

GRI content index 2025



Statement of use	Vow ASA has reported the information cited in this GRI content index for the period 01.01.2025-31.12.2025 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. 3, 8 and 42
	2-2 Entities included in the organization's sustainability reporting	Annual and Sustainability Report, p. 23 and 85
	2-3 Reporting period, frequency and contact point	Reporting period: FY 2025 Publication date: 29.04.2025 Frequency: Annually Contact point: Cecilie Brænd Hekneby Chief Financial Officer and Investor Relations cecilie.hekneby@vowasa.com
	2-4 Restatements of information	Annual and Sustainability Report, p. 30-31
	2-5 External assurance	The 2025 sustainability statement has not been externally assured.
	2-6 Activities, value chain and other business relationships	Annual and Sustainability Report, p. 5-6, 8 and 9
	2-7 Employees	Annual and Sustainability Report, p. 34
	2-9 Governance structure and composition	Annual and Sustainability Report, p. 19-20, 35, 38-39, and 45
	2-10 Nomination and selection of the highest governance body	Annual and Sustainability Report, p. 39, 44-46
	2-11 Chair of the highest governance body	Annual and Sustainability Report, p. 45
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual and Sustainability Report, p. 38-39
	2-13 Delegation of responsibility for managing impacts	Annual and Sustainability Report, p. 39
	2-14 Role of the highest governance body in sustainability reporting	Annual and Sustainability Report, p. 24 and 38-39
	2-15 Conflicts of interest	Annual and Sustainability Report, p. 19-20, 45-46
	2-16 Communication of critical concerns	Annual and Sustainability Report, p. 39 and 41
	2-17 Collective knowledge of the highest governance body	Annual and Sustainability Report, p. 39
	2-18 Evaluation of the performance of the highest governance body	Annual and Sustainability Report, p. 46 and 48
	2-19 Remuneration policies	Annual and Sustainability Report, p. 46-47
	2-20 Process to determine remuneration	https://www.vowasa.com/investors/reports-and-presentations/#general-meetings
	2-22 Statement on sustainable development strategy	Annual and Sustainability Report, p. 14-18, 24, and 31-32
2-23 Policy commitments	Annual and Sustainability Report, p. 40 https://www.vowasa.com/sustainability/#esg-resources	
2-26 Mechanisms for seeking advice and raising concerns	Annual and Sustainability Report, p. 41	
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. 25-26	

Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual and Sustainability Report, p. 24
	3-2 List of material topics	Annual and Sustainability Report, p. 24

GRI standard	Disclosure	Page number or link
Environment and climate action		
	Climate change	Annual and Sustainability Report, p. 24 and 32
	Pollution	
	Resource use and circular economy	
GRI 201	201-2 Financial implications and other risks and opportunities due to climate change	Annual and Sustainability Report, p. 31 and 89
GRI 305	305-1 Direct (Scope 1) GHG emissions	Annual and Sustainability Report, p. 27-30
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	

Occupational health and safety		
GRI 403	403-1 Occupational health and safety system	Annual and Sustainability Report, p. 35-37
	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	

Human capital development		
GRI 404	404-1 Average hours of training per year per employee	Annual and Sustainability Report, p. 35
	404-2 Programs for upgrading employee skills and transition assistance programs	
	404-3 Percentage of employees receiving regular performance and career development reviews	

Diversity, equality and inclusion		
GRI 401	401-1 New employee hires and employee turnover	Annual and Sustainability Report, p. 34
	401-3 Parental leave	
GRI 405	405-1 Diversity of governance bodies and employees	Annual and Sustainability Report, p. 35
	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. 34

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. 41
GRI 205	205-2 Communication and training about anti-corruption policies and procedures	Annual and Sustainability Report, p. 40 and 41
	205-3 Confirmed incidents of corruption and actions taken	Annual and Sustainability Report, p. 41 Zero incidents have been confirmed
GRI 415	415-1 Political contributions	No political contributions in 2025