

## GRI Content Index

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This Annual Report has been prepared following the principles contained within the GRI Standards. We are working towards meeting the Core Standard. The table below provides an overview of the relevant GRI Standards for our material topics listed on page 17 and where to find further information in this report or online. The reporting period for disclosures is predominantly for December 1 to November 30, unless otherwise stated. Our last annual report was published in March 2020.

GRI Standard		Page / Location
<b>GRI Reporting</b>		
101-1	Reporting Principles	Pages 16, 17 and this GRI Content Index
101-2	Using the GRI Standards for sustainability reporting	Pages 17 and this GRI Content Index
101-3	Making claims related to the use of the GRI Standards	Pages 17 and this GRI Content Index
<b>Organisational Profile</b>		
102-1	Name of the organisation	Page 1
102-2	Activities, brands, products, and services	Page 3, 6-14 and <a href="http://www.stolt-nielsen.com">www.stolt-nielsen.com</a>
102-3	Location of headquarters	Page 136
102-4	Location of operations	Pages 150-156
102-5	Ownership and legal form	Page 38 and 39
102-6	Markets served	Page 3, 6-14 and <a href="http://www.stolt-nielsen.com">www.stolt-nielsen.com</a>
102-7	Scale of the organization	Page 3, pages 27-33 and 150-156
102-8	Information on employees and other workers	Pages 27-33
102-11	Precautionary Principle or approach	Contents page
102-13	Membership of associations	Page 16
<b>Strategy</b>		
102-14	Statement from senior decision-maker	Pages 4 and 5
102-15	Key impacts, risks, and opportunities	Pages 6-14 and 50-53
<b>Ethics and Integrity</b>		
102-16	Values, principles, standards, and norms of behaviour	Pages 27-33, 38-41 and <a href="http://www.stolt-nielsen.com/en/about-us/code-of-business-conduct/">www.stolt-nielsen.com/en/about-us/code-of-business-conduct/</a>
102-17	Mechanisms for advice and concerns about ethics	Pages 30, 31, and 35 and <a href="http://www.stolt-nielsen.com/en/contact-us/speak-up/">www.stolt-nielsen.com/en/contact-us/speak-up/</a>
<b>Governance</b>		
102-18	Governance structure	Pages 35-41
102-20	Executive-level responsibility for economic, environmental, and social topics	Page 16
102-21	Consulting stakeholders on economic, environmental, and social topics	Page 17
102-22	Composition of the highest governance body and its committees	Pages 36, 37, 39 and 40
102-23	Chair of the highest governance body	Page 35
102-24	Nominating and selecting the highest governance body	Page 39
102-26	Role of highest governance body in setting purpose, values, and strategy	Page 35
102-27	Collective knowledge of highest governance body	Pages 35-37
102-29	Identifying and managing economic, environmental, and social impacts	Pages 16-31 and 50-53
102-31	Review of economic, environmental, and social topics	Page 17
102-32	Highest governance body's role in sustainability reporting	Pages 16, 35 and <a href="http://www.stolt-nielsen.com/en/sustainability/policies-and-statements/">www.stolt-nielsen.com/en/sustainability/policies-and-statements/</a>
<b>Stakeholder Engagement</b>		
102-40	List of stakeholder groups	Page 16
102-43	Approach to stakeholder engagement	Pages 16 and 28
102-44	Key topics and concerns raised	Page 17
<b>Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	Pages 139 and 150-156
102-47	List of material topics	Page 17
102-48	Restatements of information	Pages 2 and 12
102-49	Changes in reporting	Pages 66-68
102-50	Reporting period	This GRI Content Index
102-51	Date of most recent report	Page 5
102-52	Reporting cycle	This GRI Content Index
102-53	Contact point for questions regarding the report	Page 149
102-54	Claims of reporting in accordance with the GRI Standards	Page 17 and this GRI Content Index
102-55	GRI content index	This GRI Content Index
102-56	External assurance	Pages 54-59

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<b>Economic performance</b>		
201-2	Financial implications and other risks and opportunities due to climate change	Page 51
<b>Anti-corruption</b>		
205-2	Communication and training about anti-corruption policies and procedures	Page 30 and <a href="http://www.stolt-nielsen.com/en/sustainability/policies-and-statements/">www.stolt-nielsen.com/en/sustainability/policies-and-statements/</a>
205-3	Confirmed incidents of corruption and actions taken	Page 31
<b>Energy</b>		
302-1	Energy consumption within the organisation	Page 25
302-3	Energy intensity	Page 25
302-5	Reductions in energy requirements of products and services	Page 25
<b>Water and Effluents</b>		
303-1	Interactions with water as a shared resource	Pages 24 and 25
303-2	Management of water discharge-related impacts	Pages 24 and 25
303-4	Water discharge	Pages 24 and 25
303-5	Water consumption	Pages 24 and 25
<b>Biodiversity</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 12, 13 and 24
304-2	Significant impacts of activities, products, and services on biodiversity	Pages 12, 13, 24 and <a href="http://www.stoltseafarm.com">www.stoltseafarm.com</a>
<b>Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	Pages 22-24
305-4	GHG emissions intensity	Pages 22-24
305-5	Reduction of GHG emissions	Pages 23 and 24
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Pages 22-24
306-3	Waste generated	Pages 22, 25 and 26
306-5	Waste directed to disposal	Pages 22, 25 and 26
307-1	Non-compliance with environmental laws and regulations	Page 20
<b>Employment</b>		
401-1	New employee hires and employee turnover	Pages 30 and 32
<b>Occupational Health and Safety</b>		
403-1	Occupational health and safety management system	Pages 19 and 20
403-2	Hazard identification, risk assessment, and incident investigation	Page 20
403-5	Worker training on occupational health and safety	Pages 19, 20 and 31
403-6	Promotion of worker health	Pages 19, 20, 28 and 31
403-8	Workers covered by an occupational health and safety management system	Pages 19 and 20
403-9	Work-related injuries	Pages 18 and 21
<b>Training and Education</b>		
404-1	Average hours of training per year per employee	Page 19 (Total for seafarers only)
404-2	Programmes for upgrading employee skills and transition assistance programs	Pages 19, 20, 29 and 30
404-3	Percentage of employees receiving regular performance and career development reviews	Page 29
<b>Diversity and Equal Opportunity</b>		
405-1	Diversity of governance bodies and employees	Pages 27, 30, 32 and 33
<b>Forced or Compulsory Labour</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Page 30 and <a href="http://www.stolt-nielsen.com/en/sustainability/policies-and-statements/">www.stolt-nielsen.com/en/sustainability/policies-and-statements/</a>