

GRI content index 2022

Statement of use	Elkem ASA has reported in accordance with the GRI Standards for the period 01012022-3112022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S)	REASON	EXPLANATION	

General disclosures

GRI 2: General Disclosures 2021	2-1 Organizational details	AR: p. 12, p. 30	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting	Elkem includes the same entities in the ESG report as the annual report, where Elkem has operational control. AR: p. 22-27				
	2-3 Reporting period, frequency and contact point	Report period: FY 2022, annual, publishing date: 20 March 2023 contact: Odd-Geir Lyngstad				
	2-4 Restatements of information	Scope 1 for 2021 was recalculated after the 2021 report, due to double counting at the Xinghou plant, China.				
	2-5 External assurance	AR: p. 154				
	2-6 Activities, value chain and other business relationships	No significant changes compared to previous reports. AR: p. 14-15, p. 20, p. 22-27				
	2-7 Employees	AR: p. 12, p. 135. No significant fluctuations in the number of contractors. Elkem reports FTEs p. 191. The consolidated number of FTEs presented on page 12 is as of 31 December 2022.			Information unavailable/incomplete	Elkem reports breakdown on contractors region, but not on particular permanent and temporary employment per region.
	2-8 Workers who are not employees	AR: p. 88. No significant fluctuations in the number of contractors.				

2-9 Governance structure and composition	AR: p. 50-51, p. 90-91			
2-10 Nomination and selection of the highest governance body	AR: 58-61			
2-11 Chair of the highest governance body	AR: p. 58			
2-12 Role of the highest governance body in overseeing the management of impacts	AR: p. 90			
2-13 Delegation of responsibility for managing impacts	AR: p. 90			
2-14 Role of the highest governance body in sustainability reporting	AR: p.44, p. 48, p. 90			
2-15 Conflicts of interest	Not reported		Confidentiality constraints	The relevant information can be found in internal policies. However, the information is not publically available for 2022. This will be reported on from 2023.
2-16 Communication of critical concerns	Not reported		Confidentiality constraints	Elkem has established processes to manage incidents that arise. The relevant information can be found in internal policies. However, the information is not publically available for 2022. This will be reported on from 2023.
2-17 Collective knowledge of the highest governance body	Not reported		Information unavailable/incomplete	The collective board has not presented the ESG knowledge in the annual report. This will be made available in 2023.
2-18 Evaluation of the performance of the highest governance body	Not reported		Information unavailable/incomplete	Routines of evaluation is in place, but the company does not report on this. Elkem will consider to report on this in 2023.

2-19 Remuneration policies	Remuneration report, will be published in April 2022. The 2021 is available online: https://www.elkem.com/globalassets/01---corporate/03---documents/4-lederlonn-elkem-2021.pdf			
2-20 Process to determine remuneration	Same as above			
2-21 Annual total compensation ratio	Partially reported. AR: p. 135.		Information unavailable/incomplete	Elkem only has available information of compenstion ratio between CEO and average Norwegian employee, p. 135. A full scope is under evaluation.
2-22 Statement on sustainable development strategy	AR: p. 19			
2-23 Policy commitments	AR: p. 90-91, p. 129			
2-24 Embedding policy commitments	AR: p. 90-91, p. 84, p. 87, p. 20-21			
2-25 Processes to remediate negative impacts	Elkem has a grievance mechanism and speak up channel described on page 131 and page 141.		Information unavailable/incomplete	Information on processes for cooperation and remediation is not reported in 2022. This will be considered for 2023.
2-26 Mechanisms for seeking advice and raising concerns	AR: p. 131, p. 141			
2-27 Compliance with laws and regulations	AR: p. 142			
2-28 Membership associations	WEB: https://www.elkem.com/sustainability/policies-and-statements/statements-and-positions/			
2-29 Approach to stakeholder engagement	AR: p. 93-94, WEB: https://www.elkem.com/sustainability/social/community/			
2-30 Collective bargaining agreements	AR: p. 130			

Material topics

3-1 Process to determine material topics	AR: p.93-94			
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GRI 3: Material Topics 2021	3-2 List of material topics	In 2022, Elkem updated the list of material topics to include biodiversity and responsible economic practices. At the same time, there were some restructuring of topics within health and safety and human rights topics, for both on site and value chain. AR: p. 94	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
CO2 and other GHG emission reductions, incl. energy management						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 100-101, p. 103-105	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	AR: p. 105, p. 107	302-1 a	Information unavailable/incomplete	Main type of fuel is coal, however this is not stated specifically in the ESG report.	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	AR: p. 80, p. 101, p. 103				
	305-2 Energy indirect (Scope 2) GHG emissions	AR: p. 80, p. 101, p. 103				
	305-3 Other indirect (Scope 3) GHG emissions	AR: p. 98, p. 101-103				
	305-4 GHG emissions intensity	AR: p. 101-103				
	305-5 Reduction of GHG emissions	AR: p. 80-81				
Local emissions (NOx, SO2, dust)						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 119	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Elkem does not report on POP, VOC, HAP and PM as they are not considered material. Elkem reports on dust emissions as material. AR: p. 118				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 108-109	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	

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	Not reported		Information unavailable/incomplete	New material topic, and therefore impact is under mapping.	
	304-2 Significant impacts of activities, products and services on biodiversity	Not reported		Information unavailable/incomplete	New material topic, and therefore impact is under mapping.	
	304-3 Habitats protected or restored	Not reported		Information unavailable/incomplete	New material topic, and therefore impact is under mapping.	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not reported		Information unavailable/incomplete	New material topic, and therefore impact is under mapping.	
Water management						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 110-112	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 303-4 Water management	303-2 Management of water discharge-related impacts	AR: p. 112				
	303-3 Water withdrawal	AR: p. 110, p. 113				
	303-4 Water discharge	AR: p. 110, p. 112-113	303-4 c	Information unavailable/incomplete	Information is not available at the moment, in wanted reported form.	
	303-5 Water consumption	AR: p. 110-111, p. 113				
Waste management and circularity						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 114-117	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	AR: p. 115-116				
	306-2 Management of significant waste-related impacts	AR: p. 105, p. 115-116				
	306-3 Waste generated	AR: p. 105, p. 117				
	306-4 Waste diverted from disposal	AR: p. 116-117	306-4 d	Information unavailable/incomplete	The waste diverted is mainly onsite company locations.	

	306-5 Waste directed to disposal	AR: p. 116-117	306-5 d	Information unavailable/incomplete	The waste diverted is mainly onsite company locations.	
Health and safety on site						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 124-126	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	AR: p. 125, p. 127				
	403-2 Hazard identification, risk assessment, and incident investigation	WEB: https://www.elkem.com/about-elkem/environment-health-and-safety/ehs-management-systems/				
	403-4 Worker participation, consultation, and communication on occupational health and safety	AR: p. 124-126 WEB: https://www.elkem.com/about-elkem/environment-health-and-safety/ehs-management-systems/				
	403-5 Worker training on occupational health and safety	AR: p. 126				
	403-6 Promotion of worker health	AR: p. 85, p. 130-131				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	WEB: https://www.elkem.com/about-elkem/environment-health-and-safety/ehs-management-systems/				
	403-8 Workers covered by an occupational health and safety management system	Covered by audits: 100% of employees and contractors. AR: p. 125				
	403-9 Work-related injuries	AR: p. 124, p. 127. The types of injuries are the same for 2022 as for 2021 (reference website). This is calculated by 1,000,000 hours worked. WEB: https://www.elkem.com/about-elkem/environment-health-and-safety/targets-and-performance/				
Environmental due diligence in the supply chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 148-149	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	

GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	AR: p. 149				
	308-2 Negative environmental impacts in the supply chain and actions taken	Not reported		Information unavailable/incomplete	Lack of joint internal supplier engagement tool. The tool is under consideration in 2023.	
Social due diligence in the supply chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 128-129, p. 131, p. 141, p. 148-149	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	AR: p. 128-130		Information unavailable/incomplete	Updated information on locations will be reported on in 2023. There were no reported measures consolidated other than speak up channel cases.	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	AR: p. 129-131		Information unavailable/incomplete	Updated information on locations will be reported on in 2023. There were no reported measures consolidated other than speak up channel cases.	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	AR: p. 129-131		Information unavailable/incomplete	Updated information on locations will be reported on in 2023. There were no reported measures consolidated other than speak up channel cases.	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not reported on		Information unavailable/incomplete	Reported as part of speak up channel. No incidents reported.	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Not reported on		Information unavailable/incomplete	Information on community engagement: https://www.elkem.com/sustainability/social/community/	
	413-2 Operations with significant actual and potential negative impacts on local communities	AR: p. 111, p. 130-131, p. 149				
GRI 414: Supplier	414-1 New suppliers that were screened using social criteria	AR: p. 149				

GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Not reported		Information unavailable/incomplete	Lack of joint internal supplier engagement tool. The tool is under consideration in 2023.	
Responsible economic practices, including anti-corruption and tax strategy						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 140-143	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Not reported		Information unavailable/incomplete	This information is not available for 2022, but will be made available in 2023.	
	205-2 Communication and training about anti-corruption policies and procedures	AR: p. 143		Information unavailable/incomplete	The information is not available for 2022, but will be worked on for future reporting.	
	205-3 Confirmed incidents of corruption and actions taken	AR: p. 143				
GRI 207: Tax 2019	207-1 Approach to tax	AR: p. 142				
	207-2 Tax governance, control, and risk management	AR: p. 142				
	207-3 Stakeholder engagement and management of concerns related to tax	Not reported		Information unavailable/incomplete	An updated tax strategy will cover this topic from 2023.	
	207-4 Country-by-country reporting	WEB: https://www.elkem.com/globalassets/01---corporate/07---esgsustainability/2022-reporting/country-by-country-tax-reporting-elkem-asa-2022.pdf				
Product governance, including chemical safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR: p. 91, p. 144-147	3.3 f	Information unavailable/incomplete	Engagement with stakeholders has not been systematically tracked and can therefore not be reported.	
GRI 416: Customer Health	416-1 Assessment of the health and safety impacts of product and service categories	AR: p. 144-147		Information unavailable/incomplete	Information of percentage of assessed products will be reported in 2023.	

and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	AR: p. 147				
Own disclosure	The entity shall discuss its production and use of chemicals listed under Globally Harmonized System of Classification and Labeling of Chemicals (GHS) and explain process for registration, evaluation, authorisation and restriction of Chemical (REACH) substances of very high concern.	AR: p. 144-147				
Own disclosure	Strategy and approach to managing the production of materials, chemicals, and substances that may be of human health and/or environmental concern to consumers, customers (e.g., retailers and commercial buyers), regulators, and/or others (e.g., non-governmental organizations or scientific researchers).	AR: p. 146-147				
Supplying the green transition						
GRI 3: Material Topics 2021	Manufacturing of low carbon technologies, % of products sold to green markets	AR: p. 91, The Climate roadmap page 13: https://www.elkem.com/globalassets/01---corporate/03---documents/elkem-climate-roadmap-20212.pdf				
Own disclosure	Manufacturing of low carbon technologies, % of products sold to green markets	AR: p. 82		Information unavailable/incomplete	The process for defining the KPIs will be finalised in 2023.	
Own disclosure	Taxonomy eligible activity	AR: p. 159				

Stakeholder capitalism metrics: Published by World Economic Forum in September 2020, the white paper “Measuring Stakeholder Capitalism” was developed on basis of the Davos Manifesto 2020, a declaration on the universal purpose of companies. The intention is to standardise non-financial reporting.

		WEF principles	GRI standards	Reference in Elkem documents
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Principles of governance	Governing purpose	Setting purpose	GRI 102	Annual report: p.16-21
	Quality of governing body	Governance body composition	GRI 102-22	Annual report: p. 90-92
	Stakeholder engagement	Material issues impacting stakeholders	GRI 102-21, 43, 47	Annual report: p. 93-94
	Ethical behaviour	Anti-corruption	GRI 205	Annual report: p. 140-143
		Protected ethics advise and reporting mechanisms	GRI 102-17	Annual report: p. 141-143
Risk and opportunity oversight	Integrating risk and opportunity into business process		Annual report: p. 69-72	
Planet	Climate change	Greenhouse gas (GHG) emissions	GRI 305-1-3 GRI 302-1	Annual report: p. 80-83, p. 100-107 TCFD report
		TCFD implementation		
	Nature loss	Land use and ecological sensitivity	GRI 304-1	Annual report: p. 108-109
Freshwater availability	Water consumption and withdrawal in water-stressed areas	GRI 303-1,2,5	Annual report: p. 110-113	
People	Dignity and equality	Diversity and inclusion	GRI 405-1	Annual report: p. 132-135 + ARP report
		Pay equality	GRI 405-2	ARP report
		Wage level	GRI 202-1	Annual report: p. 135
		Risk for incidents of child, forced or compulsory labour	GRI 408 GRI 409	Annual report: p. 130-131
	Health and well-being	Health and safety	GRI 403-1-9	Annual report: p. 124-127

	Skills for the future	Training provided	GRI 404-1	Annual report: p. 84-88
Prosperity	Employment and wealth generation	Absolute number and rate employment	GRI 401-1	Annual report: p. 88
		Economic contribution	GRI 201-1+4	Annual report: p. 182-205
		Financial investment contribution		Annual report: p. 206-215
	Innovation of better products and services	Total R&D expenses		Annual report: p. 41
Community and social vitality	Total tax paid	GRI 201-1	Annual report: p. 201-206	

