

GRI and ESRS reference index 2023

Statement of use: Odfjell Drilling's Sustainability Statement 2023 has been prepared in accordance with the Global Reporting Initiative ("GRI") 2021 Sustainability Reporting Standards and its GRI 11 Oil and Gas Sector. This GRI Index should be read with the Sustainability Statement in our Annual Report 2023 to get a full overview. See our website for more information.

See page 6 for reference to the Sustainability Accounting Standards Board's Oil & Gas – Services standard and the Task Force on Climate-Related Financial Disclosures.

TOPICS IN THE GRI OIL & GAS SECTOR STANDARDS DETERMINED AS NOT MATERIAL

Closure and rehabilitation 11.7	Closure and rehabilitation lies in the boundary of the operators
Biodiversity 11.14	No operations in protected areas. Operators are responsible for evaluating significant impacts on biodiversity and for restoring habitats
Local communities 11.15	No grievances reported.
Land and resource rights 11.16 No significant impacts on land and resource rights from operations	No significant impacts on land and resource rights from operations
Rights of indigenous peoples 11.17	No significant impacts on rights of indigenous peoples from operation
Conflict and security 11.18	No operations in areas of conflict

GRI: General Disclosures 2021

Topic	ESRS	Reference
GENERAL DISCLOSURES 2021		
2-1 Organisational details	See requirements of Directive 2013/34/EU	Page 38 and 46
2-2 Entities included in the organisation's sustainability reporting	ESRS1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	Page 11, 38 and 46
2-3 Reporting period, frequency and contact point	ESRS 1 § 73	Calendar year 2023, annual reporting, Karoline Flate VP Sustainability
2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	Data included in 2021 SR has been restated in 2022 and 2023 as a result of the spin off of Odfjell Technology Ltd that took place in March 2022.
2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464	Page 11
2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	Page 4-5, 8, 32-33 and 39
2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	Page 24-27 and 134-137
2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	page 134
2-9 Governance, structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities	Page 11 and 38-41
2-10 Nomination and selection of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 39-40
2-11 Chair of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 38
2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	Page 39-41
2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	Page 40
2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	Page 11
2-15 Conflicts of interest	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 30-31 and 40-41

Topic	ESRS	Reference
GENERAL DISCLOSURES 2021		
2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	Page 30-31, 41 and 139
2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	Page 11, 34 and 40-41
2-18 Evaluation of the performance of the highest governance body	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 40
2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	Page 40-42
2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	Page 40-45
2-21 Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	Page 102-103
2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	Page 11-12 and 14-18
2-23 Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	Page 22, 24, 27, 28, 30-32
2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	Page 22, 24, 27-28 and 30-32
2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	Page 28 and 30-31
2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	Page 28, 30-31 and 138
2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	Page 38
2-28 Membership associations	Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 130
2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	Page 12, 41 and 130
2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	Page 25

GRI 2021 Disclosure of Material topics

GRI	Topic	ESRS	Reference
DISCLOSURE ON MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	Page 11 and 12
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)	Page 12
	3-3 Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	Page 11-12
GHG EMISSIONS			
GRI 302: Energy 2016	3-3 Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33	Page 14-18 and 51
	302-1 Energy consumption within the organisation	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	Page 18 and 131
	302-2 Energy consumption outside the organisation	'Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Data not available
	302-3 Energy intensity	ESRS E1 E1-5 §40 to §42	Page 18, 131
GRI 305: Emissions 2016	3-3 Management of material topics and GRI 305 1.2	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	Page 14-18 and 51
	305-1 Direct (scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	Page 16-18, and 131,132
	305-2 Energy indirect (scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	Page 16, 18, and 131,132
	305-3 Other indirect (scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	Page 16-18
	305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	Page 18,133
	305-5 Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56. GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.	Page 16-18, and 131 132
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26	Page 18, 131

GRI	Topic	ESRS	Reference
CLIMATE ADAPTION AND RESILIENCE AND TRANSITION			
3-3	Management of material topics		Page 14-18 and 51
Own disclosure	Level and function responsible for managing risks and opportunities		Page 16
	Remuneration policies for highest governance body members and senior executives include management of climate change related impacts		On website Corporate governance - Odfjell Drilling
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	Page 13, 51
WASTE			
GRI 306: Waste 2020	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	Page 20
	306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	Page 20, 133
	306-2 Management of significant waste-related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	Page 20
	306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40. GRI 306-3 requires quantitative data (i.e. a breakdown of the composition of the waste in metric tons). ESRS E5-5 §38 requires a narrative disclosure	Page 133
	306-4 Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	Page 133
	306-5 Waste directed to disposal	ESRS E5 E5-5 §37 (c), §38 and §40. GRI 306-4 requires a breakdown between incineration with energy recovery and incineration without energy recovery. See also GRI 306-3.	Page 133

GRI	Topic	ESRS	Reference
ASSET INTEGRITY AND CRITICAL INCIDENT MANAGEMENT			
GRI 306: Effluents and Waste 2016	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	Page 14, 19 and 20
	306-3 Significant spills	'Pollution of air', 'Pollution of water', and 'Pollution of soil' are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 133
GRI 11: Oil and Gas Sector 2021	11.8.2 Additional sector recommendations		Page 13-18
WATER AND EFFLUENTS			
GRI 303: Water and Effluents 2018	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	Page 19
	303-1 Interactions with water as a shared source	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	Page 19-20
	303-2 Management of water discharge related impacts	ESRS E2 E2-3 §24	Page 19-20
	303-3 Water withdrawal	'Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 19-20 a: i-iv: Not applicable b: Not applicable as Odfjell Drilling does not operate in areas with water stress
	303-4 Water discharge	'Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Not available
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)	Not available
OCCUPATIONAL HEALTH- AND SAFETY			
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	Page 9-10 and 22-23
	403-1 Occupation health and safety management system	ESRS S1 S1-1 §23	Page 22
	403-2 Hazard identification, risk assessment and incident investigation	ESRS S1 S1-3 §32 (b) and §33	Page 22-23

GRI	Topic	ESRS	Reference
OCCUPATIONAL HEALTH- AND SAFETY			
403-3	Occupational health services	Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 22-24
403-4	Worker participation, consultation and communication on occupational health and safety		Page 12, 25, 30, 40 and 130
403-5	Workers training on occupational health and safety		Page 25 and 137
403-6	Promotion of worker health	Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 24-27 and 135
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)	Page 9-10, 21-27
403-8	Workers covered by an occupational health and management system	ESRS S1 S1-14 §88 (a); §90	Page 21-23 and 137
403-9	Work related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	Page 133
403-10	Work related ill health	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82	Page 22-23 and 133
FORCED LABOUR AND MODERN SLAVERY			
GRI 409: Forced or Compulsory Labour 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	Page 11-12 and 21
	409-1 Operations and suppliers at significant risk for incidents of forced labour or compulsory labour	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	Page 34 and 35

GRI	Topic	ESRS	Reference
EMPLOYMENT PRACTICES			
GRI 401: Employment 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	Page 11-12, 27, 29, 34-35 and 133
	401-1 New employee hire and turnover	ESRS S1 S1-6 §50 (c)	Page 130 and 137
	401-2 Benefits provided to full time employees that are not provided to temporary or part-time employees	ESRS S1 S1-11 §74; §75; §AR 75	Page 27 and 134
	401-3 Parental leave	ESRS S1 S1-15 §93	Page 130 data not available
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	Page 137
	404-2 Programs for updating employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	Page 22-24
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	Page 137
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)	Page 32-33, Transparency Act Report and UK Modern Slavery Report on Website
	414-2 Negative social impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	Page 32-33
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 136
CHILD LABOUR			
GRI 408: Child Labour 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	Page 27 and 32-33, Transparency act report on Website
	408-1 Operations and suppliers at significant risk for incidents of child labour	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	Page 32-33, Transparency act report on Website

GRI	Topic	ESRS	Reference
NON DISCRIMINATION AND EQUAL OPPORTUNITIES			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	Page 136
	405-2 Ratio of basic salary and remuneration	ESRS S1 S1-16 §97 and §98	Gender pay gap report on the website
Own disclosure	Nationalities distribution		Page 136
	% of local staff		Page 136
ANTI CORRUPTION			
GRI 205: Anti-corruption 2016	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)	Page 28 and 30-31
	205-1 Operational assessed for risk related to corruption	ESRS G1 G1-3 §AR 5	Page 31 and 138
	205-2 Communications and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	Page 30-31 and 138
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25	Page 31 and 138
GRI 11: Oil and Gas Sector 2021	11.20.1 Additional sector recommendations		Page 28, 30, 32-33 and 138
	11.20.5 Additional sector disclosure		Page 28 and 31
	11.20.6 Additional sector disclosure		Page 31, 40
Own disclosure	cases reported in whistle-blower portal or other channels		Page 31 and 138
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	Page 25
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	'Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 25 and 27

GRI	Topic	ESRS	Reference
ANTI-COMPETITIVE BEHAVIOUR			
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 31
PAYMENTS TO GOVERNMENTS			
GRI 207: Tax 2019	207-1 approach to tax	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 47 and on website
	207-2 Tax governance, control and risk management		Corporate governance - Odfjell Drilling
	207-3 Stakeholder engagement and management of concern related to tax		Page 47 and 65
	207-4 Country by country reporting		Page 47, 65 and 130
			In FY2023 Odfjell Drilling is below the threshold
ECONOMIC IMPACT			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 12, 28, 51 and 102-105
	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	Page 12-18, 51 and 85
	201-4 Financial assistance received from government	This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.	Page 67-68
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and service supported	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	No infrastructure investments made
	203-2 significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	Page 28
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	'Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	Page 28 and 34

Task Force on Climate-related Financial Disclosures (TCFD) reference index 2023

TCFD Recommendation	Reference
GOVERNANCE	
(a) Describe the board's oversight of climate-related risks and opportunities	page 51
(b) Describe management's role in assessing and managing climate-related risks and opportunities	page 13, 51, 85
STRATEGY	
(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	page 85
(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	page 85
(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	page 13, 85
RISK MANAGEMENT	
(a) Describe the organization's process for identifying and assessing climate-related risks	page 13, 51, 85
(b) Describe the organization's processes for managing climate-related risks	page 29, 85
(c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	page 29, 85
METRICS & TARGETS	
(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	not disclosed
(b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas(GHG) emissions, and the related risks	page 16-18
(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	page 14-18

SASB reference index 2023

Topic	Metric	DR	Reference
ENVIRONMENT			
Emissions reduction services & fuels management	Total fuel consumed, percentage renewable, percentage used in on-road vehicles	EM-SV-110a.1	page 16-18
	Discussion of strategy or plans to address emissions-related risks, opportunities and impacts	EM-SV-110a.2	page 16-18, 85
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy to manage scope 1 emissions, emissions reduction targets and analysis of performance against those targets	EM-EP-110a.3	page 14-18
Air Quality	Air emissions (1) NOx, (2) SOx, (3) VOCs, (4) PM10	EM-EP-120a.1	page 18
Water management services	Discussion of strategy or plan to address water consumption, disposal related risks, opportunities and impacts	EM-SV-140a.2	page 19-20
Chemicals management	Volume of hydraulic fracturing fluid used, percentage hazardous	EM-SV-150a.1	page 20
Ecological impact management	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	EM-SV-160a.2	page 13,19-20, 85
SOCIAL			
Workforce health & safety	(1) total recordable incident rate (TRIR), (2) fatality rate, (3) near-miss frequency rate, (4) average hours of HSE training	EM-SV-320a.1	page 133
	Description of management systems used to integrate a culture of safety throughout the value chain	EM-SV-320a.2	page 9-10, 21-23
GOVERNANCE			
Business ethics & payment transparency	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's corruption perception index	EM-SV-510a.1	not applicable
	Description of the management system for prevention of corruption and bribery throughout the value chain	EM-SV-510a.2	page 29-33
Critical Incident Risk Management	Discussion of management systems used to identify and mitigate catastrophic and tail-end risks	EM-SV-540a.1	page 23
ENTITY SPECIFIC			
Activity metrics	Number of active rig sites	EM-SV-000-A	page 8
	Total number of hours worked	EM-SV-000.D	2 730 783 working hours

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