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Your ref

Our ref

5th July 2021

The purpose of this letter is to assist you in informing CDP about the assurance we have provided regarding Norsk Hydro ASA's greenhouse gas emissions and energy data for 2020.

We have been engaged by Corporate Management Board of Norsk Hydro ASA to review the Viability Performance 2020 presented on pages 87-109 and 231-276 in Hydro's Annual Report 2020 found on <https://www.hydro.com/globalassets/download-center/investor-downloads/ar20/annual-report-2020-new.pdf> and the GRI Index found on <https://www.hydro.com/Document/Index?name=GRI%20Index%202020.pdf&id=568460>. Our assurance report is found on pages 276-277. The assurance report provides a description of the scope of our assurance engagement, the assurance standards used, as well as the conclusions reached.

We conducted our engagement in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board. ISAE 3000 requires, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to understand and review sustainability information, and that we comply with the requirements of the Code of Ethics for Professional Accountants of the International Federation of Accountants to ensure our independence.

Our assurance engagement has been planned and performed in order to provide a conclusion as to whether the Viability Performance 2020, as a whole, is free of material misstatement, and not to provide specific assurance on the greenhouse gas emissions and energy data included in the report.

The reporting boundary used for the reported greenhouse gas emissions and energy data was the reporting period 1st January 2019 to 31st December 2020 and covered both quantitative and qualitative information and the reporting is in accordance with the GRI Standards.

As concerns greenhouse gas emissions, the following indicators that reflect Hydro's ownership equity were subject of our limited assurance engagement:

Norsk Hydro ASA	Metric tons CO _{2e}
Scope 1	9 555 286
Scope 2	2 294 714
Scope 3	-

Offices in:

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The reporting is based on the Greenhouse Gas Protocol. The reported emissions include all scope 1 (direct) and scope 2 (indirect) emissions. Hydro did not report any quantitative emission data for scope 3, although qualitative information regarding scope 1 to 3 was included in KPMG's limited assurance of the Viability Performance 2020.

Regarding energy data, the following quantitative indicators reflecting Hydro's ownership equity were subject of our limited assurance engagement:

Norsk Hydro ASA	MWh
Consumption of fuel (excluding feed stock)	9 555 286
Consumption of purchased or acquired electricity	2 294 714
Consumption of self-generated non-fuel renewable energy	9 555 286
Total energy consumption	2 294 714

This letter and our assurance report to which it relates are solely for your benefit in accordance with the terms of our assurance engagement. We consent to you providing a copy of this letter, including the attached assurance report to the CDP solely for the purpose of the CDP disclosure requirements. KPMG expressly and generally denies any duty to any other third party including CDP and to the maximum extent permitted by law, expressly disclaims and takes no responsibility for the use of this letter or the assurance report to which it relates by CDP or any third party.

Yours sincerely
KPMG AS

Anette Rønnov
Director