

# Bakkafrost - GRI Standards Content Index 2019

Page numbers refer to 2019 Healthy Living Sustainability Report online here: [https://www.bakkafrost.com/media/2346/bf\\_sustainability\\_2019-web.pdf](https://www.bakkafrost.com/media/2346/bf_sustainability_2019-web.pdf)

GRI STANDARD NUMBER	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION, REFERENCES, AND COMMENTS
<b>GRI 101: FOUNDATION 2016</b>			
<b>ORGANIZATIONAL PROFILE</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-1</b>	Name of the organization	Bakkafrost
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-2</b>	Activities, brands, products, and services	Fishmeal, fish oil, fish feed, hatcheries, farming, FSV, harvesting, processing, packaging, sales, biogas plant
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-3</b>	Location of headquarters	Glyvrar, Eysturoy
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-4</b>	Location of operations	Faroe Islands
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-5</b>	Ownership and legal form	Listed on: Oslo Børs
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-6</b>	Markets served	page 4 and 12 (under 'Why it is important')
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-7</b>	Scale of the organization	page 4 (and page 12 latest Annual Report <a href="http://www.bakkafrost.com/en/investor-relations/reports-and-presentations/">www.bakkafrost.com/en/investor-relations/reports-and-presentations/</a> )
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-8</b>	Information on employees and other workers	page 4, 16 and data under Healthy People Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-9</b>	Supply chain	page 28 (under 'Why it is important') and 39 (under 'Value generation')
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-10</b>	Significant changes to the organization and its supply chain	page 6 (under '2019 in Review') 16 (under 'Why it is important') 41 (under 'Notes on the report')
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-11</b>	Precautionary Principle or approach	page 41 (under 'Sustainability management and governance')
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-12</b>	External initiatives	page 9, 41, 42-44
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-13</b>	Membership of associations	page 6, 26, 44 (under 'Memberships and ratings') and list under Healthy Communities Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>STRATEGY</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-14</b>	Statement from senior decision-maker	page 6-7
<b>ETHICS AND INTEGRITY</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-16</b>	Values, principles, standards, and norms of behaviour	<a href="http://www.bakkafrost.com/en/bakkafrost_about-us/bakkafrost_about-us/bakkafrost_vision-mission/">www.bakkafrost.com/en/bakkafrost_about-us/bakkafrost_about-us/bakkafrost_vision-mission/</a>
<b>GOVERNANCE</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-18</b>	Governance structure	page 41 (under 'Sustainability management and governance')

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<b>STAKEHOLDER ENGAGEMENT</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-40</b>	List of stakeholder groups	page 42-43
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-41</b>	Collective bargaining agreements	page 18 and 20
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-42</b>	Identifying and selecting stakeholders	page 11, 42-43
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-43</b>	Approach to stakeholder engagement	page 42-43
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-44</b>	Key topics and concerns raised	page 43
<b>REPORTING PRACTICE</b>			
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-45</b>	Entities included in the consolidated financial statements	Latest Annual Report <a href="http://www.bakkafrost.com/en/investor-relations/reports-and-presentations/">www.bakkafrost.com/en/investor-relations/reports-and-presentations/</a>
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-46</b>	Defining report content and topic Boundaries	page 11 and 41
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-47</b>	List of material topics	page 11
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-48</b>	Restatements of information	page 41
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-49</b>	Changes in reporting	No changes
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-50</b>	Reporting period	page 3
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-51</b>	Date of most recent report	10 March 2020
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-52</b>	Reporting cycle	page 3 and 41
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-53</b>	Contact point for questions regarding the report	page 7 and 44
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-54</b>	Claims of reporting in accordance with the GRI Standards	page 41 (under 'Notes on the report')
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-55</b>	GRI content index	<a href="https://www.bakkafrost.com/en/investor-relations/reports-and-presentations/">https://www.bakkafrost.com/en/investor-relations/reports-and-presentations/</a>
<b>GRI 102: GENERAL DISCLOSURES 2016</b>	<b>102-56</b>	External assurance	Page 46-47
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
<b>ETHICAL CONDUCT: ANTI-CORRUPTION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 13 (under 'Ethical conduct') and 43
<b>GRI 205: ANTI-CORRUPTION 2016</b>	<b>205-3</b>	Confirmed incidents of corruption and actions taken	page 13

GRI STANDARD NUMBER	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION, REFERENCES, AND COMMENTS
<b>ETHICAL CONDUCT: ANTI-COMPETITIVE BEHAVIOUR</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	<a href="http://www.bakkafrost.com/en/bakkafrost_investor/bakkafrost_corporate-governance/">www.bakkafrost.com/en/bakkafrost_investor/bakkafrost_corporate-governance/</a>
<b>GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016</b>	<b>206-1</b>	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	page 13
<b>ENERGY</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 28, 33-36
<b>GRI 302: ENERGY 2016</b>	<b>302-1</b>	Energy consumption within the organization	page 35 (under 'Energy consumption')
<b>WATER</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 28 and 33
<b>GRI 303: WATER 2016</b>	<b>303-1</b>	Water withdrawal by source	Data under Healthy Environment Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Recycled water	page 33
<b>EMISSIONS</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 28, 33-36
<b>GRI 305: EMISSIONS 2016</b>	<b>305-1</b>	Direct (Scope 1) GHG emissions	Page 35 (under 'Energy consumption')
<b>GRI 305: EMISSIONS 2016</b>	<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	Page 35 (under 'Energy consumption')
<b>GRI 305: EMISSIONS 2016</b>	<b>305-3</b>	Other indirect (Scope 3) GHG emissions	Page 35 (under 'Energy consumption')
<b>GRI 305: EMISSIONS 2016</b>	<b>305-4</b>	GHG emissions intensity	Page 35 (under 'Energy consumption')
<b>LOCAL POLLUTION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 28-30
	<b>Own Disclosure</b>	Fallow Time Between Production Cycles (weeks)	Information under Healthy Environment Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Organic Loading of Seabed	Information under Healthy Environment Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>

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<b>WASTE</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 28 (under 'Why it is important') and 29, 32-33
<b>GRI 301: MATERIALS 2016</b>	<b>301-1</b>	Materials used by weight or volume	Data under Healthy Environment Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>GRI 306: EFFLUENTS AND WASTE</b>	<b>306-1</b>	Water discharge by quality and destination	Data under Healthy Environment Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>GRI 306: EFFLUENTS AND WASTE</b>	<b>306-2</b>	Waste by type and disposal method	Data under Healthy Environment Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>HEALTH, SAFETY AND WELLBEING</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 16 and 19
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016</b>	<b>403-2</b>	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	page 20 and data under Healthy People Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>HUMAN CAPITAL</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 8 (under 'Healthy people') and 16-21
<b>GRI 401: EMPLOYMENT 2016</b>	<b>401-1</b>	New employee hires and employee turnover	Data under Healthy People Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>GRI 401: EMPLOYMENT 2016</b>	<b>401-2</b>	Benefits provided to full-time employees that are not provided to temporary or part-time employees	page 18
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	<b>404-1</b>	Average hours of training per year per employee	Data under Healthy People Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	<b>405-1</b>	Diversity of governance bodies and employees	page 16-17 (under 'Human capital') and data under Healthy People Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>HUMAN RIGHTS</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 16 and 20
	<b>Own disclosure</b>	Freedom of association	page 20
<b>COMMUNITY ENGAGEMENT AND TRANSPARENCY</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 37-40
<b>GRI 413: LOCAL COMMUNITIES 2016</b>	<b>413-1</b>	Operations with local community engagement, impact assessments, and development programs	page 8, 37-40

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<b>GOVERNMENT REGULATION AND COMPLIANCE</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 12-13
<b>GRI 419: SOCIOECONOMIC COMPLIANCE 2016</b>	<b>419-1</b>	Non-compliance with laws and regulations in the social and economic area	page 13
<b>BIODIVERSITY</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 21 (under 'Biosecurity')
	<b>Own Disclosure</b>	Fish escapes	page 18 (under '2018 Performance')
<b>GRI 304: BIODIVERSITY 2016</b>	<b>304-4</b>	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Data under Healthy Environment Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Wildlife Fatalities	Information under Healthy Environment Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>COLLABORATION AND CERTIFICATION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 26
	<b>Own Disclosure</b>	Supply chain certification	page 26
	<b>Own Disclosure</b>	Number of sites certified to ASC	page 26
<b>CUSTOMER SATISFACTION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 12 (under 'Healthy business') and 13-14, 23
	<b>Own Disclosure</b>	Net promoter score	page 13-14
	<b>Own Disclosure</b>	Product quality score	page 23

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<b>FISH HEALTH &amp; WELFARE</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 22, 24-25
	<b>Own Disclosure</b>	Fish mortality rate	page 24
	<b>Own Disclosure</b>	Causes of reduced survival	page 25 and information under Healthy Salmon Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Sea lice levels	page 25
	<b>Own Disclosure</b>	Sea lice treatments	Information under Healthy Salmon Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Medicine in-bath treatment	Information under Healthy Salmon Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Medicine use in feed	Information under Healthy Salmon Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Non-medicinal delousing methods	page 24 (under 'Fish health and welfare')
	<b>Own Disclosure</b>	Antibiotic use	page 24 (under 'Fish health and welfare')
	<b>Own Disclosure</b>	Vaccinations use	Information under Healthy Salmon Data at <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>INNOVATION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 14 (under 'Innovation')
	<b>Own Disclosure</b>	Amount of money spent on new innovations	page 45
<b>INTERNATIONAL RELATIONS</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 14 (under 'International relations')
<b>VALUE GENERATION</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 37 and 39
	<b>Own Disclosure</b>	Percentage of products and services sourced locally	page 39
	<b>Own Disclosure</b>	Taxes paid	page 39
	<b>Own Disclosure</b>	DKK invested in community projects	page 39

GRI STANDARD NUMBER	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION, REFERENCES, AND COMMENTS
<b>PRODUCT QUALITY</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 8, 22-24
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>	<b>416-1</b>	Assesment of the health and safety impacts of product and service caterogies	Data under Healthy Salmon Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
	<b>Own Disclosure</b>	Customer quality score	page 23
	<b>Own Disclosure</b>	Omega 3 levels	page 10
	<b>Own Disclosure</b>	Omega 6 ratio	page 10
	<b>Own Disclosure</b>	Nutritional profile	page 10
	<b>Own Disclosure</b>	Toxicity levels reference	Data under Healthy Salmon Data <a href="http://www.bakkafrost.com/sustainability/data">www.bakkafrost.com/sustainability/data</a>
<b>RESPONSIBLE LEADERSHIP</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 38 (under 'Responsible leadership')
<b>SUSTAINABLE FISH FEED</b>			
<b>GRI 103: MANAGEMENT APPROACH 2016</b>	<b>103-1, 103-2, 103-3</b>	Management Approach	page 31
	<b>Own Disclosure</b>	Feed conversion ratio	page 32 (under 'Climate change and energy')
	<b>Own Disclosure</b>	Feed composition	page 31

