional information see Biodiversity and Ecosystem services and Position Statement on Biodiversity and Ecosystem Services on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and the Guidance note on biodiversity on <a href="https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf">https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/guidance-note-on-biodiversity.pdf</a></p>	<p>Principle 8, SDG 6, 14, 15</p>	<p>Principle 7</p>	
304-4	<p>a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> <li>i. Critically endangered</li> <li>ii. Endangered</li> <li>iii. Vulnerable</li> <li>iv. Near threatened</li> <li>v. Least concern</li> </ul>	<p>ESRS E4 E4-5 §40 (d) i</p>	<p>See Note E4.3 in the Sustainability statement in the annual report, for an overview of threatened species within the area of Hydro's mining activities, as well as other value chain activities with significant overlap with threatened and/or endemic species ranges.</p>	<p>Principle 8, SDG 14, 15</p>		
G4-MM1	<p>Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated</p>		<p>See information on Hydro Bauxite &amp; Alumina in the chapter Our Business, the Biodiversity and ecosystems section in the annual report, and Note E4.4 in the Sustainability Statements in the annual report.</p>	<p>Principle 8, SDG 3, 6, 14, 15</p>	<p>Principle 2,6</p>	
G4-MM2	<p>The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place</p>		<p>Energy's biodiversity plan is an integral part of its environmental management program and permits required by the relevant authority. Paragominas' biodiversity program includes the partnership with the Biodiversity Research Consortium Brazil-Norway (BRC).</p> <p>79 Hydro production sites, including Paragominas, are ASI certified, meaning that they have biodiversity management plans in place if deemed to be material.</p> <p>See information in Biodiversity and Ecosystems section, and the Water resources section in the annual report, as well as the information on Partnerships in the Business conduct section annual report.</p>	<p>Principle 8, SDG 14, 15</p>	<p>Principle 2</p>	<p>Criteria 8.1, 8.2</p>
<p><b>GRI 305: Emissions 2016</b></p>						

Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and Metals Sector Supplement:</b> DMA should include discussion of the management of fugitive emissions such as dust from mining and processing activities or noise and seismic impacts from explosives use through, for example, monitoring activities and compliance with regulatory limits.	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	See our response to GRI Standard 3-3 in this index.  In addition to monitoring of stack emissions and fugitive emissions the plants are either doing ambient air quality campaigns or operating specific ambient air quality stations. Fugitive emissions from mining operations are managed by applying appropriate techniques on roads or tailings (such as wetting). Offsets are not used as a mean to compensate for impacts since we are normally operating within the permit limits.  See Climate change and Pollution sections in the Sustainability chapter in the annual report.	Criteria 9-11, 15-18	Principle 6	Criteria 5.2-5.4, 6.1
305-1	a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	See Note E1 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-2	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	See Note E1 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-3	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	See Note E1 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-4	The reporting organization shall report the following information: a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	See Note E1 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criteria 5.1, 5.3
305-5	The reporting organization shall report the following information: a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	See the section Climate change in the Sustainability chapter and Note E1 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criteria 5.1, 5.3
305-6	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.	"Pollution of air" is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See Note E2 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 6.1
305-7	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	ESRS E2 E2-4 §28 (a), §30 (b) and (c); §31; §AR 21; §AR 26	See Note E2 to the Sustainability Statements in the annual report.	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 6.1
<b>GRI 306: Waste 2020</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and metals specific disclosure:</b> DMA should include discussion of: * Processes to assess and manage risks associated with overburden, wasterock, tailings, sludges and other residues (for example, structural stability of storage facilities, metal leaching potential, and hazardous properties). * Types of tailings facilities that it owns or operates including riverine, lake and submarine tailings disposal, and the use of lined vs. unlined pits. * Approaches taken to minimize waste and its potential environmental impacts	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	See our response to GRI Standard 3-3 in this index, as well as the section Resource use and circular economy in the annual report.	Criteria 9-11, 15-18	Principle 6	Principle 6, Criteria 6.2-6.3, 6.6-6.7
306-1	a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	See chapter information about Waste management in the Resource use and circular economy section in the annual report, and Note E5 to the Sustainability Statements in the annual report.	Principle 8, SDG 3, 6, 12, 14	Principle 8	
306-2	a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	See section on Resource use and circular economy in the annual report, and Note E5 to the Sustainability Statements in the annual report.	Principle 8, SDG 3, 6, 12, 14	Principle 8	
306-3	a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled.	ESRS E5 E5-5 §37 (a), §38 to §40	See Note E5.3 of the sustainability statements in the Annual report	Principle 8, SDG 3, 6, 12, 14	Principle 8	



306-4	a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.	ESRS E5 E5-5 §37 (b), §38 and §40	See Note E5.3 of the sustainability statements in the Annual report	Principle 8, SDG 3, 6, 12, 14	Principle 8	
306-5	a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.	ESRS E5 E5-5 §37 (c), §38 and §40	See Note E5.3 of the sustainability statements in the Annual report	Principle 8, SDG 3, 6, 12, 14	Principle 8	
G4-MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks		See Note E4.5 E5.3 of the sustainability statements in the Annual report	Principle 8, SDG 3, 6, 12	Principle 8	
<b>GRI 307: Compliance 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See our response to GRI Standard 3-3 in this index, and the chapters Regulations and Risk review in the annual report.	Criterion 9-11	Principle 6	Criteria 1.1, 3.3
307-1	a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.		See Note G1 to the Sustainability Statements in the annual report.	Principle 8, SDG 16		Criterion 3.3
<b>GRI 308: Supplier Environmental Assessment 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS G1 G1-2 §12 and §15 (a)	See our response to GRI Standard 3-3 in this index, and the section Regulations in the chapter Our business and the section Workers in the value chain in the annual report.	Criteria 2, 9-11, 15-18, Principle A2.4	Principle 6	Criterion 2.4
308-1	a. Percentage of new suppliers that were screened using environmental criteria.	ESRS G1 G1-2 §15 (b)	Omission: Incomplete. Hydro does currently not report fully on this indicator. See the section on supplier and business partner screenings in the Workers in the Value chain and note S2 on Worker in the value chain in the annual report.	Principle 8, Criterion 2, Principle A2.1		
308-2	a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	ESRS 2 SBM-3 §48 (c) i and iv	The most significant actual negative impacts in our supply chain are associated with the extraction of the raw materials, especially coal. Furthermore, we consider the most significant potential negative environmental impacts to be related to possible environmental accidents related to the transportation of raw materials such as coal and fuel oil to our mining sites as well as the transportation of coke, pitch anodes, alumina and fluorides to our primary metal production sites. The business areas have different systems in place - based on different needs - to comply with corporate requirements, i.e. number of suppliers identified as having significant actual and potential negative environmental impacts is not consolidated and followed-up on corporate level. Hydro does currently not report fully on this indicator. See note S2.2 on Worker in the value chain in the annual report.	Principle 8, Criterion 2, Principles A2.5, C3		
GRI standards	Standard disclosure		Hydro response	UN Global Compact ref.	ICMM ref.	ASI ref.
<b>GRI 400: Social</b>						
<b>GRI 401: Employment 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and Metals Sector Supplement:</b> Report how all policies, standards and practices are applied to contractors.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index. For contractors, suppliers and commercial contracts, we shall exert our influence to create consistency with Hydro's policies. We seek to secure labor rights of contractor employees through Hydro's code of conduct and requirements towards our suppliers. See our section on Own workforce in the Sustainability chapter in the annual report.  For more information, see the documents Hydro's Social Responsibility, Hydro's Human Rights Policy, Hydro Code of Conduct and Hydro's People Policy on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 6-8, 15-18, Principle C1		Criterion 10.8
401-1	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	ESRS S1 S1-6 §50 (c)	See Note S1.3 to the Sustainability Statements in the annual report.			
401-2	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	ESRS S1 S1-11 §74; §75; §AR 75	In Norway, part time employees are provided the same benefits as full-time employees, but the size of the benefit varies depending on employment fraction. Examples of benefits are bonuses, shares, employee loans and use of company cabins. In Norway, such benefits are provided to permanent employees only. There are very few part-time employees in Brazil, but several interns that are temporary. The interns do not participate in Hydro's benefit plans. We do still not have data for other significant locations of operation. See Note S1 on health and safety to the Sustainability Statements in the annual report.	SDG 8		
401-3	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	ESRS S1 S1-15 §93	Omission: Incomplete.  In Norway and Brazil almost all employees return to work after parental leave. We do still not have data for other significant locations of operation.	Principle 6, SDG 5, 8		
<b>GRI 402: Labor/Management relations 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and metal specific disclosure:</b> DMA should include reporting on the representation and engagement with employees, other workers and their trade unions in stakeholder consultation processes is of high importance given their direct involvement and significance in mining operations.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index, and the section Own workforce in the Sustainability chapter in the annual report.	Criteria 6-8, 15-18		Criterion 10.5

402-1	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	Social dialogue' and 'Collective bargaining' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Our practice is to give notice as early as possible and cooperate with the employee representatives in the organization(s) affected. In cases where employees are made temporary redundant the notice period in Norway is 14 calendar days and the duty to pay period is 20 working days. There are no requirements under the national law or the collective bargaining agreements on this issue in Brazil.	Principle 3, SDG 8		
G4-MM4	Number of strikes and lock-outs exceeding one week's duration, by country		See section on Labor rights in Own workforce section in the Sustainability statements in the annual report.	SDG 8		
<b>GRI 403: Occupational Health and Safety 2018</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and Metals Sector Supplement:</b> Organizations should report in particular on the application of ILO Convention 176 on health and safety in mines.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index. Hydro complies with the requirements in the ILO Convention 176 on health and safety in mines.  For more information, see and <a href="https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 6-8, 15-18	Principle 5	Criteria 11.1, 11.2, 11.4
403-1	a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	ESRS S1 S1-1 §23	See section Own work force in the Sustainability chapter in the annual report.	SDG 8		Criterion 11.3
403-2	a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	ESRS S1 S1-3 §32 (b) and §33	See information under Occupational health and safety in the section Own workforce in the Sustainability chapter, and Note S1.12 to the Sustainability Statements in the annual report.	SDG 8		Criterion 11.3
403-3	a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Omission: Incomplete. We do not report fully on this indicator.  The practice will vary from site to site depending on legislation and actual risks.	SDG 8		Criterion 11.3
403-4	a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Omission: Incomplete. We do currently not report fully on this indicator.  The practice will vary from site to site depending on legislation and actual risks.	SDG 8		Criterion 11.3
403-5	a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.		All contractors and sub-contractor employees receive HSE training before they start their work at any of Hydro's plants.  In Europe, health and safety topics are covered through legal requirements. In Brazil, certain health issues (including health insurance) are covered through the labor contracts. In Norway, health insurance is imposed by law ("Yrkesskadeloven"), not by labor contracts.  See section Own workforce in the Sustainability Statements in the annual report.	SDG 8		Criterion 11.3
403-6	a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	'Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See section on Wellness in Own workforce section in the Sustainability statements in the annual report.	SDG 8		Criterion 11.3
403-7	a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	ESRS S2 S2-4 §32 (a)	See sections Own workforce, Human rights, and Workers in the value chain in the Sustainability Statements in the annual report.	SDG 8		Criterion 11.3
403-8	a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	ESRS S1 S1-14 §88 (a); §90	All workers at Hydro's sites are covered by an occupational health and safety management system See Note S1 on health and safety to the Sustainability Statements in the annual report.	All workers at Hydro's sites are covered by an occupational health and safety management system.		Criterion 11.3
403-9	a. For all employees: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	See Note S5 to the Sustainability Statements in the annual report.	Principle 6, SDG 3, 8		Criterion 11.4
403-10	Report work-related ill health		See Note S1 on health and safety to the Sustainability Statements in the annual report.	SDG 8		Criterion 11.3



403-10	a. For all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. c. The work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	See Note S1 on health and safety to the Sustainability Statements in the annual report.			
<b>GRI 404: Training and Education 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index, the section Own workforce in the Sustainability chapter, and information online on <a href="https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 6-8, 15-18		Criterion 2.1
404-1	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	ESRS S1 S1-13 §83 (b) and §8	We do not have a full overview of training in Hydro, but report on registered training in Note G1.3 and the compliance training section in Business conduct in the Sustainability Statements in the annual report.	Principle 6, SDG 4, 5, 8		
404-2	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	ESRS S1 S1-1 §AR 17 (h)	See section Own workforce in the Sustainability Statements in the annual report.	SDG 8		
404-3	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	ESRS S1 S1-13 §83 (a) and §84	See section Own workforce in the Sustainability Statements in the annual report.	Principle 6, SDG 4, 5, 8		
<b>GRI 405: Diversity and equal opportunity 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and © ESRS S1 §24 (a)	See our response to GRI Standard 3-3 in this index, the section Own workforce in the Sustainability chapter in the annual report and our people policy online on <a href="https://www.hydro.com/Document/Index?name=Hydro%27s%20People%20Policy&amp;id=3013">https://www.hydro.com/Document/Index?name=Hydro%27s%20People%20Policy&amp;id=3013</a>	Criteria 6-8, 15-18	Principle 3	Criteria 9.2, 10.4
405-1	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	See note S1 and the section on Key results for diversity, inclusion, belonging in Own workforce	Principle 6, SDG 5, 8		
405-2	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	ESRS S1 S1-16 §97 and §98	See Note S1.6 and S1.7 to the Sustainability statements in the annual report.	Principle 6, SDG 5, 8, 10		
<b>Human Rights</b>						
<b>GRI 406: Non-discrimination 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)	See our response to GRI Standard 3-3 in this index, and information about Hydro's human rights management in the Human rights section in the Sustainability chapter of the annual report. For more information, see Hydro's Human Rights Policy, Code of Conduct and Hydro's Social Responsibility Principles found online at <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 3-5, 15-18 Principles A1.1, A1.2, A2.1, C1		Criteria 9.2, 10.6
406-1	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	ESRS S1 S1-17 §97, §103 (a), §AR 103	See Note G1.2 to the Sustainability Statements in the Annual Report.	Principle 6, Criterion 8, SDG 5, 16		
<b>GRI 407: Freedom of association &amp; collective bargaining 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index and the sections Business conduct, Human rights and Own workforce and Workers in the value chain in the Sustainability Statements in the annual report.	Criterion 3-5, 15-18 Principles A1.1, A1.2, A2.1, C1	Principle 3	Criterion 10.5
407-1	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See sections on Human rights and Responsible supply chain in the Sustainability chapter, information on Stakeholder dialogue and Partnerships and commitments in the Business conduct section of the Sustainability chapter  Omission: Incomplete. We do currently not report fully on this indicator related to suppliers.	Principle 3, Criterion 2, 8, SDG 8, Principle C5		Criterion 10.5
<b>GRI 408: Child labor 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index, and the sections Business conduct, Human rights and Workers in the value chain in the Sustainability Statements in the annual report.  For more information see Hydro's People Policy, Hydro's Social Responsibility and Hydro's Human Rights Policy on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and Hydro's Integrity Handbook found online on <a href="https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008">https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008</a>	Criterion 3-5, 15-18, Principle A1.1, A1.2, A2.1, C1	Principle 3	
408-1	a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	See sections Human rights and Salient human rights risks in Workers in the value chain in the Sustainability statements in the annual report.	Principle 2, 5, Criterion 8, SDG 16, Principle B3, C5		
<b>GRI 409: Forced or compulsory labor 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	See our response to GRI Standard 3-3 in this index, and the sections Business conduct, Human rights and Workers in the value chain in the Sustainability chapter in the annual report.  For more information see Hydro's People Policy, Hydro's Social Responsibility and Hydro's Human Rights Policy on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> and Hydro's Integrity Handbook found online on <a href="https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008">https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008</a>	Criterion 3-5, 15-18, Principle A1.1, A1.2, A2.1, C1	Principle 3	



409-1	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	See sections Human rights and Salient human rights risks in Workers in the value chain in the Sustainability statements in the annual report.	Principle 4, Criteria 2, 8 SDG 8, Principles B3, C5		
<b>GRI 410: Security practices 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	See our response to GRI Standard 3-3 in this index, and the sections Human rights and Business conduct in the Sustainability Statements in the annual report.  For more information see Hydro's Social Responsibility, Hydro's Code of Conduct and Hydro's Human Rights Policy on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a> in addition to Hydro's Integrity Handbook found online on <a href="https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008">https://www.hydro.com/Document/Index?name=The%20Hydro%20Integrity%20Program%20handbook&amp;id=3008</a>	Criteria 15-18, Principles A1.1, A1.2, A2.1, C1	Principle 3	Criteria 9.9, 9.10
410-1	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. b. Whether training requirements also apply to third-party organizations providing security personnel.	'Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	See the sections Human rights and Business conduct in the Sustainability Statements in the annual report.  Omission: Incomplete. We do currently not report fully on this indicator.	Principle 1, SDG 16	Principle 3	Criteria 9.9, 9.10
<b>GRI 411: Indigenous Rights 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated. <b>Mining and metal specific disclosure:</b> Report on any policies relating to community consultation and support (including free, prior and informed consent), and settings where such dialogues are required by company policy and where they are not.	ESRS S3 §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	See our response to GRI Standard 3-3 in this index and information in the annual report about Indigenous peoples and traditional communities in Affected communities section and Managing human rights risks in the Human rights section.  For more information see Hydro's Social Responsibility and Hydro's Human Rights Policy on <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a>	Criteria 3-5, 15-18, Principles A1.1, A1.2, A2.1, C1	Principle 3	Criteria 2.5, 9.3, 9.4, 9.6, 9.7, 9.11
411-1	a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36	See information about Indigenous peoples and traditional communities in the Affected communities section to the Sustainability Statements in the annual report.	Principle 1, SDG 2, Principle C5		Criteria 9.5, 9.7, 9.11
G4-MM5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities		See information about Indigenous peoples and traditional communities in the Affected communities section to the Sustainability Statements in the annual report.	SDG 1, 2, Principle C5		Criteria 9.5, 9.7, 9.11
<b>Society</b>						
<b>GRI 413: Local communities 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	See our response to GRI Standard 3-3 in this index and Affected communities section, Human rights section, and Business conduct section to the Sustainability Statements in the annual report  For more information see: <a href="https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/">https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/</a> and <a href="https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/integrity_handbook_en.pdf">https://www.hydro.com/globalassets/08-about-hydro/corporate-governance/integrity_handbook_en.pdf</a>  Good dialogue with communities and authorities is a prerequisite for our operations. The dialogue is maintained through meetings, information and discussions.  Both men and women are represented in Hydro's dialogue with local communities.	Criteria 15-18	Principles 3, 9	Criteria 2.5, 9.2, 9.7, 9.8, 9.11
413-1	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.  <b>Mining and Metals Sector specific addition:</b> Issues for particular consideration include: • Community economic development planning processes, including sources of community income, community access to services and social infrastructure, access to capital and natural resources, and access to further education and skills training. • Co-ordination with other agencies, for example on poverty alleviation and natural resource management. • Procedures for identifying and protecting subsistence-related resources of local communities, including water, plants, and wildlife. • Measures of community health and well-being, including prevalence of cultural practices and associations. Report on measures in place for social inclusion. Such measures may be disclosed (for example) in corporate policies, approaches to stakeholder selection, participatory approaches in community consultation and in assessment procedures.	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c)	See Note S3 to the Sustainability statements in the annual report.  Omission: Not applicable. We do not report on percentage of operations, but provide description of which parts of our business has implemented social development programs.	Principle 1		Criteria 2.5, 9.3-9.7, 9.11
413-2	a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)	All industrial activity has potential negative impacts on local communities. In Hydro's case, the positive impact through direct and indirect job creation, taxes etc. are usually regarded more beneficial than the negative impacts. The most negative impact from our operations on local communities are usually related to closures, the last time in Kurri Kurri in Australia.  See Legacy impact section and Affected communities section in the Sustainability Statements in the annual report and The Alunorte Situation in Hydro's Annual Report 2018.	SDG 1, 2		Criteria 2.5, p.11
G4-MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples		See our response to GRI Standards 411-1 in this index, the section Legacy impact, and Affected communities section to the Sustainability Statements in the annual report, and The Alunorte Situation in Hydro's Annual Report 2018 and online on <a href="https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/">https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/</a>	SDG 1,2		Criteria 9.7, 9.8, 9.11
G4-MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes		See sections Human rights and Business Conduct in the Sustainability Statements of the annual report.	SDG 1,2	Principles 9	Criterion 3.2
<b>GRI 414: Supplier social assessment 2016</b>						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS G1 G1-2 §12 and §15 (a)	See our response to GRI Standard 3-3 in this index and the chapters Workers in the value chain and Human rights in the annual report.  Further information can be found online on <a href="https://www.hydro.com/en/sustainability/our-approach/governance/responsible-supply-chain/">https://www.hydro.com/en/sustainability/our-approach/governance/responsible-supply-chain/</a>	Criteria 2, 15-18, Principle A2.3		Criterion 2.4
414-1	a. Percentage of new suppliers that were screened using social criteria.	ESRS G1 G1-2 §15 (b)	See information on Supplier and business partner screening in Workers in the value chain section to the Sustainability Statements in the annual report.	Criterion 2, 5 SDG 5, 8, 16, Principle A2.1		



414-2	The reporting organization shall report the following information: a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	ESRS 2 SBM-3 §48 (c) i and iv	See the sections on Human Rights and Workers in the value chain and note S2.2 in the Sustainability Statements of the annual report.  Omission: Not applicable. We do not report fully on 414-2 in terms of numbers and percentages of suppliers with actual and potential negative social impacts.	Criterion 2 SDG 5, 8, 16, Principles A2.5, C3, C5		Criterion 2.1
GRI 415: Public policy 2016						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS G1 G1-5 §27	See our response to GRI Standard 3-3 in this index and the information on Public affairs and lobbying in the Business Conduct sections in the Sustainability Statements in the annual report.		Criteria 12-14, 15-18, especially 17	Principle 9
415-1	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.	ESRS G1 G1-5 §29 (b)	According to Hydro's Code of Conduct, Hydro is not permitted to make financial contributions to political parties.  See information on Public affairs and lobbying in the Business conduct section to the Sustainability statements in the annual report.  For more information, see our Code of Conduct found online at <a href="https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en-NO/about-hydro/corporate-governance/policies-and-tools/</a>	Principle 10, SDG 16	Principle 1	
G4 MM: Society: Artisanal and small-scale mining						
G4-MM8	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks		Omission: Not applicable for bauxite mining			
G4 MM: Society: Resettlement						
Disclosure on management approach	Report a.) why the aspect is material, b.) how the organization manages the aspect or its impacts and c.) how the management approach is evaluated.		See our response to GRI Standard 3-3 in this index, and the information in the Human rights section and the Affected communities section in the Sustainability Statements in the annual report.		Principle 3	Criterion 9.6
G4-MM9	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process		See section on Salient human rights risks in affected communities to the Sustainability Statements in the annual report.	SDG 1, 2		
G4 MM: Society: Closure planning						
Disclosure on management approach	Report a.) why the aspect is material, b.) how the organization manages the aspect or its impacts and c.) how the management approach is evaluated. <b>Mining and metal specific disclosure:</b> Report the scope of closure planning; its associated financial provision, and its coverage of health, safety, social, environmental, legal, governance and human resource aspects.		See our response to GRI Standard 3-3 in this index, and the information in the Legacy impact section in the Sustainable Statements in the annual report.		Principle 6.9	Criterion 2.8
G4-MM10	Number and percentage of operations with closure plans		Hydro's only consolidated mine, Paragominas, has closure plans. Hydro has a long tradition in closing down operations with respect for employees and local society. The most recent example was in Kurri Kurri, Australia in 2012.  See the information in the Legacy impact section in the Sustainable Statements in the annual report.			
Product responsibility						
GRI 416: Customer Health and Safety 2016						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	See our response to GRI Standard 3-3 in this index and the Risk review information in the Governance chapter in the annual report. Our management approach is detailed in the section on Consumers and end users in the Sustainability Statements, while non-compliances are detailed in the Business conduct section to the Sustainability Statements in the annual report.			
416-1	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.			Criteria 15-18	Principle 8
416-2	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	ESRS S4 S4-4 §35		SDG 16		
GRI 419: Socioeconomic compliance 2016						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See our response to GRI Standard 3-3 in this index, the Risk review in the Our governance chapter, and Business conduct in the Sustainability Statements in the annual report.			Criteria 1.1, 3.3
419-1	a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient. c. The context against which significant fines and non-monetary sanctions were incurred.		See information on non-compliances with laws and regulations and notes G1 in Business conduct section in Sustainability Statements in the annual report	SDG 16		Criterion 3.3
G4 EU: Disaster/Emergency planning and response						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		Hydro has defined this Electric Utilities sector specific aspect to be material to all our operations. See our response to GRI Standard 3-3 in this index.  See section on Own workforce in Sustainability Statements, and risk review in Governance chapter.  See our HSE Policy: <a href="https://www.hydro.com/Document/Index?name=Health%2C%20Safety%2C%20Security%2C%20Environment%20%28HSE%29%20.pdf&amp;id=567399">https://www.hydro.com/Document/Index?name=Health%2C%20Safety%2C%20Security%2C%20Environment%20%28HSE%29%20.pdf&amp;id=567399</a>			
G4 MM: Emergency preparedness						
Disclosure on management approach	Report a.) why the aspect is material, b.) how the organization manages the aspect or its impacts and c.) how the management approach is evaluated. <b>Mining and metal specific disclosure:</b> Communities adjacent to mining operations will be concerned about the hazards and risks the operations generate. Information is sought on the existence of emergency plans, how they are prepared (consultation, rehearsal, regular review and modification), and their content (arrangements for the management of crises should they arise); this will assist community understanding of risks. A fast and effective local response to an incident, based on an adequately informed and prepared community, can be the most important factor in limiting injury to people as well as damage to property and the environment.		See our Risk review and The Hydro share in the Our governance chapter, information on Hydro Bauxite & Alumina in the chapter Our business.  See our commitments online: <a href="https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/">https://www.hydro.com/en/media/on-the-agenda/the-alunorte-situation/our-commitments/</a>  See our HSE Policy online: <a href="https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/">https://www.hydro.com/en/about-hydro/corporate-governance/policies-and-tools/</a>		Principles 2-4	Criterion 2.6
Hydro defined topics						
Conflict Minerals						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		Hydro receives certain customer requests related to tin (Sn), tantalum (Ta), tungsten (Tu) and gold (Au). These metals are known to be at risk for coming from conflict areas (conflict minerals). Hydro does not use such metals as alloying metals, but is still developing a common approach to the identification of possible other sources. Hydro analyses have shown very small amounts of tin in certain recycled aluminium alloys. We are not able to detect the source of tin in such cases.			
Cyber security						

HDD-1	Number of employees completed training on cyber security		This Hydro defined disclosure (HDD) is reported under the G4 Electric Utilities Sector Supplement aspect Disaster/Emergency Planning and Response. See Note G1.3 to the Sustainability Statements in the annual report.			
Data Privacy						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See Why it matters and Our approach in Business conduct section in the Sustainability Statements in the annual report.			
Innovation						
Disclosure on management approach	Report a.) why the topic is material, b.) how the organization manages the topic or its impacts and c.) how the management approach is evaluated.		See information on innovation and technology development in the Climate change section of the Sustainability Statements and information on research partnerships under Waste management in the Resource use section of the Sustainability Statements in the annual report.			
HDD-2	R&D expenses in the reporting year		Hydro's response to GRI-201-4 is also relevant for this indicator. See note 10.2 to the financial statements.			
HDD-3	Cooperation with other institutions		See information on Partnerships in the Business conduct section in the Sustainability Statements in the Annual report.			
HDD-4	Initiatives to stimulate innovation in the organization		See information on Partnerships in the Business conduct section in the Sustainability Statements in the Annual report.			