

## GRI content index 2024



Statement of use	Vow ASA has reported the information cited in this GRI content index for the period 01.01.2024-31.12.2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standards

GRI standard	Disclosure	Page number or link
General disclosures		
GRI 2: General disclosures 2021	2-1 Organizational details	Annual and Sustainability Report, p. 1, 10
	2-2 Entities included in the organization's sustainability reporting	Annual and Sustainability Report, p. 27
	2-3 Reporting period, frequency and contact point	Reporting period: FY 2024 Publication date: 30.04.2025 Frequency: Annually Contact point: Tina Tønnessen   Chief Financial Officer   <a href="mailto:tina.tonnessen@vowasa.com">tina.tonnessen@vowasa.com</a>
	2-4 Restatements of information	Vow has not made any restatement in the reporting period.
	2-5 External assurance	The 2024 sustainability statement has not been externally assured.
	2-6 Activities, value chain and other business relationships	Annual and Sustainability Report, p. 1, 6-7, 10, 54, 61
	2-7 Employees	Annual and Sustainability Report, p. 44
	2-9 Governance structure and composition	Annual and Sustainability Report, p. 22-25, 45, 51-52, 61
	2-10 Nomination and selection of the highest governance body	Annual and Sustainability Report, p. 63-65
	2-11 Chair of the highest governance body	Annual and Sustainability Report, p. 65
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual and Sustainability Report, p. 51-52, 65-66
	2-13 Delegation of responsibility for managing impacts	Annual and Sustainability Report, p. 51-52
	2-14 Role of the highest governance body in sustainability reporting	Annual and Sustainability Report, p. 28, 52
	2-15 Conflicts of interest	Annual and Sustainability Report, p. 22-23, 61, 64-65
	2-16 Communication of critical concerns	Annual and Sustainability Report, p. 58
	2-17 Collective knowledge of the highest governance body	Annual and Sustainability Report, p. 22-23, 45, 52
	2-18 Evaluation of the performance of the highest governance body	Annual and Sustainability Report, p. 67-68
	2-19 Remuneration policies	Annual and Sustainability Report, p. 52, 66-67
	2-20 Process to determine remuneration	<a href="https://www.vowasa.com/investor/general-meetings">https://www.vowasa.com/investor/general-meetings</a>
	2-22 Statement on sustainable development strategy	Annual and Sustainability Report, p. 9
	2-23 Policy commitments	Annual and Sustainability Report, p. 46, 52, 54, 55
	2-26 Mechanisms for seeking advice and raising concerns	Annual and Sustainability Report, p. 56-58
	2-27 Compliance with laws and regulations	Zero instances of non-compliance with laws and regulations during the reporting period.
	2-29 Approach to stakeholder engagement	Annual and Sustainability Report, p. 28-30

Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual and Sustainability Report, p. 28
	3-2 List of material topics	Annual and Sustainability Report, p. 28

GRI standard	Disclosure	Page number or link
<b>Environment and climate action</b>		
	Climate action	Annual and Sustainability Report, p. 33-41
	Circular economy	Annual and Sustainability Report, p. 38-41
	Pollution prevention	Annual and Sustainability Report, p. 39-41
GRI 201	201-2 Financial implications and other risks and opportunities due to climate change	Annual and Sustainability Report, p. 37-38
GRI 305	305-1 Direct (Scope 1) GHG emissions	Annual and Sustainability Report, p. 34-37
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	

<b>Occupational health and safety</b>		
GRI 403	403-1 Occupational health and safety system	Annual and Sustainability Report, p. 45-48
	403-3 Occupational health services	
	403-4 Worker participation, consultation, communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-9 Work-related injuries	

<b>Human capital development</b>		
GRI 404	404-1 Average hours of training per year per employee	Annual and Sustainability Report, p. 45
	404-2 Programs for upgrading employee skills and transition assistance programs	
	404-3 Percentage of employees receiving regular performance and career development reviews	

<b>Diversity, equality and inclusion</b>		
GRI 401	401-1 New employee hires and employee turnover	Annual and Sustainability Report, p. 44
	401-3 Parental leave	
GRI 405	405-1 Diversity of governance bodies and employees	Annual and Sustainability Report, p. 44
	405-2 Ratio of basic salary and remuneration of women to men	
GRI 406	406-1 Incidents of discrimination and corrective actions taken	Annual and Sustainability Report, p. 44 Zero incidents have been confirmed

GRI standard	Disclosure	Page number or link
Responsible value chain		
GRI 2-26	2-26 Mechanisms for seeking advice and raising concerns	Annual and Sustainability Report, p. 56-58
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	Annual and Sustainability Report, p. 56
	205-3 Confirmed incidents of corruption and actions taken	Annual and Sustainability Report, p. 56 Zero incidents have been confirmed
GRI 308	308-2 Negative environmental impacts in the supply chain and actions taken	Annual and Sustainability Report, p. 56 Zero incidents have been confirmed
GRI 414	414-2 Negative social impacts in the supply chain and actions taken	Annual and Sustainability Report, p. 56 Zero incidents have been confirmed
GRI 415	415-1 Political contributions	No political contributions in 2024
GRI 417	417-2 Incidents of non-compliance concerning product and service information and labeling	No non-compliance with regulations and/or voluntary code