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Your ref

Our ref

25 August 2020

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 2019.

We have been engaged by Corporate Management Board of Norsk Hydro ASA to review the Viability Performance 2019 presented on pages 78-105 and 220-267 in Hydro's Annual Report 2019 found on <https://www.hydro.com/no-NO/investorer/reports-and-presentations/annual-reports/annual-report-2019/> and the GRI Index found on <https://www.hydro.com/globalassets/download-center/gri-index.pdf>. Our assurance report is found on pages 264-265. 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 2019, 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 1<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019 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 <sub>2e</sub> |
|-----------------|------------------------------|
| Scope 1         | 9 699 285                    |
| Scope 2         | 3 903 035                    |
| 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 2019.

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

| <b>Norsk Hydro ASA</b>                                  | <b>MWh</b> |
|---|------------|
| Consumption of fuel (excluding feed stock)              | 32 609 584 |
| Consumption of purchased or acquired electricity        | 18 174 092 |
| Consumption of self-generated non-fuel renewable energy | 9 150 000  |
| Total energy consumption                                | 59 933 676 |

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