

Global Reporting Initiative (GRI) Index

Aker Solutions has reported in accordance with the GRI Standards (GRI 1: Foundation 2021) for the period January 1, 2021 through December 31, 2021. 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. The table refers to where information about each disclosure is presented in our 2021 Sustainability Report, 2021 Annual Report, 2021 Remuneration Report or company website. In some instances we have referenced the 2020 Sustainability Report if the information has not changed from year to year. For a complete description of the individual disclosures, please see GRI's website (www.globalreporting.org).

GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report 2021, Note 1 (Company Information), Note 26 (Subsidiaries and NCIs)
	2-2 Entities included in the organization's sustainability reporting	Annual Report 2021, Note 26
	2-3 Reporting period, frequency and contact point	Aker Solutions follows an annual reporting cycle, January 1 - December 31. 2021 Sustainability Report is for the calendar year 2021 and published March 11, 2022. sustainability@akersolutions.com
	2-4 Restatements of information	The data included in the 2020 Sustainability Report in the Appendix: Environmental Figures has been restated in 2021 as a result of the merger between Aker Solutions and Kvaerner that took place in 2020. The numbers for energy consumption and intensity, emissions and intensity, and for diesel, heavy fuel oil, natural gas and electricity consumption increased from the original numbers reported for 2020. The numbers for energy consumption and intensity, scope 1 and scope 3 emissions and for diesel, heavy fuel oil, natural gas and electricity consumption increased from the numbers reported for 2019. The numbers for scope 2 emissions and emissions intensity decreased from the numbers reported for 2019. The total waste number increased and the total hazardous waste number decreased from what was reported for 2020.
	2-5 External assurance	The Independent Assurance Statement from LQRA is included at the back of this report. LRQA Group Limited (LRQA) was commissioned by Aker Solutions to provide independent assurance on GHG emissions in 2021 to a moderate level of assurance and at the materiality of the professional judgement of the verifier, using AccountAbility's AA1000AS v3. The assurance engagement covered Aker Solutions and its' subsidiaries in global operation. https://www.akersolutions.com/sustainability/reporting-frameworks-and-assessments/
	2-6 Activities, value chain and other business relationships	Annual Report 2021, Note 3 (Revenue), Note 4 (Segments)
	2-7 Employees	Appendix: Key Staff Figures
	2-8 Workers who are not employees	A significant portion of the organization's activities are not performed by workers who are not employees.
	2-9 Governance structure and composition	Corporate Governance Report 2021 Remuneration Report 2021 www.akersolutions.com/boardofdirectors

GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Aker Solutions Corporate Governance Report 2021 Aker Solutions Remuneration Report 2021
	2-11 Chair of the highest governance body	The chair of the highest governance body is not a senior executive in Aker Solutions.
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability at Aker Solutions, page 8, 11 Human Rights, page 27, 29 Anti-corruption and Bribery, page 41 Corporate Governance Report 2021
	2-13 Delegation of responsibility for managing impacts	Sustainability at Aker Solutions, page 8
	2-14 Role of the highest governance body in sustainability reporting	Sustainability at Aker Solutions, page 8 Human Rights, page 27, 29 Anti-corruption and Bribery, page 41
	2-15 Conflicts of interest	Corporate Governance Report 2021
	2-16 Communication of critical concerns	Sustainability at Aker Solutions, page 8 Human Rights, page 29 Anti-corruption and Bribery, page 40 2021 Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	E-learnings and other educational opportunities on Human Rights, and other ESG-related topics will be offered to the Board of Directors in 2022. Completion will be reported going forward.
	2-18 Evaluation of the performance of the highest governance body	Remuneration Report 2021
	2-19 Remuneration policies	Remuneration Report 2021
	2-20 Process to determine remuneration	Remuneration Report 2021
	2-21 Annual total compensation ratio	The organization's highest paid individual is the CEO. Total compensation ratio (CEO vs. employee median): 11.9 Ratio of change in total compensation (CEO vs. employee median): 9.6 Ratio of change in fixed compensation (CEO vs. employee median): 0.8 The ratio of change in total CEO compensation is higher than regular employees because a significant share of executive remuneration is variable pay and all variable pay schemes were suspended in 2020. The majority of regular employees have total compensation as fixed salary elements. The increase in fixed remuneration in 2021 is higher for regular employees than for CEO. 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 2021.
	2-22 Statement on sustainable development strategy	CEO Introduction, page 3
	2-23 Policy commitments	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. https://www.akersolutions.com/policies Human Rights, pages 26-30
2-24 Embedding policy commitments	Sustainability at Aker Solutions, page 8 Human Rights, page 27 Anti-corruption and Bribery, page 40 https://www.akersolutions.com/policies	

GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Human Rights, page 29 Anti-corruption and Bribery, page 42
	2-26 Mechanisms for seeking advice and raising concerns	Human Rights, page 29 Human Capital, page 31 Anti-corruption and Bribery, page 42
	2-27 Compliance with laws and regulations	There were no significant instances of non-compliance with laws and regulations that resulted in fines or sanctions during the reporting period.
	2-28 Membership associations	Sustainability at Aker Solutions, page 10 Human Rights, page 27
	2-29 Approach to stakeholder engagement	Sustainability at Aker Solutions, page 11 Appendix: Stakeholder Engagement Table
	2-30 Collective bargaining agreements	Human Capital, pages 31-32 Human Rights, pages 26-30 In 2021, 60% of our own employees were covered by collective bargaining agreements.

MATERIAL TOPICS

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability at Aker Solutions, page 11
	3-2 List of material topics	Sustainability at Aker Solutions, page 11, 12, 23, 37

Climate Impacts and GHG Emissions

GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Impacts and GHG Emissions, page 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Appendix: Environmental Figures
	305-2 Energy indirect (Scope 2) GHG emissions	Appendix: Environmental Figures
	305-3 Other indirect (Scope 3) GHG emissions	Appendix: Environmental Figures
	305-4 GHG emissions intensity	Appendix: Environmental Figures
	305-5 Reduction of GHG emissions	Energy Management, page 19

Enabling the Energy Transition

GRI 3: Material Topics 2021	3-3 Management of material topics	Enabling the Energy Transition, pages 15-17
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Energy Management

GRI 3: Material Topics 2021	3-3 Management of material topics	Energy Management, pages 18-19
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management, page 18 Appendix: Environmental Figures
	302-2 Energy consumption outside of the organization	Energy Management, page 18 Appendix: Environmental Figures
	302-3 Energy intensity	Climate Impacts and GHG Emissions, page 13 Energy Management, page 18 Appendix: Environmental Figures
GRI 302: Energy 2016	302-4 Reduction of energy consumption	Energy Management, page 19

Waste and Spills Management

GRI 3: Material Topics 2021	3-3 Management of material topics	Waste and Spills Management, page 20
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and Spills Management, page 20
	306-2 Management of significant waste-related impacts	Waste and Spills Management, page 20
	306-3 Waste generated	Appendix: Environmental Figures
	306-4 Waste diverted from disposal	Appendix: Environmental Figures
	306-5 Waste directed to disposal	Appendix: Environmental Figures

Biodiversity

GRI 3: Material Topics 2021	3-3 Management of material topics	Biodiversity, page 21
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	Biodiversity, page 21 1 site located in Verdal, Norway
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity, page 21
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity, page 21 Operations at our Verdal, Norway location: The municipality will be engaging a third party to conduct a study on wildlife in the Orin Nord and adjacent areas in 2022 and the list will be updated in Q3 2022.

Healthy, Safety and Well-being

GRI 3: Material Topics 2021	3-3 Management of material topics	Health, Safety and Well-being, pages 24-25
	403-1 Occupational health and safety management system	Health, Safety and Well-being, page 24
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Health, Safety and Well-being, pages 24-25 Sustainability Report 2020, pages 35-36 (Since 2020 reporting, there have been no significant changes in our hazard identification, risk assessment and incident investigation programs) https://www.akersolutions.com/globalassets/sustainability/sustainability-report-2020.pdf
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Sustainability Report 2020, pages 37-38 (Since 2020 reporting, there have been no significant changes to our Occupational health services programs.) https://www.akersolutions.com/globalassets/sustainability/sustainability-report-2020.pdf
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health, Safety and Well-being, page 24-25 Sustainability Report 2020, pages 32-33 (Since 2020 reporting, there have been no significant changes to our worker participation, consultation, communication on occupational health and safety.) https://www.akersolutions.com/globalassets/sustainability/sustainability-report-2020.pdf
	403-5 Worker training on occupational health and safety	Health, Safety and Well-being, page 24 Sustainability Report 2020, pages 34-35 (Since 2020 reporting, there have been no significant changes to our Occupational health training programs.) https://www.akersolutions.com/globalassets/sustainability/sustainability-report-2020.pdf
	403-6 Promotion of worker health	Health, Safety and Well-being, pages 24-25 Sustainability Report 2020, pages 37-38 (Since 2020 reporting, there have been no significant changes in our promotion of work health programs) https://www.akersolutions.com/globalassets/sustainability/sustainability-report-2020.pdf

GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety and Well-being, pages 24-25
	403-8 Workers covered by an occupational health and safety management system	Aker Solutions' HSE Management System covers all workers on our sites, no exclusions.
	403-9 Work-related injuries	Appendix: Injuries by Type and Region
	403-10 Work-related ill health	Health, Safety and Well-being, pages 24-25
Human Capital		
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital, pages 31-32
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 hours in 2021. This does not include project-specific training that is client-paid. We do not have data by gender or employee category.
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital, pages 31-32 Social Targets and Results, page 36
	404-3 Percentage of employees receiving regular performance and career development reviews	23.6% of our office personnel are registered with performance reviews in our performance system, People Portal. All former Kværner personnel ran a manual process in 2021 due to systems not being integrated, but will be included in People Portal recording for 2022.
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Diversity and Equal Opportunity, pages 33-35
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and Equal Opportunity, page 33 Appendix: Key Staff Figures Board of Directors: Male 55% (6), Female 45% (5), Age: 30-50: 9% (1), 50+: 91% (10) 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. https://www.akersolutions.com/who-we-are/board-of-directors/
	405-2 Ratio of basic salary and remuneration of women to men	Partial reporting for UK and Norway only. In the UK we report publicly and to the government on the gender pay gap. The 2021 report will be published in March 2022. The 2020 report can be found here: https://www.akersolutions.com/globalassets/cr/downloads/gender_pay-gap_report_2020.pdf . Information for the Norwegian Pay Gap can be found in the Diversity and Equal Opportunity section, pages 34-35
Responsible Supply Chain		
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Supply Chain, pages 38-39
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Percentage of products / services purchased locally: Angola – 88%; Brazil – 65%; Brunei Darussal – 99%; Malaysia – 47%; Norway – 83%; UK – 61%; USA – 34% Significant locations are Aker Solutions' locations with manufacturing yards / sites. Products / services are considered to be purchased locally if the supplier is located in the same country as the Aker Solutions yard / site.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	In 2021, 100% (640) of new suppliers were added and screened.
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible Supply Chain, page 39 Human Rights, page 29

GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	In 2021, 100% (640) of new suppliers were added and screened.
	414-2 Negative social impacts in the supply chain and actions taken	Responsible Supply Chain, page 39 Human Rights, page 29
Anti-corruption and Bribery		
GRI 3: Material Topics 2021	3-3 Management of material topics	Anti-corruption and Bribery, pages 40-42
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-corruption and Bribery, page 41
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption and Bribery, pages 40-42
	205-3 Confirmed incidents of corruption and actions taken	Anti-corruption and Bribery, pages 40-42
Data Privacy and Security		
GRI 3: Material Topics 2021	3-3 Management of material topics	Data Privacy and Security, page 43
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security, page 43
Emergency Preparedness		
GRI 3: Material Topics 2021	3-3 Management of material topics	Emergency Preparedness, page 44
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	Emergency Preparedness, page 44