

Renamed and merged GRI topics

The table below displays the GRI topics that Hydro has chosen to merge or rename in the visual presentation of our materiality analysis for Brazil, page 13 in the Sustainability report for Hydro's operations in Brazil. We have renamed topics in order to make the titles more intuitive in our materiality process and more in line with the corresponding indicators that are material for Hydro. The merger is primarily done on groups of topics that concern similar issues, or on topics that is natural for Hydro to address as a whole.

Renamed and merged GRI topics

Hydro defined topic name	Original topic name(s)
Corruption	GRI 205: Anti-corruption 2016
Customer satisfaction	GRI 416: Customer health and safety 2016 GRI 417: Marketing and labeling 2016
Diversity and equal opportunity	GRI 202: Market Presence 2016 GRI 401: Employment 2016
Emergency preparedness	GRI 410: Security Practices 2016 G4 MM: Emergency preparedness G4 EU (HDD-01): Disaster/Emergency planning and response
Energy; GHG and other emissions	GRI 302: Energy 2016 GRI 305: Emissions 2016
Fines and other sanctions	GRI 307: Environmental Compliance 2016 GRI 419: Socioeconomic Compliance 2016
Impact on local communities	GRI 413: Local Communities 2016 G4-MM6-7: Local communities
Indirect economic impact	GRI 203: Indirect Economic Impacts 2016
Innovation and design thinking	HDD-2: R&D expenses in the reporting year
Land management, rehabilitation and biodiversity	GRI 304: Biodiversity 2016 G4-MM1-2: Biodiversity
Occupational health and safety	GRI 403: Occupational Health and Safety 2018
Supply chain management	GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016

Most material topics

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	GRI 414: Supplier Social Assessment 2016
Training and education	GRI 404: Training and Education 2016
Waste (incl tailings and residue)	GRI 306: Effluents and Waste 2016 G4-MM3: Effluents and Waste
Water and Climate Change	GRI 201: Economic Performance 2016 GRI 303: Water and Effluents 2018
Workers' and human rights	GRI 402: Labour/management relations 2016 G4-MM4: Labour/management relations GRI 407: Freedom of association and collective bargaining 2016 GRI 411: Rights of indigenous peoples 2016 G4-MM5: Indigenous rights GRI 412: Human Rights Assessment 2016 G4-MM9: Relocation
Anti-competitive behavior	GRI 206: Anti-competitive Behavior 2016
Closure planning	G4-MM10: Number and percentage of operations with closure plans.
Conflict minerals (to be discussed with Brazil)	Hydro defined topic
Materials	GRI 301: Materials 2016
Political contributions	GRI 415: Public Policy 2016
Artisanal and small-scale mining	G4-MM8

Other material topics

Not material topics