

# GRI INDEX

All references are to Aibel Group Annual Report unless otherwise specified.

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
<b>COMPULSORY INDICATORS</b>		
<b>ORGANISATIONAL PROFILE</b>		
102-1	Name of the organisation	Aibel Group
102-2	Activities, brands, products, and services	<a href="http://aibel.com/en/our-business">http://aibel.com/en/our-business</a>
102-3	Location of headquarter	Sandnes, Norway
102-4	Location of operations	AR, page 7
102-5	Ownership and legal form	AR, page 6-7
102-6	Markets served	AR, page 24-25
102-7	Scale of organisation	AR, page 7 and page 26
102-8	Information on employees	AR page 21.  Total number reported, but not broken down by the specified categories. Partially reported, missing ratio men/women/ temporary employees.
102-9	Company's Supply Chain	AR, page 13.
102-10	Significant changes to the organisation and its supply chain	This is the first GRI-report.
102-11	Precautionary Principle or approach	Aibel Group is 14001 certified.
102-12	Participation in external sustainability initiatives	UN Global Compact UN Sustainable Development Goals GRI
102-13	Membership of associations	The Federation of Norwegian Industries
<b>STRATEGY</b>		
102-14	Statement from senior decision-maker	AR, page 4-5
<b>ETHICS AND INTEGRITY</b>		
102-16	Key impacts, risks, and opportunities	Code of Conduct and CR Policy.
<b>GOVERNANCE</b>		
102-18	Values, principles, standards, and norms of behaviour	The Board is responsible for the management of the Aibel Group and the proper organisation of its operations. The Chief Executive Officer (CEO) is the highest-ranking corporate officer (executives) in the management of Aibel's global Business Units. The Group Executive President's (EVP's) are responsible for and shall ensure that the business units they manage are run and further developed in accordance with Aibel's way of doing business; the governance and organisational culture through the vision and values, Code of Conduct, group policies and procedures and leadership expectations.  We consider good corporate governance to be a prerequisite for value creation and trustworthiness and for access to capital.  For further information, please see our Code of Conduct booklet. <a href="http://aibel.com/en/docs/dokumenter/code-of-conduct-2017_eng">http://aibel.com/en/docs/dokumenter/code-of-conduct-2017_eng</a>

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
<b>STAKEHOLDER ANALYSIS</b>		
102-40	List of stakeholder groups	AR, page 9
102-41	Percentage of employees covered by collective bargaining agreements	For Norway, the number is 100%, for the other operations we do not have data.
102-42	Identifying and selecting stakeholders	AR, page 9
102-43	Approach to stakeholder engagement	AR, page 9
102-44	Key topics and concerns raised	AR, page 9
<b>REPORTING PRACTICE</b>		
102-45	Entities included in the consolidated financial statements	AR, page 24
102-46	Defining report content and topic Boundaries	AR, page 23
102-47	List of material topics	Following a stakeholder and materiality analysis in line with GRI's requirements, Aibel's material topics can be grouped into four strategic areas:  Compliance and Anti-corruption Health and Safety Environmental Impact Labour Standards and Human Rights  See also Materiality matrix page 9 in sustainability section.
102-48	Restatements of information	First report.
102-49	Significant changes in reporting boundaries, scope, methods, etc. from previous report	First report.
102-50	Reporting period	Fiscal year; 1.1.2017 to 31.12.2017
102-51	Date of previous report	First report.
102-52	Reporting cycle	Annual.
102-53	Contact Point	Hanne Sønderland, hanne.sonderland@aibel.com
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with GRI Standards Core option.
102-55	GRI-index	<a href="http://www.aibel.com/corporate-responsibility">www.aibel.com/corporate-responsibility</a>
102-56	External assurance of content	The report is not assured.

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<b>PERFORMANCE INDICATORS</b>		
<b>MANAGEMENT APPROACH</b>		
103-1	Explanation of the material topic and its Boundary	AR, page 9 and 23  All material topics, the boundaries occur – directly or indirectly – throughout the whole of Aibel Group.
103-2	The management approach and its components	AR, page 10-11
103-3	Evaluation of the management approach	See the topic-specific chapters in the corporate responsibility section for comments on results, especially the «Looking ahead» sections. (page 8-23)
<b>ECONOMIC</b>		
<b>ECONOMIC PERFORMANCE</b>		
201-1	Direct economic value generated and distributed	AR, page 30-31
201-2	Financial implications and other risks and opportunities due to climate change	AR, page 18-19  Reports on implication, risks and opportunities as general drivers for adaptation and new services, but not on methods nor financial estimations.
<b>MARKET PRESENCE</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	AR, page 22  Reports on findings and initiatives to balance differences, but not on gender.
<b>ANTI-COMPETITIVE BEHAVIOUR</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents.
<b>ENVIRONMENT</b>		
<b>ENERGY</b>		
302-4	Reduction of energy consumption	AR, page 18-19  Examples of energy-reduction processes, but not broken down into types of energy.
<b>EMISSIONS</b>		
305-1	Direct GHG-emissions (Scope 1)	AR, page 18-19  The aggregated GHG-emissions* for the group are not reported. The information is currently unavailable. Because this is the first GRI report, Aibel's systems are not yet fully able to monitor and report in a centralised way on how these. We plan to have this system in place by next year's report.
305-2	Indirect GHG-emissions (Scope 2)	AR, page 18-19  The aggregated GHG-emissions* for the group are not reported. The information is currently unavailable. Because this is the first GRI report, Aibel's systems are not yet fully able to monitor and report in a centralised way on how these. We plan to have this system in place by next year's report.
<b>ENVIRONMENTAL COMPLIANCE</b>		
307-1	Non-compliance with environmental laws and regulations	There were no fines or sanctions for non-compliance with environmental laws and/or regulations in 2017.

GRI INDICATOR	DESCRIPTION	AIBEL'S REPORTING
<b>SOCIAL</b>		
<b>EMPLOYMENT</b>		
401-1	New employee hires and employee turnover	AR, page 27  Aibel does not have turnover and new employees by age group. The information is currently unavailable and is uncertain whether we will regard this factor as material enough for us to adjust our systems in the future.
<b>OCCUPATIONAL HEALTH AND SAFETY</b>		
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	AR, page 15  This is our first GRI report, and the absence figures, injury rates and occupational disease rate are not reported. Aibel has provided data per region, but not per gender.
<b>TRAINING AND EDUCATION</b>		
404-2	Programs for upgrading employee skills and transition assistance programs	AR, page 12, 16 and 21  Partially reported.
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>		
405-1	Diversity of Governance Bodies and Employees	AR, page 21 and 28.  Partially reported.
<b>NON-DISCRIMINATION</b>		
406-1	Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in 2017.
<b>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	AR, page 21  This is our first GRI report, and we are not yet able to provide all the relevant data the indicator is asking for.
<b>CHILD LABOUR</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	AR, page 22  This is our first GRI report, and we are not yet able to provide all the relevant data the indicator is asking for.
<b>HUMAN RIGHTS ASSESSMENT</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	AR, page 21-22  This is our first GRI report, and we are not yet able to provide all the relevant data the indicator is asking for.
412-2	Employee training on human rights policies or procedures	AR, page 21-22  This is our first GRI report, and we are not yet able to provide all the relevant data the indicator is asking for.
<b>SOCIOECONOMIC COMPLIANCE</b>		
FS-10	Non-compliance with laws and regulations in the social and economic area	For 2017, there has been no significant fines or sanctions for non-compliance with laws or regulations within the social and economic area.