

## Global Reporting Initiative (GRI) Index

Aker Solutions has reported in accordance with the GRI Standards (GRI 1: Foundation 2021 and GRI 11: Oil and Gas Sector) for the period January 1, 2022 through December 31, 2022. We have sought to report fully on all possible dimensions of the disclosures, but where this is not possible, we have reported as comprehensively as possible, based on the data systems we have. For a complete description of the individual disclosures, please see GRI's website ([www.globalreporting.org](http://www.globalreporting.org)).

The table refers to where information about each disclosure is presented in our: 2022 Sustainability Report (SR), Appendix to the 2022 Sustainability Report (Appendix); 2022 Annual Report; 2022 Remuneration Report; 2022 Corporate Governance Report; or company website.

### GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-1 Organizational details	2022 Annual Report, Notes to the Consolidated Financial Statements: Note 1 (Company Information), Note 26 (Subsidiaries and NCIs), Notes to the Parent Company Financial Statements: Note 9 (Shareholders)
	2-2 Entities included in the organization's sustainability reporting	2022 Annual Report, Notes to the Consolidated Financial Statements: Note 26 (Subsidiaries and NCIs). Consolidation practice is described further in each material topic section of this report.
	2-3 Reporting period, frequency and contact point	Aker Solutions follows an annual reporting cycle, January 1 - December 31, for both its sustainability reporting and financial reporting. The 2022 report is for the calendar year 2022 and published March 20, 2023. <a href="mailto:sustainability@akersolutions.com">sustainability@akersolutions.com</a>
	2-4 Restatements of information	The data included in the 2021 Sustainability Report for scope 3 emissions has been restated in 2022 report. In 2021, only emissions data from scope 3, category 6 (business travel) was included. In the 2022 report, we include emissions data from 7 categories within scope 3 for 2021. The data included in the 2021 Sustainability Report for total waste including hazardous waste and recycled waste excluding hazardous waste has been restated in the 2022 report. In 2021, there was an error in the units of weight for one Aker Solutions location. In the 2022 report, the 2021 data has been corrected.
	2-5 External assurance	Aker Solutions does not have a policy regarding external assurance for sustainability reporting. The company's sustainability policy states that Aker Solutions shall publish an annual sustainability report and adhere to the required and recommended ESG reporting frameworks and disclosures, including the GRI reporting standard, the annual CDP reporting process and report on climate risk in line with the TCFD recommendations. Pursuing external assurance for the 2022 Sustainability Report was discussed and agreed by the company's Audit Committee at the time of approval of the 2021 Sustainability Report. The SVP Sustainability and the Sr. Manager, ESG Reporting have overseen the process of external assurance for the 2022 Sustainability Report. The 2022 report has been reviewed and approved by the Audit Committee and Board of Directors. For 2022, Aker Solutions' GRI reporting and selected sustainability metrics have been subject to a limited assurance audit engagement by PwC. More information can be found in the appendix of the 2022 Sustainability Report. Aker Solutions has contracted PwC to serve as financial auditor and provide limited assurance on 2022 sustainability reporting.
	2-6 Activities, value chain and other business relationships	2022 Annual Report, Notes to the Consolidated Financial Statements: Note 3 (Revenue), Note 4 (Segments), Note 29 (JV Transaction) Aker Solutions' supply chain management team works with around 13,000 direct and indirect suppliers across the globe. Material costs comprise the bulk of our budget and play a significant role in the success of the business. Sourcing IT services, travel and temporary personnel are important parts of our indirect procurement. Through our international presence, we establish mutually beneficial relationships with local suppliers and subcontractors. Their local presence, knowledge and expertise enables us to perform well in a complex industrial landscape and remote locations. In Aker Solutions, supply chain management includes project and yard procurement, subcontracting, sourcing, global category management, supplier quality and surveillance, material planning, inventory management and logistics. <a href="https://www.akersolutions.com/suppliers">https://www.akersolutions.com/suppliers</a>
	2-7 Employees	Appendix: Key Staff Figures The 2.5% increase in own employees during the reporting period is not considered a significant fluctuation and is explained by a small increase in turnover due to an active employment market in 2022.

2-8 Workers who are not employees	<p>Appendix: Key Staff Figures</p> <p>The increase in contract staff from 24.8% in 2021 to 32% in 2022 is related to an increase in existing project-related work from a client and is not of permanent nature (work related to the oil tax package provided by the Norwegian authorities during the COVID-19 pandemic). The typical background of contract staff is engineering, professional background (mechanical, NDT certificate, etc.) and a small portion of other backgrounds (planning, procurement and finance). The company has a growth strategy for 2023 and will seek to increase the number of permanent staff. This has been challenging in 2022 due to an upswing in the employment market resulting in: 1) preference by many workers to utilize a temporary contract due to a higher pay rate; 2) very few unemployed workers with a suitable professional background applying to permanent positions.</p>
2-9 Governance structure and composition	<p>2022 Corporate Governance Report 2022 Remuneration Report <a href="http://www.akersolutions.com/boardofdirectors">www.akersolutions.com/boardofdirectors</a></p>
2-10 Nomination and selection of the highest governance body	<p>2022 Corporate Governance Report 2022 Remuneration Report</p>
2-11 Chair of the highest governance body	<p>The chair of the highest governance body is not a senior executive in Aker Solutions.</p>
2-12 Role of the highest governance body in overseeing the management of impacts	<p>Aker Solutions' Board of Directors, the highest governance body, is responsible for overseeing and safeguarding management of our sustainability work. Sustainability is a standard topic on the agenda for the quarterly Audit Committee meetings where material impacts, policies, reporting and other key topics are discussed and reported. This report is discussed, reviewed and approved by the Board and Audit Committee in the first quarter of the year.</p>
2-13 Delegation of responsibility for managing impacts	<p>SR, Sustainability at Aker Solutions - Sustainability and Corporate Governance</p>
2-14 Role of the highest governance body in sustainability reporting	<p>The annual sustainability report is discussed, reviewed and approved by the Board and Audit Committee in the first quarter of the year.</p>
2-15 Conflicts of interest	<p>2022 Corporate Governance Report</p>
2-16 Communication of critical concerns	<p>2022 Corporate Governance Report SR, Sustainability at Aker Solutions, Human Rights, Anti-corruption and Bribery</p>
2-17 Collective knowledge of the highest governance body	<p>E-learnings and other educational opportunities on Human Rights and other ESG-related topics were offered to employee-elected members of Aker Solutions' Board of Directors in 2022 and will be expanded to full Board in 2023.</p>
2-18 Evaluation of the performance of the highest governance body	<p>2022 Corporate Governance Report 2022 Remuneration Report 2022 Annual Report, Notes to the Consolidated Financial Statements: Note 30 (Related Parties and Key Management Compensation) The Board of Directors performs annual evaluations of its work and competencies.</p>
2-19 Remuneration policies	<p>2022 Remuneration Report <a href="http://www.akersolutions.com/boardofdirectors">www.akersolutions.com/boardofdirectors</a> <a href="https://www.akersolutions.com/globalassets/investors/agm/2021/executive-remuneration-policy.pdf">https://www.akersolutions.com/globalassets/investors/agm/2021/executive-remuneration-policy.pdf</a> In 2022, Aker Solutions defined 12 corporate milestones to track the progress of the Climate Action Plan. These were included in the functional balanced scorecard for the company with KPIs linked to executive variable pay programs.</p>
2-20 Process to determine remuneration	<p>2022 Remuneration Report 2022 Corporate Governance Report <a href="#">Executive Remuneration Policy for Aker Solutions</a> <a href="#">Minutes from Annual General Meeting on April 14, 2021</a> where Executive Remuneration Policy (agenda item #7) for Aker Solutions was approved, with voting results.</p>

	2-21 Annual total compensation ratio	<p>The organization's highest paid individual is the CEO.  Total compensation ratio (CEO vs. employee median): 11.3  Ratio of change in total compensation (CEO vs. employee median): 1.1  Ratio of change in fixed compensation (CEO vs. employee median): 0.9  The comparisons are done using the reported total compensation for the CEO and the total compensation for all employees (ex. CEO) in Norway. Additional information on CEO remuneration can be found in the Remuneration Report 2022.</p>
	2-22 Statement on sustainable development strategy	SR, CEO Introduction
	2-23 Policy commitments	<p>SR, Sustainability at Aker Solutions  Aker Solutions' Management System is governed by 12 policies that are anchored at the highest level in the organization. Policies are communicated to employees, partners and stakeholders through our website, external agreements where applicable and internally on our enterprise management system. <a href="https://www.akersolutions.com/policies">https://www.akersolutions.com/policies</a>  Since 2008, Aker Solutions has been a signatory to the UN Global Compact and is committed to its 10 principles. We respect and adhere to the precautionary principle (Principle 7).</p>
	2-24 Embedding policy commitments	SR, Anti-corruption and bribery
	2-25 Processes to remediate negative impacts	SR, Anti-corruption and bribery, Human Rights
	2-26 Mechanisms for seeking advice and raising concerns	SR, Anti-corruption and bribery, Human Rights, Human Capital
	2-27 Compliance with laws and regulations	<p>There were no significant instances of non-compliance with laws and regulations that resulted in fines or sanctions during the reporting period. Aker Solutions defines a significant instance as resulting in a legal conviction or monetary fine.</p>
	2-28 Membership associations	<p>SR, Sustainability at Aker Solutions  Aker Solutions has formal participation and memberships in many industry and membership associations and advocacy and non-governmental organizations. We participate in governance bodies and advisory committees where relevant. A sample of organizations across the industry, environment and social spectrum is below:  Offshore Norge   NHO / Norsk Industri   RenewableUK   Business Network for Offshore Wind   Samarbeidsforum for havvind (Cooperation forum for Offshore Wind)   National Ocean Industries Association (NOIA)   International Association of Oil and Gas Producers (IOGP)   Brazilian Petroleum and Gas Institute (IBP)   Brazilian Association of Petroleum Services Companies (ABESPetro)   Norwegian Brazilian Chamber of Commerce / Norwegian American Chamber of Commerce (NBCC / NACC)   HUB Ocean   CDP   Maritime Cleantech   First Movers Coalition (FMC)   Stiftelsen VI   Aker Dæhlie / GB Snowsport  We are also active members of local and regional industry, safety, community and ESG organizations in the countries where we do business.</p>
	2-29 Approach to stakeholder engagement	<p>SR, Sustainability at Aker Solutions - Materiality Determination  Appendix: Stakeholder Engagement Table  <a href="#">Materiality Assessment Report</a></p>
	2-30 Collective bargaining agreements	<p>In 2022, 71% of Aker Solutions' own employees were covered by collective bargaining agreements. The company's commitment to human and labor rights is covered by the Global Framework Agreement between Aker ASA and the Norwegian and international trade unions Fellesforbundet, IndustriALL Global Union, NITO and Tekna and our own Human Rights Policy. Aker Solutions is committed to follow the Norwegian Labor Disputes Act (Arbeidstvistloven) in regards to regulations surrounding collective bargaining agreements, and to use these agreement as the standard for all other employees. This is in essence to not discriminate between the two groups, captured in the principle of invariability (Ufravikelighetsprinsippet ihht Arbeidstvistloven) § 6 of the Labor Disputes Act, who governs this.</p>

**MATERIAL TOPICS**

GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR, Sustainability at Aker Solutions - Materiality Determination <a href="#">Materiality Assessment Report</a>	
	3-2 List of material topics	SR, Sustainability at Aker Solutions - Materiality Determination No changes to material topics from 2021 to 2022: Climate Impacts and GHG Emissions; Enabling the Energy Transition; Energy Management; Waste and Spills Management; Biodiversity; Health, Safety and Well-being; Human Rights; Human Capital; Diversity and Equal Opportunity; Responsible Supply Chain; Anti-corruption and Bribery; Data Privacy and Security; Emergency Preparedness.	

**Climate Impacts and GHG Emissions**

GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Climate Impacts and GHG Emissions <a href="#">Materiality Assessment Report</a>	11.1.1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR, Climate Impacts and GHG Emissions Appendix: Environmental Figures <a href="#">GHG Emissions Methodology Statement</a>	11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	SR, Climate Impacts and GHG Emissions Appendix: Environmental Figures <a href="#">GHG Emissions Methodology Statement</a>	11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	SR, Climate Impacts and GHG Emissions Appendix: Environmental Figures There is no base year selected for Scope 3 GHG emissions. Aker Solutions does not have data on biogenic CO <sub>2</sub> emissions for scope 3. <a href="#">GHG Emissions Methodology Statement</a>	11.1.7
	305-4 GHG emissions intensity	SR, Climate Impacts and GHG Emissions Appendix: Environmental Figures <a href="#">GHG Emissions Methodology Statement</a>	11.1.8
	305-5 Reduction of GHG emissions	SR, Climate Impacts and GHG Emissions Appendix: Environmental Figures <a href="#">GHG Emissions Methodology Statement</a>	11.2.3

**Enabling the Energy Transition**

GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Enabling the Energy Transition SR, Sustainability in Aker Solutions At the end of 2022, renewables and transitional energy solutions represented 22 percent of Aker Solutions' revenue. <a href="#">Materiality Assessment Report</a>	11.2.1 11.14.1
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GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2022 Annual Report, Notes to the Consolidated Financial Statements: Income Statement, Note 4 (Operating Segments), Note 6 (Other Operating Expenses), Note 5 (Personnel Expenses), Note 7 (Finance Income and Expenses). Appendix: Country by Country Report Aker Solutions does not report on payments to governments by country (except for tax included in the Country by Country reporting ) or on community investments. Paid taxes include income taxes, withholding taxes and other corporate taxes, but does not include value added taxes (VAT) and other indirect taxes. In addition to corporate taxes, Aker Solutions' activities contribute directly and indirectly to government tax revenues in many countries where we operate. In Norway, as (Nw: Arbeidsgiveravgift) payment was NOK 1,016 million and in addition, the total amount withheld and paid an example, the national insurance contribution to the tax authorities on behalf of our employees was NOK 2,119 million.	11.14.2
	201-2 Financial implications and other risks and opportunities due to climate change	2022 Annual Report, Notes to the Consolidated Financial Statements: Note 32 (Climate Risk) <a href="#">Climate-related Risk (TCFD) Report</a>	11.2.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Predefined disclosure from Oil & Gas Standard that is not relevant for Aker Solutions	11.14.4
	203-2 Significant indirect economic impacts	Predefined disclosure from Oil & Gas Standard that is not relevant for Aker Solutions	11.14.5
<b>Energy Management</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Energy Management <a href="#">Materiality Assessment Report</a>	11.1.1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR, Energy Management Appendix: Environmental Figures Aker Solutions does not sell energy. Heating and cooling are reported in electricity consumption. Conversion factors used are DEFRA 2016 and 2022.	11.1.2
	302-2 Energy consumption outside of the organization	Aker Solutions does not have data on energy consumption outside the organization.	11.1.3
	302-3 Energy intensity	SR, Climate Impacts and GHG Emissions SR, Energy Management Appendix: Environmental Figures	11.1.4
	302-4 Reduction of energy consumption	SR, Energy Management Appendix: Environmental Figures	
<b>Waste and Spills Management</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Waste and Spills Management <a href="#">Materiality Assessment Report</a>	11.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SR, Waste and Spills Management	11.5.2
	306-2 Management of significant waste-related impacts	SR, Waste and Spills Management Appendix: Environmental Figures	11.5.3
	306-3 Waste generated	SR, Waste and Spills Management Appendix: Environmental Figures	11.5.4
	306-4 Waste diverted from disposal	Appendix: Environmental Figures	11.5.5
	306-5 Waste directed to disposal	Appendix: Environmental Figures	11.5.6
GRI 306: Effluents and Waste 2016	306-3 Significant Spills	SR, Waste and Spills Management Appendix: Environmental Figures	11.8.2

<b>Biodiversity</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Biodiversity Aker Solutions does not currently have any processes to track the company's impact on biodiversity. A biodiversity screening assessment process will be established in 2023 and will provide improved reporting on this topic in the future. <a href="#">Materiality Assessment Report</a>	11.4.1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR, Biodiversity Aker Solutions facility in Verdal, Norway located at Hamnevegen 7, NO-7652. Near Verdalselvas outlet, Ørin Nord, Verdal municipality, Norway. No subsurface or underground land owned, leased or managed by the organization is in the high biodiversity value area. Aker Solutions' current facility and operations (office space, manufacturing area and storage area) are adjacent to a protected high biodiversity value area. Future plans to expand Aker Solutions' footprint in the area exclude the high biodiversity value area. However, this is subject to the final outcome of the nature impacts study commissioned by the local council (land owner). There are ongoing discussions with relevant stakeholders. Aker Solutions owns 600,000m <sup>2</sup> of land as current operations, adjacent to the high biodiversity area. The area is an intertidal areas, flooded at high tide. The area is a protected status area: the Ørin Nature Reserve, owned by the Verdal municipality. Established in 1993, the reserve is part of the Trondheims-fjord wetland system and has Ramsar status due to its importance as a rest area for migratory wetland birds. The area is therefore considered to be of international conservation value.	11.4.2
	304-2 Significant impacts of activities, products and services on biodiversity	SR, Biodiversity	11.4.3
	304-3 Habitats protected or restored	Predefined disclosure not relevant for Aker Solutions	11.4.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR, Biodiversity Aker Solutions facility in Verdal is adjacent to a high biodiversity value area, the Ørin Nature Reserve. The municipality of Verdal, Norway engaged a third party to conduct a study on wildlife in the Ørin Nord and adjacent areas. A total of 254 bird species have been recorded in the area, of which 72 species (28 %) are on the national red list of threatened and vulnerable species. Numbers by level of extinction risk: CR: 7; EN: 12; VU: 29; NT: 24	11.4.5
<b>Healthy, Safety and Well-being</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Health, Safety and Well-being <a href="#">Materiality Assessment Report</a>	11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR, Health, Safety and Well-being	11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	SR, Health, Safety and Well-being	11.9.3
	403-3 Occupational health services	SR, Health, Safety and Well-being	11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR, Health, Safety and Well-being	11.9.5
	403-5 Worker training on occupational health and safety	SR, Health, Safety and Well-being	11.9.6
	403-6 Promotion of worker health	SR, Health, Safety and Well-being	11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR, Health, Safety and Well-being	11.9.8

GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Aker Solutions' HSSE Management System covers all workers on our sites, no exclusions.	11.9.9
	403-9 Work-related injuries	Appendix: Injuries by Type and Region	11.9.10
	403-10 Work-related ill health	SR, Health, Safety and Well-being	11.9.11
<b>Human Rights</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Human Rights <a href="https://www.akersolutions.com/sustainability/respecting-and-promoting-human-rights/">Materiality Assessment Report</a> <a href="https://www.akersolutions.com/sustainability/respecting-and-promoting-human-rights/">https://www.akersolutions.com/sustainability/respecting-and-promoting-human-rights/</a>	11.12.1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Aker Solutions has not identified any significant risk for incidents of forced or compulsory labor within the company's own operations or for level 1 suppliers. Aker Solutions has operations in 22 countries and some of these may have suppliers or organizations that are considered at risk. Our process for risk management in our own operations and within our supply chain is described in this report in the Anti-corruption and bribery section, the Human Rights section, and the Responsible Supply Chain section. The Freedom House map included in the Human Rights section also shows the 22 countries where Aker Solutions has operations along with the global freedom score for each of these countries. This can be used as an indicator of which countries may have the most risk.	11.12.2
<b>Human Capital</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Materiality Assessment Report</a>	11.10.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix: Key Staff Figures	11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation include, as a minimum: life insurance, health care, disability and invalidity coverage, parental leave (follows local legislation), retirement provision, offer of buying stock ownership, others including discounts of services, etc. Temporary or part-time employees have, by Norwegian law, a right to minimum benefits but less extensive than full-time employees. For this purpose, significant locations of operation are locations with more than 250 permanent employees and 1/3 of hired in, with a normal distribution of diversity (e.g. nationality, gender and background) 2022 Remuneration Report, Remuneration of the Executive Management Team	11.10.3
	401-3 Parental Leave	Appendix: Key Staff Figures Partial reporting on Norway, UK, Malaysia, India, Angola, Brazil and Brunei. For the remaining countries where Aker Solutions has employees, data is unavailable because: 1) There was no parental leave recorded during the reporting period (leave taken in 2021 and reported for 2022) possibly because these locations have few employees, or 2) Privacy laws don't allow leave to be recorded, or 3) Leave requirements are classified differently under country regulation, or 4) Some countries were not part of Aker Solutions for 2021 data due to the timing of the merger with Kvaerner.	11.10.4 11.11.3
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Regarding organizational changes that will affect employees, Aker Solutions follows the legal requirements for national legislation on the minimum requirements of notification period in the countries where there are operations. The legislation varies, but for most countries this is 12 weeks, though it can be as few as 4 weeks in some countries. The notice period and provisions for consultation and negotiation are specified in collective agreements in Norway. There are employee representatives on the Board of Directors and at a local level that have engagement in and dialogue on these topics. An EWC (European Works Council) and Global Work Council (India, Malaysia, Brazil, USA, Angola) is established for information and consultation between employee representatives and the company's top management.	11.10.5



GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Partial reporting. Average hours training per employee is 6.1 hours in 2022. This does not include project-specific training that is client-paid. Aker Solutions does not have data by gender or employee category.	11.10.6 11.11.4
	404-2 Programs for upgrading employee skills and transition assistance programs	SR, Human Capital Aker Solutions has severance pay programs in all countries where the company has employees. Additional transitional assistance programs, such as job placement services and retraining programs exist in various countries, based on legal and/or union-mandated requirements and local job market evaluation and needs. This is in line with our global policy.	11.10.7
	404-3 Percentage of employees receiving regular performance and career development reviews	12.86% of employees are registered with performance reviews in People Portal, Aker Solutions' performance management system. (26.0% of female office personnel, 73.8% of male office personnel, 0.2% of unknown gender) These numbers include former Kværner personnel. The reason for decline in this number from 2021 is believed to be 1) Performance review due date is April 2023. Report is published in March 2023, during the process for completion; 2) Introduction of several new modules in People Portal has led to some technical issues in relation to recording conversations correctly. A total of 87.14 % (all gender) is registered at the final stage of review in the system (but not completed).	
<b>Diversity and Equal Opportunity</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Diversity and Equal Opportunity <a href="#">Materiality Assessment Report</a>	11.11.1
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Predefined disclosure not relevant for Aker Solutions	11.11.2 11.14.3
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR, Diversity and Equal Opportunity Appendix: Key Staff Figures AKSO 2022 Board of Directors: Male 55% (6), Female 45% (5), Age: 30-50: 18% (2), 50+: 82% (9) Aker Solutions does not, unless required or necessary for compliance with local laws and regulations, gather sensitive data on employees or members of governance bodies, including many indicators of diversity such as ancestry and ethnic origin, creed, disability, or inclusion in vulnerable groups. <a href="https://www.akersolutions.com/who-we-are/board-of-directors/">https://www.akersolutions.com/who-we-are/board-of-directors/</a>	11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	Partial reporting for UK and Norway only. Global data is not in a format that is easily accessible or comparable from country to country. We expect to include information on gender pay gap from additional countries in future reporting. In the UK, we report publicly and to the government on the gender pay gap. The 2022 report will be published in March 2023. The 2021 report can be found here: <a href="https://www.akersolutions.com/globalassets/cr/downloads/uk-gender-pay-gap-report-2021.pdf">https://www.akersolutions.com/globalassets/cr/downloads/uk-gender-pay-gap-report-2021.pdf</a> Information for the Norwegian Pay Gap can be found in the SR, Diversity and Equal Opportunity section.	11.11.6
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR, Anti-corruption and Bribery These cases are followed up in the whistleblower channel and by People & Organization function as individual personnel cases but are not reported in a system. Follow up and actions taken in these cases are in line with company policy. Information unavailable / incomplete: Reporting of number of cases and number of these which are within discrimination is unavailable in current report system. Business Integrity & Compliance team together with People & Organization function are reviewing adding/making a functionality for this reporting in to current reporting system.	11.11.7
<b>Responsible Supply Chain</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Responsible Supply Chain <a href="#">Materiality Assessment Report</a>	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Aker Malaysia - 35.04% Aker Brazil - 82.41% Aker USA - 70.11% Aker Norway - 85.17% Aker United Kingdom - 79.51% Local suppliers do not have trans-national payments. These locations cover more than 90% of Aker Solutions total spend in 2022, with Norway being the highest spend, covering more than 75% of total spend.	11.14.6



GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	100% (560) Suppliers, when onboarded, are requested to perform a self assessment through a questionnaire, where as minimum Supplier needs to address HSSE management, Environment & Sustainability Goals. Supplier shall provide some documentation during this assessment.	
	308-2 Negative environmental impacts in the supply chain and actions taken	SR, Responsible Supply Chain - Performance In 2022, 560 new suppliers were assessed for environmental impacts as part of the onboarding process. Aker Solutions has identified the steel industry as a hot spot for emissions. Due to the nature of Aker Solutions' business, steel is one of the main commodities purchased. In 2022, Aker Solutions created a internal steel forum that works to assess the maturity and capability of steel mills to reduce their scope 1 and 2 emissions. Road maps and strategies are in place to move from Blast Furnace (BF) to Electric Arc Furnace (EAF). Aker Solutions also began accessing the top 20 strategic suppliers on their readiness to provide Environmental Product Declarations (EPD) and requesting for products delivered in 2022.	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	100% (560) Suppliers, when onboarded, are requested to perform a self assessment through a questionnaire, where as minimum Supplier needs to address HSSE management, Environment & Sustainability Goals and Human Rights & Anti-Corruption. Supplier shall provide some documentation during this assessment.	11.10.8 11.12.3
	414-2 Negative social impacts in the supply chain and actions taken	SR, Responsible Supply Chain - Performance In 2022, 560 new suppliers were assessed for social impacts as part of the onboarding process. Aker Solutions assesses suppliers health and safety through audits and, for an average of 100 suppliers per month, we request total recordable incident and lost time incident number and calculate the frequency for each (TRIF and LTIF). Based on these results we access and create action plans together with our suppliers to improve their health and safety performance and systems.	11.10.9
<b>Anti-corruption and Bribery</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Anti-corruption and Bribery <a href="#">Materiality Assessment Report</a>	11.20.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	SR, Anti-corruption and Bribery Data not available for percent of operations assessed in 2022. Corruption risk is included in overall compliance risk assessment and is included in the global ERM process. We have compliance risk assessments for business segments which include corruption risk among other risks. The annual Corruption Perceptions Index map from Transparency International is included in the Anti-corruption and bribery section and shows the 22 countries where Aker Solutions has operations along with the CPI score for each of these countries. This can be used as an indicator of which countries may have the most risk.	11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	SR, Anti-corruption and Bribery, Human Rights SR, Appendix: Business Ethics Training Overview All 11 members (100%) of Board of Directors have had anticorruption policies and procedures communicated to them. Members of the Board of Directors are from Norway (9) and Denmark (2). Except for the 4 employee-elected members (all in Norway) of the Board who would have received Aker Solutions annual Code of Conduct e-learning, we have not completed Aker Solutions-specific training on anti-corruption for the Board of Directors in 2022. It can be assumed that some of the members of our Board have received this training from other organizations where they participate. <a href="https://www.akersolutions.com/sustainability/driving-a-responsible-and-sustainable-supplier-base/">https://www.akersolutions.com/sustainability/driving-a-responsible-and-sustainable-supplier-base/</a>	11.20.3
	205-3 Confirmed incidents of corruption and actions taken	SR, Anti-corruption and Bribery Total number and nature of confirmed incidents of corruption: none in 2022. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption: none in 2022 Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption: none in 2022 SR, Sustainability at Aker Solutions, Ongoing proceedings	11.20.4

Additional sector disclosures	Describe the approach to contract transparency, including: <ul style="list-style-type: none"> <li>• whether contracts and licenses are made publicly and, if so, where they are published;</li> <li>• if contracts or licenses are not publicly available, the reason for this and actions taken to make them public in the future.</li> </ul>	Aker Solutions complies with applicable legislation and rules for companies listed on the Oslo Stock Exchange and the Oslo Børs Code of Practice for IR of July 1, 2019. <a href="https://www.akersolutions.com/investors/corporate-governance/investor-relations-policy/">https://www.akersolutions.com/investors/corporate-governance/investor-relations-policy/</a>	11.20.5
	List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers.	2022 Annual Report, Notes to the Consolidated Financial Statements: Note 30 (Related Parties and Key Management)	11.20.6

### Data Privacy and Security

GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Data Privacy and Security <a href="#">Materiality Assessment Report</a> Actions to manage actual and potential positive impacts from Data Privacy and Security are not relevant for Aker Solutions.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR, Data Privacy and Security Aker Solutions has not received any substantiated or unsubstantiated complaints related to breaches of customer privacy in 2022. There were no identified leaks, thefts or losses of customer data in the reporting period.	

### Emergency Preparedness

GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Emergency Preparedness <a href="#">Materiality Assessment Report</a>	11.8.1
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### Non-GRI Disclosures

SASB Oil and Gas Services Critical Incident Risk Management	Description of management systems used to identify and mitigate catastrophic and tail-end risks	SR, Emergency Preparedness	
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## Topics in the applicable GRI Sector Standards determined as not material

TOPIC	EXPLANATION
<b>GRI 11: Oil and Gas Sector</b>	
Water and Effluents	At Aker Solutions, we recognize the importance of responsible management of water resources. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. There is minimal water usage in our operations and we ensure proper treatment and disposal of any wastewater, therefore the potential for impact within this area is not substantial. We will continue to monitor and assess the water-related risks and opportunities of our operations and will reevaluate the materiality of this topic in the future.
Air Emissions	At Aker Solutions, we recognize the importance of responsible management of emissions to air. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. Aker Solutions is not an operator in the oil and gas sector. We do not engage in activities such as production, processing, refining or other oil and gas operation-related activities that can release substantial pollutants to air. Therefore, the potential for impact within this area is not substantial for Aker Solutions. We will continue to monitor and assess the air emissions-related risks and opportunities of our operations and will reevaluate the materiality of this topic in the future.
Closure and Rehabilitation	At Aker Solutions, we understand the importance of responsible closure and rehabilitation of our assets and facilities. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance because we do not currently have plans to close sites. We will continue to monitor and assess the closure and rehabilitation risks and opportunities of our operations and will reevaluate the materiality of this topic in the future. We are reporting on GRI 402 Labor and Management Relations and GRI 404 Training and Education as part of our material topic, Human Capital.
Freedom of Association and Collective Bargaining	At Aker Solutions, we understand the importance of freedom of association and collective bargaining as fundamental human rights and rights at work. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. Over 70% of our employees are already covered by CBAs. Because of this, the potential impact of this topic is not substantial to Aker Solutions. We are committed to ensuring that our employees are treated with respect, dignity, and fairness, and we have implemented policies and procedures to support the protection of these rights. We comply with all relevant laws and regulations regarding freedom of association and collective bargaining, and we have a process in place for employees to raise any concerns about these rights. We will continue to monitor and assess the risks and opportunities related to freedom of association and collective bargaining, and we will re-evaluate the materiality of this topic in the future.
Local Communities	At Aker Solutions, we understand the importance of engaging with and understanding the impact of our operations on local communities. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. While we have implemented programs to engage with local communities and understand their concerns, we do not feel the potential impacts should be prioritized as a material topic as this engagement and cooperation is already a normal part of our operations. We will continue to monitor and assess the risks and opportunities related to local communities and we will re-evaluate the materiality of this topic in the future.
Land and Resource Rights	At Aker Solutions, we understand the importance of ensuring fair and equitable use of land and natural resources. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance because we have no significant impacts on land and resources rights from our operations. We will continue to monitor and assess the risks and opportunities related to land and resource rights and we will re-evaluate the materiality of this topic in the future.
Rights of Indigenous Peoples	At Aker Solutions, we have the utmost respect for the rights of indigenous peoples. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. We do not operate in areas with significant populations of indigenous peoples and therefore do not anticipate any significant impacts on their rights. We will continue to monitor and assess the risks and opportunities related to the rights of indigenous peoples and we will re-evaluate the materiality of this topic in the future.
Conflict and Security	At Aker Solutions, we recognize the potential impact of our activities on conflict and security in the communities and regions where we operate. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance. While we recognize the importance of addressing potential issues related to conflict and security, we believe that our current practices and approach effectively mitigate any potential risks or impacts in this area. We will continue to monitor and assess the risks and opportunities related to conflict and security and we will re-evaluate the materiality of this topic in the future.

Anti-competitive Behavior	At Aker Solutions, we are committed to conducting our business ethically and in compliance with all laws and regulations. While we recognize that anti-competitive behavior is a concern in the oil and gas sector, it is not a material issue for our business because we operate in a highly competitive global market that we do not dominate, with high barriers to entry and large, well-integrated players. We are also not an operator dominating a market in this sector. We will continue to monitor and assess the risks and opportunities related to anti-competitive behavior and we will re-evaluate the materiality of this topic in the future.
Payments to Governments	At Aker Solutions, we are committed to conducting our business in a transparent and lawful manner. However, after conducting a review of our operations and potential impacts, we have determined that this topic is not a material concern for our business operations and sustainability performance because the potential impacts are minimal. Our payments to governments are in line with all applicable laws and regulations and we have robust internal controls in place to ensure compliance. We will continue to monitor and assess the risks and opportunities related to payments to governments and we will re-evaluate the materiality of this topic in the future. We are reporting on GRI 201 Economic Performance as part of our material topic, Enabling the Energy Transition.
Public Policy	At Aker Solutions, we believe that our primary responsibility is to operate in an efficient, safe and responsible manner that is in the best interests of our shareholders and stakeholders. While we understand the importance of public policy and its impact on society, we have determined that the topic of public policy advocacy is not material to our organization because our focus remain on meeting the needs of our customers, while being compliant with the laws and regulations of the countries in which we operate. Since we are not an operator in this sector, we have minimal power to influence public policy. We will continue to monitor and assess the risks and opportunities related to public policy and we will re-evaluate the materiality of this topic in the future.