

Bakkafrost - GRI Standards Content Index 2021

Page numbers refer to 2021 Healthy Living Sustainability Report online [here](#):

GRI STANDARD NUMBER	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION, REFERENCES, AND COMMENTS
GRI 101: FOUNDATION 2016			
ORGANIZATIONAL PROFILE			
GRI 102: GENERAL DISCLOSURES 2016	102-1	Name of the organization	Bakkafrost
GRI 102: GENERAL DISCLOSURES 2016	102-2	Activities, brands, products, and services	Fishmeal, fish oil, fish feed, hatcheries, farming, FSV, harvesting, processing, packaging, sales, biogas plant
GRI 102: GENERAL DISCLOSURES 2016	102-3	Location of headquarters	Glyvrar, Eysturoy
GRI 102: GENERAL DISCLOSURES 2016	102-4	Location of operations	Faroe Islands, Scotland, USA, UK
GRI 102: GENERAL DISCLOSURES 2016	102-5	Ownership and legal form	Listed on: Oslo Børs
GRI 102: GENERAL DISCLOSURES 2016	102-6	Markets served	Page 4, 5 and 19 (under "Why this is important")
GRI 102: GENERAL DISCLOSURES 2016	102-7	Scale of the organization	Page 4 (and latest Annual Report Bakkafrost - Reports and Presentations - Faroe Islands salmon)
GRI 102: GENERAL DISCLOSURES 2016	102-8	Information on employees and other workers	page 4, 26 and data under Healthy People Data at www.bakkafrost.com/sustainability/data
GRI 102: GENERAL DISCLOSURES 2016	102-9	Supply chain	Pages 21, 40 & 71
GRI 102: GENERAL DISCLOSURES 2016	102-10	Significant changes to the organization and its supply chain	Page 25 & 71
GRI 102: GENERAL DISCLOSURES 2016	102-11	Precautionary Principle or approach	Sustainability Management and Governance is on page 106, precautionary approach to environmental challenges is on page 14
GRI 102: GENERAL DISCLOSURES 2016	102-12	External initiatives	Page 63
GRI 102: GENERAL DISCLOSURES 2016	102-13	Membership of associations	Memberships and ratings page 112 and listed under Healthy Communities Data at www.bakkafrost.com/sustainability/data
STRATEGY			
GRI 102: GENERAL DISCLOSURES 2016	102-14	Statement from senior decision-maker	Pages 10-11
ETHICS AND INTEGRITY			
GRI 102: GENERAL DISCLOSURES 2016	102-16	Values, principles, standards, and norms of behaviour	www.bakkafrost.com/en/bakkafrost_about-us/bakkafrost_about-us/bakkafrost_vision-mission/
GOVERNANCE			
GRI 102: GENERAL DISCLOSURES 2016	102-18	Governance structure	Page 106 (under 'Sustainability management and governance')

GRI STANDARD NUMBER	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION, REFERENCES, AND COMMENTS
STAKEHOLDER ENGAGEMENT			
GRI 102: GENERAL DISCLOSURES 2016	102-40	List of stakeholder groups	Pages 108 - 110 'Stakeholder Engagement'
GRI 102: GENERAL DISCLOSURES 2016	102-41	Collective bargaining agreements	Pages 39 - 40
GRI 102: GENERAL DISCLOSURES 2016	102-42	Identifying and selecting stakeholders	Pages 108 - 110 'Stakeholder Engagement'
GRI 102: GENERAL DISCLOSURES 2016	102-43	Approach to stakeholder engagement	Pages 108 - 110 'Stakeholder Engagement'
GRI 102: GENERAL DISCLOSURES 2016	102-44	Key topics and concerns raised	Pages 108 - 110 'Stakeholder Engagement'
REPORTING PRACTICE			
GRI 102: GENERAL DISCLOSURES 2016	102-45	Entities included in the consolidated financial statements	Latest Annual Report www.bakkafrost.com/en/investor-relations/reports-and-presentations/
GRI 102: GENERAL DISCLOSURES 2016	102-46	Defining report content and topic Boundaries	Page 3
GRI 102: GENERAL DISCLOSURES 2016	102-47	List of material topics	Page 17 'Material sustainability topics'
GRI 102: GENERAL DISCLOSURES 2016	102-48	Restatements of information	Page 106-107
GRI 102: GENERAL DISCLOSURES 2016	102-49	Changes in reporting	Page 3
GRI 102: GENERAL DISCLOSURES 2016	102-50	Reporting period	Page 3
GRI 102: GENERAL DISCLOSURES 2016	102-51	Date of most recent report	9th April 2021
GRI 102: GENERAL DISCLOSURES 2016	102-52	Reporting cycle	Page 77
GRI 102: GENERAL DISCLOSURES 2016	102-53	Contact point for questions regarding the report	Page 11
GRI 102: GENERAL DISCLOSURES 2016	102-54	Claims of reporting in accordance with the GRI Standards	Page 107 (under 'Notes on the Report')
GRI 102: GENERAL DISCLOSURES 2016	102-55	GRI content index	https://www.bakkafrost.com/en/investor-relations/reports-and-presentations/
GRI 102: GENERAL DISCLOSURES 2016	102-56	External assurance	Page 115 (Under 'Independent assurance report')
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
ETHICAL CONDUCT: ANTI-CORRUPTION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 20 (under 'Ethical Conduct')
GRI 205: ANTI-CORRUPTION 2016	205-3	Confirmed incidents of corruption and actions taken	Page 114

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ETHICAL CONDUCT: ANTI-COMPETITIVE BEHAVIOUR			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	www.bakkafrost.com/en/bakkafrost_investor/bakkafrost_corporate-governance/
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Page 20 & 114
ENERGY			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 75-76
GRI 302: ENERGY 2016	302-1	Energy consumption within the organization	Pages 77-82 (Under 'Energy Consumptions and Emissions 2021') and data can be found at www.bakkafrost.com/sustainability/data
WATER			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 73
GRI 303: WATER 2016	303-1	Water withdrawal by source	Data under Healthy Environment Data www.bakkafrost.com/sustainability/data
	Own Disclosure	Recycled water	Page 73
EMISSIONS			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 75-76 (Under 'Climate Change and Energy')
GRI 305: EMISSIONS 2016	305-1	Direct (Scope 1) GHG emissions	Pages 77-82 (Under 'Energy Consumptions and Emissions 2021') and data can be found at www.bakkafrost.com/sustainability/data
GRI 305: EMISSIONS 2016	305-2	Energy indirect (Scope 2) GHG emissions	Pages 77-82 (Under 'Energy Consumptions and Emissions 2021') and data can be found at www.bakkafrost.com/sustainability/data
GRI 305: EMISSIONS 2016	305-3	Other indirect (Scope 3) GHG emissions	Pages 77-82 (Under 'Energy Consumptions and Emissions 2021') and data can be found at www.bakkafrost.com/sustainability/data
GRI 305: EMISSIONS 2016	305-4	GHG emissions intensity	Pages 77-82 (Under 'Energy Consumptions and Emissions 2021') and data can be found at www.bakkafrost.com/sustainability/data

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LOCAL POLLUTION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 64
	Own Disclosure	Fallow Time Between Production Cycles (weeks)	Information under Healthy Environment Data at www.bakkafrost.com/sustainability/data
	Own Disclosure	Organic Loading of Seabed	Information under Healthy Environment Data at www.bakkafrost.com/sustainability/data
WASTE			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 68
GRI 301: MATERIALS 2016	301-1	Materials used by weight or volume	Data under Healthy Environment Data www.bakkafrost.com/sustainability/data
GRI 306: EFFLUENTS AND WASTE	306-1	Water discharge by quality and destination	Data under Healthy Environment Data www.bakkafrost.com/sustainability/data
GRI 306: EFFLUENTS AND WASTE	306-2	Waste by type and disposal method	Data under Healthy Environment Data www.bakkafrost.com/sustainability/data
HEALTH, SAFETY AND WELLBEING			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 26-41 under 'Healthy People'
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Page 36 and data can be found at www.bakkafrost.com/sustainability/data
HUMAN CAPITAL			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 27-29
GRI 401: EMPLOYMENT 2016	401-1	New employee hires and employee turnover	Page 31 and data can be found at www.bakkafrost.com/sustainability/data
GRI 401: EMPLOYMENT 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 32
GRI 404: TRAINING AND EDUCATION 2016	404-1	Average hours of training per year per employee	Page 33
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1	Diversity of governance bodies and employees	Pages 29 & 40
HUMAN RIGHTS			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 27, 39, 40, 58, 114
	Own disclosure	Freedom of association	Pages 20, 39, 40, 114

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COMMUNITY ENGAGEMENT AND TRANSPARENCY			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 94, 99
GRI 413: LOCAL COMMUNITIES 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Pages 94 - 105 Under 'Healthy Communities'
GOVERNMENT REGULATION AND COMPLIANCE			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 20
GRI 419: SOCIOECONOMIC COMPLIANCE 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Page 17
BIODIVERSITY			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 62 - 67
	Own Disclosure	Fish escapes	Pages 62,63, 66 and data can be found at www.bakkafrost.com/sustainability/data
GRI 304: BIODIVERSITY 2016	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Page 63
	Own Disclosure	Wildlife Fatalities	Data can be found at www.bakkafrost.com/sustainability/data
COLLABORATION AND CERTIFICATION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 56
	Own Disclosure	Supply chain certification	Page 112
	Own Disclosure	Number of sites certified to ASC	Pages 12, 54, 56, 57 and 59
CUSTOMER SATISFACTION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 20
	Own Disclosure	Net promoter score	Pages 20 & 22 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Product quality score	Data can be found at www.bakkafrost.com/sustainability/data

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FISH HEALTH & WELFARE			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 42 – 61 Under ‘Healthy Salmon’
	Own Disclosure	Fish mortality rate	Pages, 47, 50, 51, 53 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Causes of reduced survival	Pages 47 & 48
	Own Disclosure	Sea lice levels	Page 50 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Sea lice treatments	Pages 22, 48, 49, 50, 52, 53, 55
	Own Disclosure	Medicine in-bath treatment	Pages, 48 and 50 and data can be found at https://www.bakkafrost.com/sustainability/data
	Own Disclosure	Medicine use in feed	Data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Non-medicinal delousing methods	Pages 48 and 50
	Own Disclosure	Antibiotic use	Pages 15, 42 & 46
	Own Disclosure	Vaccinations use	Pages 47, 54 & 55. Data can be found at www.bakkafrost.com/sustainability/data
INNOVATION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 22, 106 & 107
	Own Disclosure	Amount of money spent on new innovations	Page 114 (Under UN Global Compact progress report 9 Development and diffusion of environmentally friendly technologies)
INTERNATIONAL RELATIONS			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 23
VALUE GENERATION			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 95 & 104
	Own Disclosure	Percentage of products and services sourced locally	Pages 98 & 99
	Own Disclosure	Taxes paid	Page 99
	Own Disclosure	DKK invested in community projects	Pages 94, 99

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PRODUCT QUALITY			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Pages 17 & 42
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-1	Assesment of the health and safety impacts of product and service caterogies	Data under Healthy Salmon Data www.bakkafrost.com/sustainability/data
	Own Disclosure	Customer quality score	Page 44 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Omega 3 levels	Pages 14, 42, 43, 85, 90 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Omega 6 ratio	Page 14 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Nutritional profile	Pages 43, 90, 93 and data can be found at www.bakkafrost.com/sustainability/data
	Own Disclosure	Toxicity levels reference	Data can be found at www.bakkafrost.com/sustainability/data
RESPONSIBLE LEADERSHIP			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 94
SUSTAINABLE FISH FEED			
GRI 103: MANAGEMENT APPROACH 2016	103-1, 103-2, 103-3	Management Approach	Page 88
	Own Disclosure	Feed conversion ratio	Pages 15, 84, 85, 89
	Own Disclosure	Feed composition	Page 92 and data can be found at www.bakkafrost.com/sustainability/data

