

# GRI index 2023

Global reporting Initiative (GRI) is a independent international standards organisation which has developed the world’s most widely used framework for sustainability reporting. The GRI guidelines consist of reporting principles, aspects and indicators that organizations can use to disclose information related to economic, environmental and social performance. This report has been prepared in accordance with the GRI 2021 Universal standards.

The page numbers in the table refers to Hexagon’s integrated annual and sustainability report published on 22 March 2023.

## GENERAL DISCLOSURES

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
<b>Organisational profile</b>						
GRI 1: Foundation 2021	Requirement 7: Publish a GRI content index		This document			
GRI 1: Foundation 2021	Requirement 8: Provide a statement of use			p.53		
GRI 2-1	Organizational details	●		p.7		
2-2	Entities included in the organization’s sustainability reporting	●	All entities above 50% ownership.Hexagon Purus ASA’s numbers are reported per 29 June 2023.	p.163		
2-3	Reporting period, frequency and contact point	●	This document. Contact on page 200			
2-4	Restatements of information	●		p.70, 74		

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
2-5	External assurance	●	External assurance was performed by EY, which is independent from the Company and the Board of the Directors. The indicators marked with (symbol) were externally assured by EY.	Independent assurance report on p.99		
2-6	Activities , value chain and other business relationships	●	2-6 d) No significant changes to previous reporting period.	a) p.6-7, b) p.7, p.15-18, b) ii-iii, c) p.163	2-6 d)	Not applicable. No significant changes compared to 2022.
2-7	Employees	●		2-7b iv) p.196	2-7bii-iii, 2-7b-v	Not applicable for Hexagon's operations, as we operate with full-time employees in permanent positions.
2-8	Workers who are not employees	●			GRI 2-8	Not applicable for Hexagon's operations, as we mainly operates with full-time employees in permanent positions. Very few individuals are not employees and present at our locations.
2-9	Governance structure and composition	●		p.30, 37-38 and <a href="https://hexagongroup.com/investors/corporate-governance">https://hexagongroup.com/investors/corporate-governance</a>		
2-10	Nomination and selection of highest governance body	●	2-10a-b) Nominated by Hexagon's Nomination committee and elected by the annual general meeting. Independence, diversity and competencies are evaluated by the Nomination Committee and selected by the annual general meeting. <a href="https://hexagongroup.com/investors/corporate-governance/nomination-committee">https://hexagongroup.com/investors/corporate-governance/nomination-committee</a> .	<a href="https://hexagongroup.com/investors/corporate-governance/nomination-committee">https://hexagongroup.com/investors/corporate-governance/nomination-committee</a>		
2-11	Chair of highest governance body	●		p.37 in Hexagon's annual report	2-11 b)	Not applicable. The chair is not a senior executive.

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
2-12	Role of highest governance body in overseeing the management of impacts	●	The Board of Directors works with the Chief Executive Officer and external auditors to ensure that the Group is managed in accordance with its corporate objectives, values and ethical guidelines. The Board has an annual plan with particular emphasis on objectives, strategy and implementation and submits an evaluation of its work to the nomination committee annually.	p.54-55, b-i) p.65	b).ii, c)	
2-13	Delegation of responsibility for managing impacts	●	Clear guidelines require board members and executive management to notify the Board of any significant direct or indirect interest in transactions executed by the company. These guidelines are incorporated into the Board's instructions and instructions for the Chief Executive Officer. These instructions state how agreements with related parties are handled, including whether an independent valuation must be obtained. The board of directors will present any such agreements in the board of directors' report.	Corporate Governance report 2023 - <a href="https://hexagongroup.com/investors/corporate-governance">https://hexagongroup.com/investors/corporate-governance</a>		
2-14	Role of highest governance body in sustainability reporting	●	Hexagon's sustainability report is reviewed and approved by Hexagon's board of directors	p.54-55		
2-15	Conflicts of interest	●		Hexagon's Corporate Governance report, b.i,ii,iii) <a href="https://hexagongroup.com/investors">hexagongroup.com/investors</a> , <a href="https://hexagongroup.com/board-of-directors">https://hexagongroup.com/board-of-directors</a> , b.iv - transactions of highest governance bodies and their related parties are communicated as part of our continuous obligations on Oslo Stock Exchange		
2-16	Communication of critical concerns	●	Concerns raised through Hexagon's whistleblowing channel is communicated to the Board of Directors through regular updates to the board. 1 concerns were raised in 2023. See p.95 for more information.			
2-17	Collective knowledge of highest governance body	●	Hexagon's Board of Directors have received updates and educational sessions from the administration on future requirements. Audit committee has been a stakeholder in Hexagon's double -materiality process in 2023.			

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
2-18	Evaluation of performance of the highest governance body	●			GRI 2-18	Information unavailable. Not part of Hexagon's processes in 2023.
2-19	Remuneration policies	●	Hexagon's remuneration policy	hexagongroup.com		
2-20	Process to determine remuneration	●		a) Corporate Governance report 2023 - <a href="https://hexagongroup.com/investors/corporate-governance">https://hexagongroup.com/investors/corporate-governance</a> . b) Voted in the annual general meeting, overview of votes available in Minutes of AGM, <a href="https://hexagongroup.com/investors/corporate-governance/annual-general-meeting">https://hexagongroup.com/investors/corporate-governance/annual-general-meeting</a>		
2-21	Annual compensation ratio	●		Hexagon's remuneration report 2023, page 19. Available at <a href="https://hexagongroup.com">https://hexagongroup.com</a>		
2-22	Statement on sustainable development strategy	●		p.9-10		
2-23	Policy commitments	●		page 75 -77 and <a href="https://hexagongroup.com/sustainability/esg-resources">https://hexagongroup.com/sustainability/esg-resources</a>		
2-24	Embedding policy commitments	●		Code of conduct, available at <a href="https://hexagongroup.com/esg-resources">https://hexagongroup.com/esg-resources</a>		
2-25	Processes to remediate negative impacts	●		page 92-97 and <a href="https://hexagongroup.com/sustainability/whistleblowing">https://hexagongroup.com/sustainability/whistleblowing</a>		
2-26	Mechanisms for seeking advice and raising concerns	●	Reports from our employees and stakeholders are our most important mechanism to uncovering and understanding when things are not as they should be at Hexagon.	<a href="https://hexagongroup.com/sustainability/whistleblowing">https://hexagongroup.com/sustainability/whistleblowing</a>		

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
2-27	Compliance with laws and regulations	●	No instances of non-compliance in 2023. This report and Annual report			
2-28	Membership of associations	●	NGVA Europe, NGVAmerica, European Biogas Association, WLPGA			
GRI 2-29	Approach to stakeholder engagement	●		p.61, p.194		
GRI 2-30	Collective bargaining agreements	●	Entities in Norway and Germany are covered collective bargaining agreements, representing 29% of the workforce. In the US, there is no trade unions, but other processes for employees to give feedback and negotiate wages and benefits.			

## GRI 3 MATERIAL TOPICS AND TOPIC SPECIFIC DISCLOSURES

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
3-1	Process to determine material topics	●		p.57-58		
3-2	List of material topics	●		p.58		
<b>Our contribution through our solutions</b>						
3-3	Management approach	●		p.63-66		
<b>Our GHG emissions</b>						
3-3	Management approach	●		p.69-77		
<b>Energy</b>						
302-1	Energy consumption within the organization	●		a), e) f) g) page 76	b) data not available c) iii, iv and d) not applicable	b) Hexagon has overall a low fuel consumption, but we seek to improve reporting routines for fuel consumed. c) iii-iv: Hexagon's operations do not require cooling or steam. d) Hexagon's sites do not generate excess energy.
<b>Emissions</b>						
305-1	Direct (Scope 1) GHG emissions	●		a)p.76 b)76-78 c)biogenic emissions do not occur in our supply chain d) p.76-78, e.)Defra, f-g)Asplan Viak, Appendix p.193, factors from Asplan Viak, statistics mainly from FIGARO. Some factors from Ecoinvent.		

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
305-2	Energy indirect (Scope 2) GHG emissions	●				a-d)p.74-75. e) source of emission factor: location based: ecoinvent, market based: AIB, Green-e US Residual mixes f) Operational control, g) p.75
305-3	Other indirect (Scope 3) GHG emissions	●	e) Base year for emissions is 2022.			a-b) p.75-75, c) Biogenic emissions not part of our supply chain d), e) 74-77, f-g) Asplan Viak, Appendix p.193
<b>Waste &amp; circularity</b>						
3-3	Management approach	●				p.69-71
<b>Waste Management</b>						
306-1	Waste generation and significant waste-related impacts	●				p.69-72
306-2	Management of significant waste-related impacts	●				p.69-72
306-3	Waste generated	●				p.69-72
<b>Materials</b>						

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
301-1	Total materials used	●	<ul style="list-style-type: none"> <li>In 2023, we sourced 12 567 metric tons of key raw materials to produce our products. 39% were materials that can be recycled, such as steel, aluminum and HDPE. Non-renewable materials includes carbon fiber, glass fiber and binding materials. Materials with environmental considerations are:</li> <li>Carbon fiber, predominantly produced in the U.S., France, Japan and South Korea</li> <li>Glass fiber, predominantly produced in China and Bahrain</li> <li>Plastic resins and accelerants, predominately produced in the U.S., Spain, Netherlands and China</li> <li>Injection-molded, blow-formed and extruded plastic components, predominately produced in the U.S., Canada and Germany</li> <li>Valves, predominately produced in Italy</li> </ul>		Packaging material volumes are not currently measured	
<b>Responsible procurement</b>						
3-3	Management approach	●		p.94-95		
<b>Supplier social assessments</b>						
414-1	New suppliers that were screened using social criteria	●		100% - p.95		
414-2	Negative social impacts in the supply chain and actions taken	●			a-e) data not available	New supplier management system implemented end of 2023.
<b>Supplier environmental assessments</b>						
308-1	New suppliers that were screened using environmental criteria	●		100% - p.95		
308-2	Negative environmental impacts in the supply chain and actions taken	●		p.94-95	a-e) data not available	New supplier system implemented end of 2023.

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
<b>Product safety and compliance</b>						
GRI 3-3	Management approach	●		p.79-81		
416-1	Product health and safety	●		p.79-81		
<b>GRI 3-3</b>	<b>Occupational health &amp; safety</b>			<b>p.83-84</b>		
403-1	Occupational health and safety management system	●		p.83-84		
403-2	Hazard identification, risk assessment, and incident investigation	●		p.83-84		
403-3	Occupational health services	●		p.81-83		
403-4	Worker participation, consultation, and communication on occupational health and safety	●		p.83-84		
403-5	Worker training on occupational health and safety	●		p.83-84		
403-6	Promotion of worker health.	●	Promotion of worker health. The company promotes a healthy lifestyle through common activities, sponsoring of gym membership and mental health. All employees have access to external health services through the company. In North America, employees have access to a 24 hour Nurse line, promotion of annual dental exams which are partly covered by the company, in addition the company organizes wellness activities throughout the year.			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	●		p.82-85		

GRI §	Description	External assurance	Comment	Location	Omitted information	Explanation
403-9	Work related injuries	●	403-9 c) Hazards posing high risk is related to bursting of cylinders during testing, handling of machines or robots that have the potential to cause injuries that are hard to recover from. These are managed by training, extra supervision, signs and alarms in addition to and limiting access to high risk areas. No high-consequence injuries occurred in 2023.	p.84	403-9 b)	Not applicable. Hexagon has few to no workers in our workplace that are not employees.
404-2	Programs for upgrading employee skills and transition assistance programs	●		p.87-89	404-2 b)	Data not available. Hexagon is working to map the best program or set of tools to track employee development.
<b>Diversity &amp; inclusion, workforce development</b>						
405-1	• Diversity of governance bodies and employees	●		p.90		
<b>Governance</b>						
3-3	Management approach	●		p.92-		
<b>Anti-corruption</b>						
205-3	Confirmed incidents of corruption	●		p.95		