

GRI index

We use the GRI Sustainability Reporting Standards (GRI Standards) for voluntary reporting of sustainable development. The standards include financial, environmental and social dimensions relating to the company's activities, products and services. GRI collaborates with the United Nations Environment Programme (UNEP), and the United Nations Global Compact – which is under the auspices of the UN's Secretary-General.

The cross referencing from this index to Global Compact's 10 principles and 21 advanced criteria are based on [Making the connection](#) (external link). This document, which is co-produced by GRI and the Compact, outlines a recommendation for using the GRI G4 guidelines to communicate on progress within the UN Global Compact. We have, based on our best judgement, transformed this to the GRI Standards valid from October 2016. Some other references have also been found in [GC Advanced COP Self-Assessment](#) (external link). The references to the ICM's 10 principles and the Aluminium Stewardship Initiative's (ASI) 11 principles and underlying criteria are based on Hydro's own evaluations. References to the UN Sustainability Development Goals (SDG) are based on the SDG Compass, a tool built in a partnership between GRI, UN Global Compact and WBCSD. References to the UN Guiding Principles on Business and Human Rights are partly based on the GRI document Linking G4 and the UN Guiding Principles. Also here, we have used our best judgement to transform it to the GRI Standards.

We believe that our reporting practice is consistent with GRI's reporting principles in all material respects. We report in accordance with the GRI Standards, including the G4 Mining & Metals Sector Supplement and certain G4 Electric Utility Sector Supplement indicators that are relevant to us. The sector supplements are still available in G4 only. Our report is in accordance with the "Core" option as described by GRI SRS 101.

The report is externally assured by KPMG. The external assurance, as outlined in the Independent Auditor's Assurance report, concludes that the report is presented, in all material respects in accordance with the GRI Sustainability Reporting Standards, see page V41-V42 in Hydro's Annual Report 2017.

The GRI Index, including the full definition of each indicator and references to specific sections in this report as well as additional information, can be found on www.hydro.com/gri

The process of identifying material topics has been performed by internal expert groups, executive management and in dialogue with external stakeholders. The result is displayed on page [95] in Hydro's Annual Report 2017. Certain topics have been merged or renamed to improve the visual presentation and comprehensibility for the internal and external stakeholders involved in the materiality analysis. Please see [this overview](#) for more information.

How to use this index

Any page reference in the index refers to **Hydro' Annual Report 2017**, while name of a chapter under the page references, refer to a complete chapter in the annual report.

References in the column UN Global Compact

Criterion 1-21	UN Global Compact Advanced Communication on Progress (COP)
Principle 1-10	UN Global Compact COP
Principle A1-C6	UN Business Principles on Human Rights
SDG 1-17	Sustainable Development Goals

Other references

ASI reference	Aluminium Stewardship Initiative's 11 principles and underlying criteria
ICMM reference	International Council on Mining and Metals (ICMM) 10 principles
Note Exx	Notes to the environmental statements on page V5
Note Sxx	Notes to the social statements on page V21
Note xx	Notes to the consolidated financial statements on page F1

Indicators named G4-MMxx relate to the G4 Mining & Metals Sector Supplement, while indicators named G4-EUxx relate to the G4 Electric Utility Sector Supplement. They are all included in the GRI index where we believe they belong.

Hydro defined disclosures, as defined through our materiality process in line with the GRI Standard 101-1, are collected in a separate section at the end of this GRI index.

GRI 102: Standard disclosures 2016

Organizational profile

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-1a	Report the name of the organization	Norsk Hydro ASA			Operational context and profile
102-2	a. Report a description of the organization's activities	Page no: 35-78 Web: Products			Operational context and profile
	b. Report the primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	Hydro does not sell products to countries or business partners that are prohibited by international sanctions. We are aware that production of aluminium and/or use of aluminium products in general are criticized by certain stakeholders. This is followed up and responded to on a general and case to case basis by industry associations, e. g. the International Aluminium Institute and European Aluminium Association. See also the Hydro defined topic Conflict minerals later in this index. Page no: 35-71, 81			
102-3a	Report the location of the organization's headquarters	Drammensveien 264, 0283 Oslo, Norway			Operational context and profile
102-4a	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Page no: Backside Web: Hydro worldwide			Operational context and profile
102-5a	Report the nature of ownership and legal form.	Page no: 142 Web: The Hydro share			Operational context and profile
102-6a	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Page no: 35-78 Web: Products			Operational context and profile
102-7a	Report the scale of the organization, including: <ul style="list-style-type: none"> • Total number of employees • Total number of operations • Net sales (for private organizations) or net revenues (for public organizations) • Total capitalization broken down in terms of debt and equity (for private sector organizations) • Quantity of products or services provided 	Page no: 3, 35-78, 108, F4, Note S1.1 Web: Key figures, Hydro worldwide			Operational context and profile
102-8	a. Report the total number of employees by employment contract (permanent and temporary), by gender	Page no: Note S1.1-1.2			Operational context and profile. Principle 6

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
	b. Report the total number of employees by employment contract (permanent and temporary), by region	Page no: S1.2	Principle 6		
	c. Report the total number of employees by employment type (full-time and part-time), by gender	We do currently not register the gender of supervised employees, but the large majority is men. Page no: Note S1.2, Note S3	Principle 6		
	d. Report whether a significant portion of the organization's activities are performed by workers who are not employees, and a description of the nature and scale of work performed by workers who are not employees.	Only a very small proportion of the work is performed by people who are self-employed, typically consultants.	Principle 6		
	e. Report any significant variations in employment numbers (such as seasonal variation in employment in tourism or agricultural industries)	Hydro does not employ seasonal workers except summer interns etc. In addition there can be significant variations in the number of contractor employees related to changes in the project portfolio.	Principle 6		
	f. Report an explanation of how the data have been compiled, including any assumptions made	Page no: Note S1			
102-9a	Describe the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products and services	Page no: 93	Criteria 2		
102-10a	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: <ul style="list-style-type: none"> • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination 	Page no: Note 6 Page no: 137 Page no: 93-95	Operational context and profile.		
102-11a	Report whether and how the precautionary approach or principle is addressed by the organization	Page no: 79-105 Web: Environment			
102-12a	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses	Page no: A21, 9, 80, 82, 89, 95, V38-39 Web: Partnerships , Norwegian code of conduct for corporate governance		Principle 1	
102-13a	List main memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic This refers primarily to memberships maintained at the organizational level	Page no: 9, 80, 82, 95, 96 Web: Partnerships	Criterion 17-18	Principle 1	Criterion 4.2
G4-EU1	Installed electricity generation capacity, broken down by primary energy source and by regulatory regime	All Hydro's electricity generation in consolidated operations takes place in Norway. The 50/50 JV Qatalum in Qatar produces its own electricity from an integrated natural gas-fired power plant. Page no: 53-54, 71, 92	SDG 7		
G4-EU2	Net energy output broken down by primary energy source and by regulatory regime	All Hydro's electricity generation in consolidated operations takes place in Norway. The 50/50 JV Qatalum in Qatar produces its own electricity from an integrated natural gas-fired power plant.	SDG 7, 14		

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
G5-EU5	Allocation of CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework	Page no: 53-54, 118 Web: CDP climate change data 2017	SDG 13, 14, 15		

Strategy

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-14a	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	Page no: 8-9, 14-18, 26-33 Web: Letter to shareholders	Criterion 19 Principle A1.1, 1.2, A1.3, 2.2	Principle 2	
102-15a	Provide a description of key impacts, risks and opportunities.	Page no: 8-9, 14-18, 22-24, 38, 50, 54, 59, 65, 72-76, 79-105 Web: Letter to shareholders	Criterion 19	Principle 4	

Ethics and integrity

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-16a	Describe the organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Page no: 79, 90, 142 Web: Policies and tools	Principle 10, Criterion 12-14, SDG 16, Principle A2.3	Principle 1	
102-17a	Report the internal and external mechanisms for: <ul style="list-style-type: none"> seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines. reporting concerns about unethical or unlawful behaviour, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms of hotlines. 	Page no: 90 Page no: 90	Principle 10, Criterion 12-14, SDG 16, Principle C6 SDG 16, Principle 6	Principle 1	

Governance

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-18	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social topics.	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 also specific sessions on enterprise risk management. Related to new projects,	Criterion 1, 20		

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
		<p>acquisitions, closure and follow-up of normal operations, economic, environmental and social issues are included on a regular basis. Page no: 10, 142, 148-149, A24-25 Web: Governance bodies, Policies and tools</p>			
102-19a	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to the senior executives and other employees	<p>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. Page no: 10, 143, 148-149 Web: Governance bodies, Policies and tools</p>	Criterion 1, 20		
102-20	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether the post holders report directly to the highest governance body	<p>This is a line responsibility in Hydro. In addition, the supervisory responsibilities are divided within Hydro's Corporate Management Board:</p> <ul style="list-style-type: none"> Eivind Kallevik is Executive Vice President (EVP) and CFO, and is overseeing economic issues Anne-Lene Midseim is EVP of CSR, Legal and General Counsel Arvid Moss is EVP and head of Energy and is responsible for overseeing climate change Katarina Nilsson is EVP People & HSE Inger Sethov is EVP and head of Communication & Public Affairs and is responsible for overseeing stakeholder dialog and reputation management <p>All five EVPs are members of Hydro's Corporate Management Board and report to the President and CEO. Page no: 10-11, 146-147, 148-149 Web: Corporate management</p>	Criterion 1, 20		
102-21	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	<p>The stakeholder engagement process in Hydro is generally ruled 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 dialog with investors. The board of directors communicates indirectly - and in certain cases directly - with the 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. Page no: A22-23 Web: Corporate assembly, General meeting</p>	Criterion 1, 20 SDG 16		Criterion 2.5
102-22a	Report the composition of the highest governance body and its committees by:	<p>Page no: 10 Web: Governance bodies, Board of directors Corporate management</p> <p>Hydro has a two-tier board structure. All members of the board of directors are non-executive. Page no: 148-149 Page no: 146 Page no: 146-147 Page no: Note S3.1</p>	Criterion 1, 20 SDG 16		
	<ul style="list-style-type: none"> Executive or non-executive Independence Tenure on the governance body Number of each individual's other significant positions and commitments, and the nature of the commitments Gender 				SDG 5

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
	<ul style="list-style-type: none"> Membership of under-represented social groups Competencies relating to economic, environmental and social topics Stakeholder representation 	<p>Page no: 146-147 In 2017, three of the directors were employee representatives, and one non-Norwegian (German)</p> <p>Page no: 146-147 Employee (33 percent) and shareholder (67 percent) representatives.</p>			
102-23a	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement)	The chairperson of Hydro's board of directors is not an executive officer. Page no: 10-11 Web: Board of directors	Criterion 1, 20 SDG 16		
102-24	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> Whether and how diversity is considered Whether and how independence is considered Whether and how expertise and experience related to economic, environmental and social topics are considered Whether and how stakeholders (including shareholders) are involved 	<p>Page no: 10, A21-26,148-149 Web: Nomination committee</p> <p>Diversity regarding experience, gender, geography and nationality, age and cultural background are all considered.</p> <p>Independence is considered and consistently reported on.</p> <p>Such competencies are included in the evaluation when new board members are nominated, considering all these competencies in the combined board of directors.</p> <p>All shareholders may nominate candidates. Page no: A21-26 Web: Governance bodies, Nomination committee, Nominations</p>	Criterion 1, 20 SDG 16 SDG 5		
102-25	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> Cross-board membership Cross-shareholding with suppliers and other stakeholders Existence of controlling shareholder Related party disclosures 	<p>This 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.</p> <p>The Norwegian state represented by the Ministry of Industry and Fisheries own 34.26 percent of the total number of ordinary shares authorized and issued by Hydro (as of 31.12.2017)</p> <p>This is covered by Hydro's Code of Conduct and additional procedures for insiders and primary insiders. Page no: A21-26, Note 11 Web: Hydro's code of conduct</p>	Criterion 1, 20. SDG 16		
102-26	Report the highest governance body's and senior executives roles in the development, approval and updating of the organizations purpose, value or mission statements, strategies, policies and goals related to economic, environmental and social topics.	Page no: 14-18, 26-33, 142 Web: Policies and tools	Criterion 1, 20		Criterion 2.3
102-27	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	Page no: 33	Criterion 1, 20, SDG 4		
102-28	a. Report the process for evaluation of the highest governance body's performance with respect to economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.	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 the corporate advisory firm Lintstock is conducted annually. The reviews include all parts of the board's responsibility. Page no: 33	Criterion 1, 20		

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
	b. Report actions taken in response to the highest governance body's performance with respect to economic, environmental and social topics, including as a minimum, changes in membership and organizational practices.	Page no: 33			
102-29	a. Report the highest governance body's role in the identification and management of economic, environmental and social topics and their impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.	According to Norwegian corporate law, this is the responsibility of the Corporate Management Board (Hydro's executive board) and is being overseen by the board of directors. Page no: 14-18, 26-33, 80, 148-149 Web: Board of directors , Norwegian code of practice for corporate governance	Criterion 1, 20, SDG 16, Principle A2.2		
	b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social topics and their impacts, risks, and opportunities.	The stakeholder engagement process in Hydro is generally ruled 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 dialog with investors. The board of directors communicates indirectly - and in certain cases directly - with the 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. Hydro's capital expenditure process sets clear requirements of stakeholder dialog at an early stage. Page no: 95-96, 144, 148-149	SDG 16, Principle A2.2		Criterion 2.5
102-30	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	Risk management is a dedicated topic on the board agenda annually. Page no: 22-24, 33	Criterion 1, 20, Principle A2.2		
102-31a	Report the frequency of the highest governance body's review of economic, environmental and social topics, and their impacts, risks, and opportunities.	This is an integrated part of Hydro's strategy process, all new projects and investments, the annual business planning process and the financial and extra-financial reporting process. Sustainability performance is addressed in every board meeting. Page no: 33 Web: Board of directors , Norwegian code of practice for corporate governance	Criterion 1, 20, Principle A2.2	Principle 4	Criterion 2.5
102-32a	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	The Board of Directors' report, Financial statements and Appendices to the Board of Directors' report are approved by the board itself. The rest of the annual report is approved by the Corporate Management Board. Page no: 34, 80, F77	Criterion 1, 20		
102-33a	Report the process for communicating critical concerns to the highest governance body.	Status about 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. Page no: 10, A22-23, 90 Web: General meeting	Criterion 1, 20		
102-34	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	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. Page no: 90	Criterion 1, 20		
102-35	a. Report on the remuneration policies for the highest governance body and senior executives for the following types of remuneration: <ul style="list-style-type: none"> Fixed pay and variable pay <ul style="list-style-type: none"> Performance-based pay Equity-based pay 	Page no: 33, Note 8, 9 and 10 Page no: Note 8, 9 and 10	Criterion 1, 20		

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
	<ul style="list-style-type: none"> • Bonuses • Deferred or vested shares <ul style="list-style-type: none"> • Sign-on bonuses or recruitment incentive payments • Termination payments • Clawbacks • Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees <p>b. Report how performance criteria in the remuneration policy relates to the highest governance body's and senior executives' economic, environmental and social topics.</p>	<p>Not applicable</p> <p>Page no: Note 8, 9 and 10</p> <p>Page no: Note 8</p> <p>In Brazil, Hydro matches employee pension contributions up to 9 percent of base salary. In addition comes social security, which is very low in the country. There are no special provisions for executives. In Norway and Germany pension schemes follow legal requirements and good business practice.</p> <p>Page no: Note 8, 9, 10 and 36</p> <p>The members of the Board of Directors are given a fixed annual remuneration. Economic, environmental and social objectives are included in senior executives' bonus plan.</p> <p>Page no: 33, A21-26, Note 8, 9 and 10</p>			
102-36	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have within the organization.	Hydro uses data from certain independent service providers, but no consultants are used in the process. Page no: A21-26, 149, Note 8	Criterion 1, 20		
102-37	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Page no: A21-26,148 Web: General meeting	Criterion 1, 20, SDG 16		
102-38a	Report the ratio of the total annual compensation for the organization's highest-paid individual in each country of significant operations to the median and annual total compensation for all employees (excluding the highest paid individual) in the same country.	We report on highest-paid individual in Norway and Brazil, and total payroll for Norway, Germany and Brazil. We do currently not have figures for other significant localions of operation. Neither do we currently have reliable data for calculating the median employee compensation per country. Page no: Note S2.2, Note S1.1	Criterion 1, 20		
102-39a	Report the ratio of the percentage increase in total annual compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest paid individual) in the same country.	We report on highest-paid individual in Norway and Brazil, but do currently not have reliable data for all employees. Page no: Note S2.2, Note S1.1	Criterion 1, 20		

Stakeholder engagement

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-40a	Provide a list of stakeholder groups engaged by the organization	Page no: A22-23, 95-96, V2-V3, 138, 144, 148-149	Criterion 21 Principle C2		
102-41a	Report the percentage of total employees covered by collective bargaining agreements	Page no: Note S6	Criteria 8 SDG 8		
102-42a	Report the basis for identification and selection of stakeholders with whom to engage.	Page no: A22-23, 95-96, V2-V3, 138, 143-144	Criterion 21 Principle C2		
102-43a	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	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	

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-44a	Report any key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	<p>Page no: A22-23, 95, V2-V3, 138, 142-143, 148-149</p> <p>Topics and concerns raised through stakeholder engagement vary 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.</p> <p>Page no: A22-23, 95, V2-V3, 138, 142-143, 148-149</p>	Criterion 21 Report profile Principle C2	Principle 4, 10	

Reporting practice

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
102-45	a. List all entities included in the organization's consolidated financial statements or equivalent documents b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report The organization can report on this standard disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.	<p>Page no: A9-A19, Note 6</p> <p>According to Hydro policy, all subsidiaries shall be included in the accounts, see Note 2. The same principle is used for extra-financial reporting. However, Extruded Solutions which was acquired 2 October 2018, is not fully included yet. Page no: V2-V3, Note 2</p>			
102-46	a. Explain the process for defining the report content and the topic Boundaries b. Explain how the organization has implemented the Reporting Principles for defining report content	<p>Page no: 80-81, V2-V3</p> <p>This index Page no: 80-81</p>	Principle B2 Principle B2		
102-47a	List all the material topics identified in the process for defining report content	Page no: 81	Principle B1		Criterion 3.1
102-48a	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	Page no: 80-81, V2-V3, Note 3, Note 6			
102-49a	Report significant changes from previous reporting periods in the list of material topics and topic Boundaries	Page no: 80-81, Note 6	Principle B1		
102-50a	Reporting period (such as fiscal or calendar year) for information provided.	1 Jan - 31 Dec 2017 Page no: 80			
102-51a	Date of most recent previous report (if any)	Hydro's Annual Report - 2016 was published on 17 March 2017. Hydro acquired Sapa on 2 October 2017. Sapa's Annual Report - 2016 was published on 25 April 2017. Sapa's Sustainability Report - 2016 was published on 25 April 2017. Page no: V2-V3			
102-52a	Reporting cycle (such as annual, biannual)	Annual			
102-53a	Provide the contact point for questions regarding the report or its contents	Head of Extra-Financial Reporting Kirsten Margrethe Hovi			
102-54	Report the 'in accordance' option the organization has chosen	This report has been prepared in accordance with the GRI Standards: Core option Page no: [150] Web: hydro.com/gri		Principle 10	Principle 3
102-55	a. Report the GRI content index for the chosen option, which specifies each of the GRI Standards used and lists all disclosures included in the report.	This index Web: hydro.com/gri		Principle 10	

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
	<p>b. For each disclosure, the content index shall include:</p> <ul style="list-style-type: none"> i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made. 	This index			
102-56	<p>a. Report the organization's policy and current practice with regard to seeking external assurance for the report</p> <p>b. If the report has been externally assured:</p> <p>i) Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines</p> <p>ii) Report the relationship between the organization and the assurance providers</p> <p>iii) Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report</p>	<p>Page no: V3</p> <p>All parts of the Viability performance section and the Viability performance statements in Hydro's Annual Report 2017, the Country-by-country report and UK Modern Slavery Act transparency statement (both included in the Board of Directors' Report), and this index (including adherence with GRI, UN Global Compact, ICMM, ASI, UN Guiding Principles on Business and Human Rights, and Sustainability Development Goals) are included in the scope of external auditor's review.</p> <p>Page no: V41-V42</p> <p>Page no: A26, 144, Note 42</p> <p>Page no: 144, A27-A30</p>	External assurance of COP	Principle 10	Principle 10 Principle 3

GRI 103: Management Approach 2016

GRI Standards	Standard disclosure	Hydro response	UN Global Compact ref.	ICMM reference	ASI reference
103-1	<p>For each material topic, report the following information:</p> <ul style="list-style-type: none"> An explanation of why the topic is material. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> Where the impacts occur The organization's involvement with the impacts Any specific limitation regarding the topic Boundary 	<p>For each bullet point below, we have listed Hydro's general approach. More specific information is in addition given to each material topic where relevant. Web: Hydro.com/gri</p> <p>Page no: 8-9, 81</p> <p>Included in each material topic</p> <p>Included in each material topic where relevant</p>	Principle B1		Criterion 3.1
103-2	<p>For each material topic, report the following information:</p> <ul style="list-style-type: none"> An explanation of how the organization manages the topic. A statement of the purpose of the management approach. A description of the following, if the management approach includes that component: <ul style="list-style-type: none"> Policies Commitments Goals and targets Responsibilities Resources Grievance mechanisms 	<p>For each bullet point below, we have listed Hydro's general approach. More specific information is in addition given to each material topic where relevant. Web: Hydro.com/gri</p> <p>Page no: 142-143</p> <p>Included in each material topic</p> <p>Web: www.hydro.com/principles</p> <p>Web: Hydro's partnerships</p> <p>Page no: 14-15</p> <p>Page no: 10-11</p> <p>Page no: 26-27, 64, 72, 90, 93 Web: Canal Direto, Hydro's Human Rights Policy</p>			
	<ul style="list-style-type: none"> Specific actions, such as processes, projects, programs and initiatives 	Included in each material topic	Criterion 4, 5, 7, 10 Principle C3, C5, C6 SDG 16	Principle 3, 6, 9	Criterion 3.2
103-3	<p>For each material topic, report the following information:</p> <ul style="list-style-type: none"> An explanation of how the organization evaluates the management approach, including: <ul style="list-style-type: none"> The mechanisms for evaluating the effectiveness of the management approach The results of the evaluation of the management approach Any related adjustments to the management approach 	Page no: 14-18, 33, 142-143			

GRI 200-400: Topics and indicators

We have chosen to define the reporting boundaries per indicator (and not per topic as recommended by GRI) as we experience that the boundaries can vary significantly between the indicators of one topic. Below is an overview of how we define the various boundaries we have set.

- **Consolidated activities** – refers to entities where Hydro's ownership exceeds 50 percent. See note 1 to Hydro's consolidated financial statements for full definition.
- **Ownership equity** – refers to entities where Hydro holds any ownership share, and the reporting is relative to Hydro's ownership share. A pragmatic approach is chosen in cases where a relative reporting is not suitable.
- **Ownership equity (specific country)** – refers to the same as above, but only in specific countries.
- **Value chain** – refers to the total value chain including the whole life cycle from cradle to grave.
- **Hydro excluding Extruded Solutions** - refers to indicators that are not yet reported for Hydro's business area Extruded Solutions, acquired October 2017, but other consolidated activities.
- **Hydro's value chain** – refers to all Hydro's activities – from we receive supplies to the final product is distributed.
- **Supply chain** – refers mainly to our tier one suppliers.
- **Local communities** – refers in general to local communities as commonly known, but entire nations such as Norway, Germany and Brazil are regarded as a local communities in some cases.

GRI 200: Economic

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
GRI 201: Economic Performance 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 103 in this index. Page no: 28-31, 104, Financial and operating performance		Criteria 15-18, especially criterion 16		
201-1	Direct value generated and distributed. Report countries of operation that are either candidate to or compliant with the Extractive Industries Transparency Initiative (EITI)	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. Page no: 3, 26-27, A6, F2-F6, Note 7 Web: Key figures , Country by country report	Consolidated activities	SDG 2, 5, 7, 8, 9		Criterion 3.4
201-2a	Financial implications and other risks and opportunities for the organization's activities due to climate change	Page no: 126, 28-31, 73, 81-84, 104 Web: CDP climate change data 2017	Ownership equity	Principle 7, SDG 13		
201-3	Coverage of the organizations defined benefit plan obligations and other retirement plans	Page no: Note 8 and 38	Consolidated activities			
201-4	Financial assistance received from government, by country	Page no: Note 15, Note S7 and S8	Ownership equity Hydro excluding Extruded Solutions			

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
GRI 202: Market Presence 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 103 in this index. Page no: 33, 98-100 Web: The workplace		Criteria 15-18, especially criterion 16	Principle 9	Criterion 10.7
202-1	Ratios of standard entry level wage by gender compared to the local minimum wage at significant locations of operation for employees. Report actions taken to determine whether other workers (excluding employees) are compensated based on wages subject minimum wage rules	Page no: A27-30, 98, Note S2.3	Hydro excluding Extruded Solutions	Principle 6, SDG 1, 5, 8		Criterion 10.7
202-2	Proportion of senior management hired from the local community at significant areas of operation. In significant locations of operation, report proportion of the facility's total workforce from the local community. ('Workforce' is employees and supervised workers; as defined in 102-8).	Page no: Note S3.2	Hydro excluding Extruded Solutions	Principle 6, SDG 8	Principle 9	
GRI 203: Indirect Economic Impacts 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 103 in this index. 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. The Barcarena Intersectoral Forum, with participation from civil society, government and industry, supports this approach. Page no: A21-26, 95-97 Web: Community engagement		Criteria 15-18, especially criterion 16	Principle 9	
203-1	Development and impact of infrastructure investments and services supported	Page no: A21-26, 95-97, V21, Note S9	Local communities	SDG 2, 5, 7, 9, 11	Principle 9	
203-2	Significant indirect economic impacts, including the extent of impacts	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 2016. 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. <i>Hydro does currently not report fully on this indicator.</i> Page no: A6, 95-96 Web: The role of mining in national economies	Local communities	SDG 1, 2, 3, 8, 10, 17	Principle 9	
GRI 204: Procurement practices 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 103 in this index. Page no: 28-31, A6, 40-45, 52-54, 62-63, 71,105-106,] Note S11 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy		Criteria 15-18, especially criterion 16, SDG 1, 5, 8, Principle A2.3, C1	Principle 9	

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
204-1	Proportion of spending on local suppliers at significant locations of operation.	Page no: A6, 93-96, Note S11	Supply chain of Hydro's consolidated activities	Criterion 2, SDG 12		
GRI 205: Anti-Corruption 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 103 in this index. Page no: 25,26-27, 89-92 Web: Code of conduct , Hydro Integrity Handbook , Hydro's Social Responsibility .		Criteria 9-18	Principle 1	Criterion 1.2
205-1	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	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.	Consolidated activities	Principle 10, Criteria 14, SDG 16		
205-2	Communication and training on anti-corruption policies and procedures. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organization	Page no: 25, 92, Note S10.4. Web: Code of conduct , Hydro Integrity Handbook , Hydro's Supplier Code of Conduct	Consolidated activities	Principle 10, Criteria 14, SDG 16, Principle A2.3	Principle 2	Criteria 1.2, 2.1
205-3	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption registered in 2017. Page no: 89-90	Consolidated activities	Principle 10, Criteria 14, SDG 16		
GRI 206: Anti-competitive behaviour 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 103 in this index. Page no: 90, 129-130 Web: Code of conduct			Principle 2	Criterion 1.1
206-1	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	No significant incidents registered in 2017. Page no: V21, Note S10, 25	Consolidated activities	SDG 16		
G4 EU: Availability and Reliability						
Disclosure on management approach	Electric Utilities Sector specific aspect: <i>Management approach to ensure short and long-term electricity availability and reliability.</i>	The technical availability of Hydro's power stations is measured as a separate key performance indicator (KPI) on a monthly basis. Reliability of the operations is ensured through comprehensive, preventive maintenance programs supported by relevant maintenance KPIs. Page no: 68	Hydro's energy operations			
G4-EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime.	Our production of hydro power has a normal capacity of 10TWh, and the actual production and the forecasted production is followed-up on a weekly basis. Page no: 68-72	Hydro's energy operations	SDG 7		

GRI 300: Environmental

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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GRI 301: Materials 2016

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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 103 in this index. Page no: 28-31, 84, 85-86, 89 Web: Recycling		Criteria 9-11, 15-18	Principle 6	Criterion 4.3-4.6
301-1a	Materials used by weight and volume	Page no: Note E4.1	Consolidated activities	Principles 7-8, Criterion 11, SDG 8, 12		
301-2	Percentage of materials used that are recycled input materials. Includes both post-consumer recycled material and waste from industrial sources (e.g. new scrap from fabricators and old scrap from end-of-life equipment), but excludes internal recycling within the facility (home scrap).	Page no: V4, Note E4.3	Hydro excluding Extruded Solutions	Criteria 11, SDG 8, 12		Criterion 4.3-4.6
301-3	Percentage of products sold and their packaging materials that are reclaimed by category	<i>Not material.</i>				
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.	See our response to GRI Standard 103 in this index. Page no: 28-31, 57, 62, 67, 68-71, 80-83 Web: Recycling , Energy		Criteria 9-11, 15-18	Principle 6	
302-1	Energy consumption within the organization	Page no: Energy and climate change, V4, Note E3.1	Consolidated activities	Principles 7-8, Criteria 11, SDG 7, 8, 12, 13		Criterion 5.1
302-2	Energy consumption outside of the organization	<i>Not material</i> As an integrated aluminium company the large majority of Hydro's total energy consumption takes place inside the company.				
302-3	Energy intensity	Page no: 52-53, 82-83, V4, Note E3.2	Consolidated activities	Principles 8, SDG 7, 8, 12, 13		Criterion 5.1
302-4	Reduction of energy consumption	Page no: 82-83, 102-104, V4, Note E3.1	Consolidated activities	Principles 8-9, Criterion 11, SDG 7, 8, 12, 13		Criteria 5.2, 5.4
302-5	Reductions in energy requirements of products and services	Page no: 82, 103-104, V4 Web: Environment	Hydro's value chain	Principles 8-9, Criterion 11, SDG 8, 12, 13		Criteria 5.2, 5.4
GRI 303: Water 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. Electric Utilities sector supplement: <i>At the watershed or hydrological basin level, include collaborative approaches to</i>	See our response to GRI Standard 103 in this index. 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		Criteria 9-11, 15-18	Principle 6	Criteria 7.1, 7.2

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
	<i>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.</i>	concessions are regulating water regulation levels, requirements for flow-rates and requirements regarding biodiversity and environment. Page no: 30-31, 71, 72, 74, 86-88				
303-1	Total water withdrawal by source	Page no: V4, Note E4.2	Hydro excluding Extruded Solutions	Principles 7-8, Criterion 11, SDG 6		Criterion 7.1
303-2	Water sources significantly affected by withdrawal of water	Page no: 28-31, 71, V4, Note E4.2	Consolidated activities	Principle 8, SDG 6		Criterion 7.1
303-3	Percentage and total volume of water recycled and reused	Page no: Note E4.2	Consolidated activities	Principle 8, Criterion 11, SDG 6, 8, 12		Criterion 7.1
GRI 304: Biodiversity 2016						
Disclosure on mgmt. 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. Mining and Metals specific disclosure: <i>Disclosures on the approach to biodiversity management should include consideration of ecosystems services and associated values.</i>	See our response to GRI Standard 103 in this index. Page no: 28-31, 43-45, 71, 85, 89 Web: Guidance note on biodiversity		Criteria 9-11, 15-18	Principles 6-7	Criteria 2.5, 6.3, 8.1, 8.2
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	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. Page no: 85-86	Ownership equity in Norway and Brazil	Principle 8, SDG 6, 14, 15	Principle 2	
304-2	Description of significant impacts of activities, products, and services on biodiversity protected areas and areas of high biodiversity value outside protected areas. Mining and Metals Sector Supplement: <i>Include impacts identified as a consequence of any resettlement and closure activities reported under indicators MM9 and MM10.</i>	Page no: 85-86, Note E6.2-E6.3 Web: Guidance note on biodiversity Page no: 104, Note S10.3	Ownership equity in Norway and Brazil	Principle 8, SDG 6, 14, 15		Criterion 2.5
304-3	Habitats protected or restored. Mining and Metals Sector Supplement: Report <i>whether and how biodiversity offsets have been used as part of the overall policy and approach to habitat protection and restoration.</i>	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. Page no: 85-86, Note E6.2 Web: Guidance note on biodiversity	Consolidated activities	Principle 8, Criteria 11, SDG 6, 14, 15	Principle 7	
304-4	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	Page no: V4, Note E6.3	Consolidated activities	Principle 8, SDG 14, 15		
G4-MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	Page no: 28-31, 43-45, 85-86, Note E6.2	Consolidated activities	Principle 8, SDG 3, 6, 12, 14, 15	Principle 2,6	

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
G4-MM2	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	In a biodiversity risk assessment performed in 2013, we identified that Paragominas in Brazil and the hydropower operations inside national parks in Norway need biodiversity action plans. 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). Page no: 71, 85-86	Consolidated activities	Principles 7-8, SDG 6, 14, 15	Principle 2	Criteria 8.1, 8.2
GRI 305: Emissions 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. Mining and Metals Sector Supplement: <i>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.</i>	See our response to GRI Standard 103 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. Page no: 126-127, 28-31, 45-46, 49, 75, 72-73, 75,81, 82-83		Criteria 9-11, 15-18	Principle 6	Criteria 5.2-5.4, 6.1
305-1	Direct Greenhouse Gas (GHG) emissions (scope 1)	Page no: V4, Note E1	Ownership equity	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-2	Energy indirect Greenhouse Gas (GHG) emissions (scope 2)	Page no: V4, Note E1	Ownership equity	Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-3	Other indirect Greenhouse Gas (GHG) emissions (scope 3)	As an integrated aluminium company Hydro has control over the large majority of its total energy consumption, both inside and outside the company. In addition, we recycle an increasing volume of used aluminium scrap. In the use phase, aluminium can reduce the customer's energy consumption. Hydro's ambition is to become climate neutral in a life-cycle perspective by 2020. <i>Hydro does currently not report fully on this indicator.</i> Page no: 82, 84	Value chain	Principles 7-8, Criterion 2, SDG 3, 12, 13, 14, 15		Criterion 5.1
305-4	Greenhouse Gas (GHG) emissions intensity	Page no: 82-83, V4, Note E1.6-7	Consolidated activities	Principle 8 SDG 13, 14, 15		Criteria 5.1, 5.3
305-5	Reduction of Greenhouse Gas (GHG) emissions	Page no: 28-31, Energy and climate change, 97,100-101, Note E1	Consolidated activities	Principles 8-9, Criteria 11, SDG 13, 14, 15		Criteria 5.2, 5.3
305-6	Emissions of Ozone Depleting Substances (ODS)	Page no: Note E2.1	Consolidated activities	Principles 7-8, Criteria 11, SDG 3, 12		Criterion 6.1

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
305-7	NOx, SOx and other significant air emissions. Include emissions from both major mobile sources and on-site stationary sources.	Page no: Note E2.1	Consolidated activities	Principles 7-8, Criteria 11, SDG 3, 12, 14, 15		Criterion 6.1
GRI 306: Effluents and waste 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. Mining and metals specific disclosure: DMA should include discussion of: * Processes to assess and manage risks associated with overburden, waste rock, 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.	See our response to GRI Standard 103 in this index. Page no: 28-31, 52-53, 85, 87-89		Criteria 9-11, 15-18	Principle 6	Principle 6, Criteria 6.2-6.3, 6.6-6.7
306-1	Total water discharge by quality and destination	Page no: V4, Note E4.2	Consolidated activities	Principle 8, SDG 3, 6, 12, 14		
306-2	Total weight of waste by type and disposal method. Large-volume mining and mineral processing waste should be reported under MM3.	Page no: V4, Note E5	Consolidated activities	Principle 8, SDG 3, 6, 12		Criteria 6.5, 6.8
306-3	Total number and volume of significant spills. Include spillage of tailings, slimes, or other significant process materials.	Page no: V4, Note E2.2	Consolidated activities	Principle 8, SDG 3, 6, 12, 14, 15		Criteria 6.2-6.4
306-4	Weight of transported, imported, exported or treated wastes deemed hazardous under the terms of the Basel Convention	<i>Hydro does currently not report fully on this indicator.</i> Page no: Note E5.2	Consolidated activities	Principle 8, SDG 3, 12		Criterion 6.5
306-5	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organizations discharges of water and runoff	Our hydropower plants in Norway have a biodiversity/ecosystem impact on their relevant water bodies. Strategies are in place to address this. An environmental impact assessment has been performed at our mine in Paragominas by a third party. The assessment mapped the ecological status of the river downstream of the mine. As a result, a minimum ecological flow was set. <i>Hydro does currently not report fully on this indicator.</i> Page no: 71, 85-88, E4.2	Hydro's hydropower operations in Norway	Principle 8, SDG 6, 14, 15		
G4-MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	Page no: 87-88, Note E5.1 and E6.1	For Hydro's consolidated activities, this indicator is applicable only for Paragominas and Alunorte, both in Brazil	Principle 8, SDG 3, 6, 12		

GRI 307: Compliance 2016

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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 103 in this index. Page no: 131, 72-76		Criterion 9-11	Principle 6	Criteria 1.1, 3.3
307-1	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and/or regulations	Page no: Note S10.1	Consolidated activities	Principle 8, SDG 16		Criterion 3.3
GRI 308: Supplier Environmental Assessment 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 103 in this index. Page no: 72-74, 93 Web: Hydro's Social Responsibility, Corporate Social Responsibility in the supply chain		Criteria 2, 9-11, 15-18, Principle A2.4	Principle 6	Criterion 2.4
308-1	Percentage of new suppliers that were screened using environmental criteria	<i>Hydro does currently not report fully on this indicator.</i> Page no: 92-93, Note S10.5	Supply chain	Principle 8, Criterion 2, Principle A2.1		
308-2	Significant actual and potential negative environmental impacts in the supply chain and actions taken	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 <i>potential</i> 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 requirement, i.e. number of suppliers identified as having significant actual and potential negative environmental impacts is not consolidated and followed-up on corporate level. <i>Hydro does currently not report fully on this indicator.</i>	Supply chain	Principle 8, Criterion 2, Principles A2.5, C3		

GRI 400: Social

Labor Practices and Decent Work (LPDW)

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
GRI 401: Employment 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. Mining and Metals Sector Supplement: <i>Report how all policies, standards and practices are applied to contractors.</i>	See our response to GRI Standard 103 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. Page no: 31-33, 45-46, 53-54, 63, 63-68, 71, 97, 142 Web: Hydro's Social Responsibility, Hydro's Human Rights Policy, People policy, Code of conduct, The workplace		Criteria 6-8, 15-18, Principle C1		Criterion 10.8

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
401-1	Total number and rates of new employees hires and employee turnover by age group, gender and region	Page no: Note S1.3	Hydro excluding Extruded Solutions	Principle 6, SDG 5, 8		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operations	In Norway and Germany, 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. Page no: Note S1.2	Hydro excluding Extruded Solutions	SDG 8		
401-3	Return to work and retention rates after parental leave, by gender	In Norway, Germany and Brazil almost all employees return to work after parental leave.	Hydro excluding Extruded Solutions	Principle 6, SDG 5, 8		
G4-EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and region.	Page no: Note S1.1	Hydro excluding Extruded Solutions	SDG 8		
G4-EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance	Page no: Note S1	Consolidated activities	SDG 8		
G4-EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	All contractors and sub-contractor employees receive HSE training before they start their work at any of Hydro's plants.	Consolidated activities	SDG 8		
GRI 402: Labor/Management relations 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. Mining and metal specific disclosure: 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.	See our response to GRI Standard 103 in this index. Page no: 31-33, 36, 95-96, 97-98, 100 Web: The workplace , Society , Employee relations		Criteria 6-8, 15-18		Criterion 10.5
402-1	Minimum notice periods regarding operational changes, including whether specified in collective agreements	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. In Germany we have a similar system. There are no requirements under the national law or the collective bargaining agreements on this issue in Brazil.	Hydro excluding Extruded Solutions	Principle 3, SDG 8		
G4-MM4	Number of strikes and lock-outs exceeding one week's duration, by country	Note: S6	Consolidated activities	SDG 8		
GRI 403: Occupational 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. Mining and Metals Sector Supplement: Organizations should report in particular on the application of ILO Convention 176 on health and safety in mines.	See our response to GRI Standard 103 in this index. Hydro complies with the requirements in the ILO Convention 176 on health and safety in mines. Page no: [32, 109, 112-113, 116] Web: Policies and tools		Criteria 6-8, 15-18	Principle 5	Criteria 11.1, 11.2, 11.4
403-1	Percentage of workers whose work, or workplace, is controlled by the organization represented in formal joint management-worker	Page no: Note S6	Consolidated activities	SDG 8		Criterion 11.3

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
	H&S committees that help monitor and advise on occupational health and safety programs					
403-2	Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities for all employees, by region and by gender. Provide a description of each accident resulting in a fatality, and actions taken following the accident. These may be aggregated where the causes of accidents or the actions taken are similar. Electric Utilities sector addition: Report on health and safety performance of contractors and subcontractors working onsite or on behalf of the reporting organization off site.	Page no: V21, Note S5.1	Consolidated activities	Principle 6, SDG 3, 8		Criterion 11.4
403-3	Workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases	Page no: 100-101, V21, Note S5.3	Hydro excluding Extruded Solutions	Principle 3, SDG 3, 8		
403-4	Health and safety topics covered in formal agreements with trade unions	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. Page no: A27-30	Hydro excluding Extruded Solutions	SDG 8		
GRI 404: Training and Education 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 103 in this index. Page no: 31-33, 97-98, 104 Web: Policies and tools		Criteria 6-8, 15-18		Criterion 2.1
404-1	Average hours of training per year per employee by gender, and by employee category	This indicator is relevant at a local level with regard to organizational and individual development, but not on an aggregated level. Hydro's corporate indicator is the share of employees participating in My Way (Hydro's people performance and development process). See GRI Standards 404-3. Page no: 45-46, 49, 63, 67, 71, 97-99	Consolidated activities	Principle 6, SDG 4, 5, 8		
404-2	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Page no: 97-98	Consolidated activities	SDG 8		
404-3	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Page no: 43-45, 53-54, 63, 67, 71, 97-99	Consolidated activities	Principle 6 SDG 5, 8		
GRI 405: Diversity and equal opportunity 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 103 in this index. Page no: 31-33, 53-54, 63, 67, 97-99 Web: People Policy		Criteria 6-8, 15-18	Principle 3	Criteria 9.2, 10.4
405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, membership and other indicators of diversity	Page no: Note S1, Note S3.1	Consolidated activities	Principle 6, SDG 5, 8		
405-2	Ratio of basis salary and remuneration of women to men by employee category, by significant locations of operation	Page no: Note S2.1	Hydro excluding Extruded Solutions	Principle 6, SDG 5, 8, 10		

Human Rights

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref. incl. SDG	ICMM reference	ASI reference
GRI 406: Non-discrimination 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 103 in this index. Page no: 92 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy , Code of conduct		Criteria 3-5, 15-18 Principles A1.1, A1.2, A2.1, C1		Criteria 9.2, 10.6
406-1	Total number of incidents of discrimination and corrective action taken	Page no: Note S10.1	Consolidated activities	Principle 6, Criterion 8, SDG 5, 16		
GRI 407: Freedom of association & collective bargaining 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 103 in this index. Page no: 26-27, A21-26 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy , Hydro Integrity Handbook , Labor rights , People Policy		Criterion 3-5, 15-18 Principles A1.1, A1.2, A2.1, C1	Principle 3	Criterion 10.5
407-1	Operations and suppliers identified in which worker's right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights. Report how the organization's freedom of association policy is implemented in practice.	<i>We do currently not report fully on this indicator related to suppliers.</i> Page no: A27-30, 105-108, V38-39, Note S2.3, S6	Consolidated activities and supply chain	Principle 3, Criterion 2, 8, SDG 8, Principle C5		Criterion 10.5
GRI 408: Child labor 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 103 in this index. Page no: 26-27, A27-30, 92 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy , Hydro Integrity Handbook , Labor rights , People Policy		Criterion 3-5, 15-18, Principle A1.1, A1.2, A2.1, C1	Principle 3	
408-1	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	Page no: A27-30, 89,92 ,V21	Consolidated activities and supply chain	Principle 2, 5, Criterion 8, SDG 16, Principle B3, C5		
GRI 409: Forced or compulsory labor 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 103 in this index. Page no: 26-27, A28, 92-93 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy , Hydro Integrity Handbook , Labor rights , People Policy		Criteria 3-5, 15-18 Principles A1.1, A1.2, A2.1, C1	Principle 3	
409-1	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	Page no: A27-30, 89, 92-93, V21	Consolidated activities and supply chain	Principle 4, Criteria 2, 8 SDG 8, Principles B3, C5		
GRI 410: Security practices 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 103 in this index. Page no: A27-30, [113] Web: Policies and tools , Hydro's Social Responsibility , Hydro's Human		Criteria 15-18, Principles A1.1, A1.2, A2.1, C1	Principle 3	Criteria 9.9, 9.10

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref. incl. SDG	ICMM reference	ASI reference
410-1	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations. Report whether training requirements also apply to third-party organizations providing security personnel	<u>Rights Policy, Hydro Integrity Handbook, Code of conduct</u> <i>We do currently not report fully on this indicator.</i> Page no: A27-30, 101	Consolidated activities	Principle 1, SDG 16	Principle 3	Criteria 9.9, 9.10
GRI 411: Indigenous Rights 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. Mining and metal specific disclosure: <i>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.</i>	See our response to GRI Standard 103 in this index. Page no: 92, 95 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy		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	Total number of incidents of violations involving the rights of indigenous peoples and actions taken	Page no: 92-93, V21	Consolidated activities	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	Page no: 92-93, 96	Only applicable for Hydro's operations in Brazil and in minority-owned Alouette in Canada	SDG 1, 2, Principle C5		Criteria 9.6, 9.7, 9.11
GRI 412: Human Rights Assessment 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 103 in this index. Page no: 26-27, A27-30, 92-96 Web: Hydro's Social Responsibility , Hydro's Human Rights Policy , Hydro Integrity Handbook		Criteria 3-5, 15-18, Principles A1.1, A1.2, A2.1, C1	Principle 3	Criteria 2.5, 9.1-9.8
412-1a	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	All relevant operations have been subject to human rights reviews or impact assessments. A mapping of human rights impact was performed in 2017 by The Danish Institute for Human Rights Page no: 95 Web: [update 2018]DIHR 2014 assessment report	Ownership equity	Principle 1, Criteria 5, Principles A2.3, C3, C5		Criterion 2.5
412-2	Total number of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Page no: V21, Note S10.4	Consolidated activities	Principle 1, Criterion 5, Principle A2.3		Criteria 2.1, 9.10
412-3	Total number of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	According to Hydro's steering documents, all significant investment agreements and contracts are required to contain human rights clauses. Human rights screening is a part of our environmental and social impact assessments, which are conducted in the early phase of all major projects. Page no: 95	Ownership equity	Principle 2		Criteria 2.5, 9.1

Society

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
GRI 413: Local communities 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. Electric Utilities sector supplement: <i>Stakeholder participation in decision making processes related to energy planning and infrastructure development. Approach to managing the impacts of displacement. Report whether the organization's programs for managing community impacts have been effective in mitigating negative impacts and maximizing positive impacts, including the scale of persons affected. Include discussions of programs related to: Ways in which information is exchanged and local population is involved, prior, during and after the event and the provision for intervenor funding for the local population; Influx of workers and impacts on neighboring communities (including changes to local social structures and culture); Changes to land-use including loss of global commons (e.g. access to land, natural resources, and heritage); Impacts on infrastructure (e.g. roads, housing), and access to services (e.g. education, utilities, healthcare); and Changes to the aesthetics and quality of the landscape.</i>	See our response to GRI Standard 103 in this index. Good dialogue with communities, counties and authorities is a prerequisite for our operations. This also includes all of our hydropower regulation areas. The dialogue is maintained through meetings, information and discussions. Both men and women are represented in Hydro's dialogue with local communities. Page no: 27, 45-46, 71, 95-96 Web: Community engagement , Hydro Integrity Handbook	Consolidated activities	Criteria 15-18	Principles 3, 9	Criteria 2.5, 9.2, 9.7, 9.8, 9.11
413-1	Percentage of operations with implemented local community engagement, impact assessments, and/or development programs. Mining and Metals Sector specific addition: <i>Issues for particular consideration include:</i> <ul style="list-style-type: none"> 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. 	All major operations perform impact assessments, engage with the local communities and have development programs if relevant. Social programs in Brazil include income generation, education, agriculture and environmental education. Hydro participates in an intersectorial dialogue forum with civil society and the municipality in Barcarena. Page no: 95-96, 96-97, Note S6, Note S10.3	Consolidated activities	Principle 1		Criteria 2.5, 9.3-9.7, 9.11
413-2	Operations with significant actual and potential negative impacts on local communities	Page no: 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 also the Alunorte situation below. Page no: 14, Note S10.2	Local communities	Principle 1 SDG 1, 2		Criteria 2.5, 9.11

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
		Web: Kurri Kurri closure Alunorte situation				
G4-MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples	Please refer to GRI Standards 411-1 Page no: 104, Note S10.2, Note S10.3 Web: Alunorte situation	Local communities	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	Page no: 26-27	Local communities	SDG 1, 2	Principle 9	Criterion 3.2
GRI 4014: Supplier social assessment 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 103 in this index. Page no: 26-27, A27-30, 89-90, 92 Web: Corporate social responsibility in the supply chain		Criteria 2, 15-18, Principle A2.3		Criterion 2.4
414-1	Percentage of new suppliers that were screened using social criteria	We do currently not report fully on this disclosure. Page no: A27-30, 90, 92-96, V21, Note S10.5	Supply chain	Criterion 2, 5 SDG 5, 8, 16, Principle A2.1		
414-2	Significant actual and potential negative social impacts in the supply chain and impacts taken	We do currently not report fully on this disclosure. Page no: A27-30, 93, V21		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.	See our response to GRI Standard 103 in this index. Page no: 96		Criteria 12-14, 15-18, especially 17	Principle 9	
415-1	Total value of political contributions by country and recipient beneficiary	According to Hydro's Code of Conduct, Hydro is not permitted to make financial contributions to political parties. Page no: 96 Web: Code of conduct	Consolidated activities	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	<i>Not applicable for bauxite mining</i>				
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 103 in this index. Page no: 92-93			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 our response to GRI Standard 103 in this index. Page no: Note S10.2, Note S10.3	Local communities	SDG 1, 2		

G4 MM: Society: Closure planning

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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. Mining and metal specific disclosure: <i>Report the scope of closure planning; its associated financial provision, and its coverage of health, safety, social, environmental, legal, governance and human resource aspects.</i>	See our response to GRI Standard 103 in this index. Closure of operations will always leave a legacy, either positive or negative from an environmental and/or social point of view. Hydro has a legacy program where closure has been addressed. However, Hydro will over the next few years do a more comprehensive review of closure risks and opportunities both social and environmental. Page no: 85-86, E2.4, E6.2 Web: Shutting down with respect			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. Page no: 86-87, 95-96 Web: Shutting down with respect	Local communities			
G4 EU: Disaster/Emergency Planning and Response						
Disclosure on management approach	Electric Utilities sector specific aspect: <i>Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans.</i>	Hydro has defined this Electric Utilities sector specific aspect to be material to all our operations. Page no: 100, 133	Consolidated activities			
HDD-01	Number of employees completed reporting on cyber security	Page no: 101, V21, S10.6	Consolidated activities			

Product responsibility

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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.	This topic has previously not been material to Hydro. After the acquisition of Sapa on 2 October 2017 this topic has become material to Hydro, and we are in the process of improving the reporting on this topic.		Criteria 15-18	Principle 8	
416-1a	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	See above.	Consolidated activities		Principle 8	
416-2	Total number of instances of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	See above.	Consolidated activities and its customers	SDG 16		
GRI 417: Marketing and labeling 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 103 in this index. Strong relationships with customers lead to increased customer loyalty. Retaining customers is often more cost effective than acquiring new ones. All business areas have routines for customer satisfaction surveys, but the diversity of Hydro's businesses makes it not relevant to aggregate this. Page: 3, 6, 143		Criteria 15-18		

GRI Standards	Standard disclosure	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
417-1	Type of product and service information required by the organization's procedures for product and service information and labelling, and percentage of significant product and service categories subject to such information requirements	<i>Not material</i>		SDG 12		
417-2	Total number of instances of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling, by type of outcomes	<i>Not material</i>		SDG 16		
417-3	Total number of instances of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship by type or outcome	<i>Not material</i>		SDG 16		
GRI 418: Customer privacy 2016						
418-1	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	<i>Not material</i>		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 103 in this index. Page no: 25, 89-90, 129-130				Criteria 1.1, 3.3
419-1	Monetary value of significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area	Page no: Note S10.1, V38-V39, 133	Consolidated activities	SDG 16		Criterion 3.3
G4 MM: Materials stewardship						
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 103 in this index. Page no: 89, 93 Web: R&D - Focus and strategy		Criteria 15-18	Principle 8	Criteria 4.1-4.3, 4.6
G4-MM11	Programs and progress relating to materials stewardship	Page no: 89, V38-V39, Note E4.3 Web: HSE Policy	Ownership equity	SDG 12	Principle 2	Criteria 4.1-4.3, 4.6
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. Mining and metal specific disclosure: <i>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.</i>	See our response to GRI Standard 103 in this index. In February 2018, extreme rainfall in Barcarena in the state of Pará, Brazil, lead to regional flooding. Our refinery operations in Barcarena are linked to our mining operations. See more in Hydro's annual report page 14-18. Page no: 43-45, 95-96, 102, 126, 143, 161 Web: HSE Policy Alunorte situation	Ownership equity		Principles 2-4	Criterion 2.6

Hydro defined topics

Hydro defined disclosure (HDD)	Hydro response	Reporting boundary	UN Global Compact ref.	ICMM reference	ASI reference
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.	This Hydro defined topic (based on requests from certain customers) is evaluated as not material since Hydro does not use tin (Sn), tantalum (Ta), tungsten (Tu) or gold (Au) in its alloys. These metals are known to be at risk for coming from conflict areas (conflict minerals). 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.	Consolidated operations		
Cyber security					
HDD-1	Number of employees completed reporting on cyber security	This Hydro defined disclosure (HDD) is reported under the G4 Electric Utilities Sector Supplement aspect Disaster/Emergency Planning and Response, under Society --> Society in this index.			
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 our response to GRI Standard 103 in this index. Page no: 91	Consolidated operations		
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 our response to GRI Standard 103 in this index. Page no: 102-104	Consolidated operations		
HDD-2	R&D expenses in the reporting year	Hydro's response to GRI-201-4 is also relevant for this indicator. Page no: 26, S8	Consolidated operations		
HDD-3	Cooperation with other institutions	Page no: 104	Consolidated operations		
HDD-4	Initiatives to stimulate innovation in the organization	Page no: 104	Consolidated operations		