

# ESRS-indeks

## 2024

Vedlegg til Bærekraftsrapport 2024

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|--------|----------|------------|--|---------------|-------------|-----------------------------------|
| ESRS 2 | BP-1     | 3          | Disclosure of general basis for preparation of sustainability statement  | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 a        | Basis for preparation of sustainability statement  | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 b i      | Scope of consolidation of consolidated sustainability statement is same as for financial statements  | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 b ii     | Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting                                       | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 c        | Disclosure of extent to which sustainability statement covers upstream and downstream value chain  | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 d        | Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used   | Ja            | ESRS 2 BP-1 |                                   |
| ESRS 2 | BP-1     | 5 e        | Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used  | Ikke relevant |             |                                   |
| ESRS 2 | BP-2     | 6          | Disclosures in relation to specific circumstances  | Ja            | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 9          | Medium- or long-term time horizons defined by ESRS 1 have been deviated from   | Ikke relevant |             |                                   |
| ESRS 2 | BP-2     | 9 a        | Disclosure of definitions of medium- or long-term time horizons  | Ikke relevant |             | Fraviker ikke fra standard        |
| ESRS 2 | BP-2     | 9 b        | Disclosure of reasons for applying different definitions of time horizons  | Ikke relevant |             | Fraviker ikke fra standard        |
| ESRS 2 | BP-2     | 10         | Metrics include value chain data estimated using indirect sources  | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 10 a       | Disclosure of metrics that include value chain data estimated using indirect sources   | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 10 b       | Description of basis for preparation of metrics that include value chain data estimated using indirect sources   | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 10 c       | Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources   | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 10 d       | Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources   | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 11 a       | Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty  | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 11 b i     | Disclosure of sources of measurement uncertainty   | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 11 b ii 12 | Disclosure of assumptions, approximations and judgments made in measurement  | Delvis        | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 13 a       | Explanation of changes in preparation and presentation of sustainability information and reasons for them  | Ikke relevant |             | Første året for ESRS-rapportering |
| ESRS 2 | BP-2     | 13 b       | Disclosure of revised comparative figures  | Ikke relevant |             | Første året for ESRS-rapportering |
| ESRS 2 | BP-2     | 13 c       | Disclosure of difference between figures disclosed in preceding period and revised comparative figures   | Ikke relevant |             | Første året for ESRS-rapportering |
| ESRS 2 | BP-2     | 14 a       | Disclosure of nature of prior period material errors   | Ja            | ESRS 2 BP-2 | Ingen rapporteringsfeil           |
| ESRS 2 | BP-2     | 14 b       | Disclosure of corrections for prior periods included in sustainability statement   | Ja            | ESRS 2 BP-2 | Ingen rapporteringsfeil           |
| ESRS 2 | BP-2     | 14 c       | Disclosure of why correction of prior period errors is not practicable   | Ja            | ESRS 2 BP-2 | Ingen rapporteringsfeil           |
| ESRS 2 | BP-2     | 15         | Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement | Ja            | ESRS 2 BP-2 |                                   |
| ESRS 2 | BP-2     | 15         | Disclosure of reference to paragraphs of standard or framework applied   | Ikke relevant |             |                                   |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket | Henvising    | Kommentar |
|--------|----------|----------|---|--------|--------------|-----------|
| ESRS 2 | BP-2     | AR 2     | European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied on   | Nei    |              |           |
| ESRS 2 | BP-2     | AR 2     | Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard        | Nei    |              |           |
| ESRS 2 | BP-2     | 16       | List of DRs or DPs mandated by a Disclosure Requirement   | Nei    |              |           |
| ESRS 2 | BP-2     | 17       | Topics (E4, S1, S2, S3, S4) have been assessed to be material   | Nei    |              |           |
| ESRS 2 | BP-2     | 17 a     | List of sustainability matters assessed to be material (phase-in)   | Nei    |              |           |
| ESRS 2 | BP-2     | 17 a     | Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)  | Nei    |              |           |
| ESRS 2 | BP-2     | 17 b     | Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards achieving those targets  | Nei    |              |           |
| ESRS 2 | BP-2     | 17 c     | Description of policies related to sustainability matters assessed to be material (phase-in)  | Nei    |              |           |
| ESRS 2 | BP-2     | 17 d     | Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions | Nei    |              |           |
| ESRS 2 | BP-2     | 17 e     | Disclosure of metrics related to sustainability matters assessed to be material (phase-in)  | Nei    |              |           |
| ESRS 2 | GOV-1    | 21       | Information about composition and diversity of members of administrative, management and supervisory bodies   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 a     | Number of executive members   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 a     | Number of non-executive members   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 b     | Information about representation of employees and other workers   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 c     | Information about member's experience relevant to sectors, products and geographic locations of undertaking   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 d     | Percentage of members of administrative, management and supervisory bodies  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 d     | Board's gender diversity ratio  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 21 e     | Percentage of independent board members   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22       | Information about roles and responsibilities of administrative, management and supervisory bodies   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 a     | Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 b     | Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies                              | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 c     | Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 c i   | Description of how oversight is exercised over management-level position or committee to which management's role is delegated to  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 c ii  | Information about reporting lines to administrative, management and supervisory bodies  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 22 c iii | Disclosure of how dedicated controls and procedures are integrated with other internal functions  | Ja     | ESRS 2 GOV-1 |           |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket | Henvisning   | Kommentar |
|--------|----------|----------|--|--------|--------------|-----------|
| ESRS 2 | GOV-1    | 22 d     | Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 23       | Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 23 a     | Information about sustainability-related expertise that bodies either directly possess or can leverage   | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-1    | 23 b     | Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities  | Ja     | ESRS 2 GOV-1 |           |
| ESRS 2 | GOV-2    | 26 a     | Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them | Ja     | ESRS 2 GOV-2 |           |
| ESRS 2 | GOV-2    | 26 b     | Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process  | Ja     | ESRS 2 GOV-2 |           |
| ESRS 2 | GOV-2    | 26 c     | Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their relevant committees  | Ja     | ESRS 2 GOV-2 |           |
| ESRS 2 | GOV-2    | AR 6     | Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place   | Ja     | ESRS 2 GOV-2 |           |
| ESRS 2 | GOV-3    | 29       | Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist  | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-3    | 29 a     | Description of key characteristics of incentive schemes  | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-3    | 29 b     | Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies   | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-3    | 29 c     | Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies   | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-3    | 29 d     | Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts   | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-3    | 29 e     | Description of level in undertaking at which terms of incentive schemes are approved and updated   | Ja     | ESRS 2 GOV-3 |           |
| ESRS 2 | GOV-4    | 30; 32   | Disclosure of mapping of information provided in sustainability statement about due diligence process  | Ja     | ESRS 2 GOV-4 |           |
| ESRS 2 | GOV-5    | 36 a     | Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting   | Delvis | ESRS 2 GOV-5 |           |
| ESRS 2 | GOV-5    | 36 b     | Description of risk assessment approach followed   | Delvis | ESRS 2 GOV-5 |           |
| ESRS 2 | GOV-5    | 36 c     | Description of main risks identified and their mitigation strategies   | Delvis | ESRS 2 GOV-5 |           |
| ESRS 2 | GOV-5    | 36 d     | Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes   | Delvis | ESRS 2 GOV-5 |           |
| ESRS 2 | GOV-5    | 36 e     | Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies  | Delvis | ESRS 2 GOV-5 |           |
| ESRS 2 | SBM-1    | 40       | Disclosure of information about key elements of general strategy that relate to or affect sustainability matters   | Ja     | ESRS 2 SBM-1 |           |
| ESRS 2 | SBM-1    | 40 a i   | Description of significant groups of products and (or) services offered  | Ja     | ESRS 2 SBM-1 |           |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvisning   | Kommentar   |
|--------|----------|----------|--|---------------|--------------|---|
| ESRS 2 | SBM-1    | 40 a ii  | Description of significant markets and (or) customer groups served   | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 a iii | Total number of employees (head count)   | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 a iii | Number of employees (head count)   | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 a iv  | Description of products and services that are banned in certain markets  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 b     | Total revenue  | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 b     | Revenue by ESRS Sectors  | Ikke relevant |              | <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013L0034">eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013L0034</a> |
| ESRS 2 | SBM-1    | 40 c     | List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts                     | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Undertaking is active in fossil fuel (coal, oil and gas) sector  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Revenue from fossil fuel (coal, oil and gas) sector  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Revenue from coal  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Revenue from oil   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Revenue from gas   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d i   | Revenue from Taxonomy-aligned economic activities related to fossil gas  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d ii  | Undertaking is active in chemicals production  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d ii  | Revenue from chemicals production  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d iii | Undertaking is active in controversial weapons   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d iii | Revenue from controversial weapons   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d iv  | Undertaking is active in cultivation and production of tobacco   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 d iv  | Revenue from cultivation and production of tobacco   | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 40 e     | Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 f     | Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals             | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 40 g     | Disclosure of elements of strategy that relate to or impact sustainability matters   | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 41       | List of ESRS sectors that are significant for undertaking  | Ikke relevant |              |   |
| ESRS 2 | SBM-1    | 42       | Description of business model and value chain  | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 42 a     | Description of inputs and approach to gathering, developing and securing inputs  | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 42 b     | Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders  | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-1    | 42 c     | Description of main features of upstream and downstream value chain and undertakings position in value chain   | Ja            | ESRS 2 SBM-1 |   |
| ESRS 2 | SBM-2    | 45 a     | Description of stakeholder engagement  | Ja            | ESRS 2 SBM-2 |   |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvising    | Kommentar                            |
|--------|----------|----------|--|---------------|--------------|--------------------------------------|
| ESRS 2 | SBM-2    | 45 a i   | Description of key stakeholders  | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 a ii  | Description of categories of stakeholders for which engagement occurs  | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 a iii | Description of how stakeholder engagement is organised   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 a iv  | Description of purpose of stakeholder engagement   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 a v   | Description of how outcome of stakeholder engagement is taken into account   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 b     | Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model  | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 c     | Description of amendments to strategy and (or) business model  | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 c i   | Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 c ii  | Description of any further steps that are being planned and in what timeline   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 c iii | Further steps that are being planned are likely to modify relationship with and views of stakeholders  | Delvis        | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-2    | 45 d     | Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts   | Ja            | ESRS 2 SBM-2 |                                      |
| ESRS 2 | SBM-3    | 48 a     | Description of material impacts resulting from materiality assessment  | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 a     | Description of material risks and opportunities resulting from materiality assessment  | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 b     | Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects  | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 c i   | Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment  | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 c ii  | Disclosure of how impacts originate from or are connected to strategy and business model   | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 c iii | Disclosure of reasonably expected time horizons of impacts   | Delvis        | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 c iv  | Description of nature of activities or business relationships through which undertaking is involved with material impacts  | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 d     | Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements | Ikke relevant |              |                                      |
| ESRS 2 | SBM-3    | 48 e     | Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term   | Nei           |              | Trenger ikke å rapportere dette år 1 |
| ESRS 2 | SBM-3    | 48 f     | Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities   | Ja            | ESRS 2 SBM-3 |                                      |
| ESRS 2 | SBM-3    | 48 g     | Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period   | Nei           |              | Første året for ESRS-rapportering    |
| ESRS 2 | SBM-3    | 48 h     | Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by additional entity-specific disclosures   | Nei           |              | Første året for ESRS-rapportering    |
| ESRS 2 | IRO-1    | 53 a     | Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities   | Ja            | ESRS 2 IRO-1 |                                      |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvising    | Kommentar                         |
|--------|----------|----------|--|---------------|--------------|-----------------------------------|
| ESRS 2 | IRO-1    | 53 b     | Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 b i   | Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 b ii  | Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships  | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 b iii | Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 b iv  | Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 c     | Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects  | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 c i   | Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered  | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 c ii  | Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 c iii | Description of how sustainability-related risks relative to other types of risks have been prioritised   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 d     | Description of decision-making process and related internal control procedures   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 e     | Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes                                       | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 f     | Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process  | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 g     | Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities   | Ja            | ESRS 2 IRO-1 |                                   |
| ESRS 2 | IRO-1    | 53 h     | Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period  | Nei           |              | Første året for ESRS-rapportering |
| ESRS 2 | IRO-2    | 56       | Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement  | Ja            | ESRS 2 IRO-2 |                                   |
| ESRS 2 | IRO-2    | 56       | Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment   | Nei           |              |                                   |
| ESRS 2 | IRO-2    | 57       | Explanation of negative materiality assessment for ESRS E1 Climate change  | Ikke relevant |              |                                   |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS E2 Pollution   | Ja            | ESRS 2 IRO-2 |                                   |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS E3 Water and marine resources  | Ja            | ESRS 2 IRO-2 |                                   |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS E4 Biodiversity and ecosystems   | Ikke relevant |              |                                   |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS E5 Circular economy  | Ikke relevant |              |                                   |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS S1 Own workforce   | Ikke relevant |              |                                   |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvising    | Kommentar                              |
|--------|----------|----------|---|---------------|--------------|--|
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS S2 Workers in value chain   | Ja            | ESRS 2 IRO-2 |  |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS S3 Affected communities   | Ikke relevant |              |  |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS S4 Consumers and end-users  | Ikke relevant |              |  |
| ESRS 2 | IRO-2    | 58       | Explanation of negative materiality assessment for ESRS G1 Business conduct   | Ikke relevant |              |  |
| ESRS 2 | IRO-2    | 59       | Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined  | Ja            | ESRS 2 IRO-2 |  |
| E1     | E1-GOV-3 | 13       | Disclosure of how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies   | Ja            | ESRS 2 GOV-3 |  |
| E1     | E1-GOV-3 | 13       | Percentage of remuneration recognised that is linked to climate related considerations  | Ja            | ESRS 2 GOV-3 |  |
| E1     | E1-GOV-3 | 13       | Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies   | Ja            | ESRS 2 GOV-3 |  |
| E1     | E1-1     | 14       | Disclosure of transition plan for climate change mitigation   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16a      | Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement  | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16b      | Disclosure of decarbonisation levers and key action   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16c      | Disclosure of significant operational expenditures (OpEx) and (or) capital expenditures (CapEx) required for implementation of action plan  | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16c      | Financial resources allocated to action plan (OpEx)   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16c      | Financial resources allocated to action plan (CapEx)  | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16d      | Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of GHG emission reduction targets and drive transition risk | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16e      | Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation 2021/2139        | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16f      | Significant CapEx for coal-related economic activities  | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16f      | Significant CapEx for oil-related economic activities   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16f      | Significant CapEx for gas-related economic activities   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16g      | Undertaking is excluded from EU Paris-aligned Benchmarks  | Ja            | E1-1         |  |
| E1     | E1-1     | 16h      | Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16i      | Transition plan is approved by administrative, management and supervisory bodies  | Nei           |              | Fases inn                              |
| E1     | E1-1     | 16j      | Explanation of progress in implementing transition plan   | Nei           |              | Fases inn                              |
| E1     | E1-1     | 17       | Date of adoption of transition plan for undertakings not having adopted transition plan yet   | Ja            | E1-1         | I løpet av 3 år                        |
| E1     | E1-SBM-3 | 18       | Type of climate-related risk  | Ja            | E1-SBM-3     |  |
| E1     | E1-SBM-3 | 19a      | Description of scope of resilience analysis   | Delvis        | E1-SBM-3     | Har ikke gjennomført robusthetsanalyse |
| E1     | E1-SBM-3 | 19b      | Disclosure of how resilience analysis has been conducted  | Nei           |              | Har ikke gjennomført robusthetsanalyse |
| E1     | E1-SBM-3 | 19b      | Date of resilience analysis   | Nei           |              | Har ikke gjennomført robusthetsanalyse |

| ESRS   | Kapittel | Paragraf  | Beskrivelse av krav   | Dekket | Henvising | Kommentar                              |
|--------|----------|-----------|---|--------|-----------|--|
| E1     | E1-SBM-3 | AR 7b     | Time horizons applied for resilience analysis   | Nei    |           | Har ikke gjennomført robusthetsanalyse |
| E1     | E1-SBM-3 | 19c       | Description of results of resilience analysis   | Nei    |           | Har ikke gjennomført robusthetsanalyse |
| E1     | E1-SBM-3 | AR 8b     | Description of ability to adjust or adapt strategy and business model to climate change   | Nei    |           | Har ikke gjennomført robusthetsanalyse |
| E1     | E1-IRO-1 | 20a, AR 9 | Description of process in relation to impacts on climate change   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | 20b       | Description of process in relation to climate-related physical risks in own operations and along value chain  | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 11a    | Climate-related hazards have been identified over short-, medium- and long-term time horizons   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 11a    | Undertaking has screened whether assets and business activities may be exposed to climate-related hazards   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 11b    | Short-, medium- and long-term time horizons have been defined   | Delvis | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 11c    | Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 11d    | Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | 21        | Explanation of how climate-related scenario analysis has been used to inform identification and assessment of physical risks over short, medium and long-term                     | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | 20c       | Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain  | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 12a    | Transition events have been identified over short-, medium- and long-term time horizons   | Delvis | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 12a    | Undertaking has screened whether assets and business activities may be exposed to transition events   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 12b    | Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 12c    | Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis   | Ja     | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 12d    | Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified            | Delvis | E1-IRO-1  |  |
| E1     | E1-IRO-1 | 21        | Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term | Delvis | E1-IRO-1  |  |
| E1     | E1-IRO-1 | AR 15     | Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements   | Delvis | E1-IRO-1  |  |
| E1     | E1-2     | 24        | Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]                                  | Ja     | E1-2      |  |
| E1     | E1-2     | 25        | Sustainability matters addressed by policy for climate change   | Ja     | E1-2      |  |
| ESRS 2 | 0        | 62        | Disclosures to be reported in case the undertaking has not adopted policies   | Nei    |           |  |
| E1     | E1-3     | 28        | Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]  | Ja     | E1-3      |  |
| E1     | E1-3     | 29a       | Decarbonisation lever type  | Ja     | E1-3      |  |
| E1     | E1-3     | AR19d     | Adaptation solution type  | Ja     | E1-3      |  |

| ESRS   | Kapittel | Paragraf    | Beskrivelse av krav  | Dekket | Henvisning | Kommentar                                    |
|--------|----------|-------------|--|--------|------------|--|
| E1     | E1-3     | 29b         | Achieved GHG emission reductions   | Nei    |            |  |
| E1     | E1-3     | 29b         | Expected GHG emission reductions   | Nei    |            |  |
| E1     | E1-3     | AR21        | Explanation of extent to which ability to implement action depends on availability and allocation of resources   | Ja     | E1-3       |  |
| E1     | E1-3     | 29ci        | Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements                                     | Nei    |            |  |
| E1     | E1-3     | 29cii,16c   | Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under Commission Delegated Regulation (EU) 2021/2178 | Nei    |            |  |
| E1     | E1-3     | 29cii-i,16c | Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Delegated Regulation (EU) 2021/2178                    | Nei    |            |  |
| E1     | E1-3     | AR22        | Explanation of any potential differences between significant OpEx and CapEx disclosed under ESRS E1 and key performance indicators disclosed under Commission Delegated Regulation (EU) 2021/2178    | Nei    |            |  |
| ESRS 2 | 0        | 62          | Disclosure to be reported if the undertaking has not adopted actions   |        |            |  |
| E1     | E1-4     | 32          | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T ]   | Ja     | E1-4       |  |
| E1     | E1-4     | 33          | Disclosure of how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities                                       | Ja     | E1-4       |  |
| E1     | E1-4     | 34a + 34 b  | Tables: Multiple Dimensions (baseline year and targets; GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for intensity value)                                     | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Absolute value of total Greenhouse gas emissions reduction   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Intensity value of total Greenhouse gas emissions reduction  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Absolute value of Scope 1 Greenhouse gas emissions reduction   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Intensity value of Scope 1 Greenhouse gas emissions reduction  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Absolute value of location-based Scope 2 Greenhouse gas emissions reduction  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Intensity value of location-based Scope 2 Greenhouse gas emissions reduction   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Absolute value of market-based Scope 2 Greenhouse gas emissions reduction  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Intensity value of market-based Scope 2 Greenhouse gas emissions reduction   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Absolute value of Scope 3 Greenhouse gas emissions reduction   | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |
| E1     | E1-4     | 34a + 34 b  | Intensity value of Scope 3 Greenhouse gas emissions reduction  | Nei    |            | Oppdatert klimaregnskap ferdigstilles i 2025 |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar   |
|--------|----------|----------|---|---------------|------------|---|
| E1     | E1-4     | 34b      | Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured   | Nei           |            | Oppdatert klimaregnskap ferdigstilles i 2025                            |
| E1     | E1-4     | 34c      | Disclosure of past progress made in meeting target before current base year   | Ikke relevant |            |   |
| E1     | E1-4     | AR 25 a  | Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors  | Nei           |            |   |
| E1     | E1-4     | AR 25 b  | Description of how new baseline value affects new target, its achievement and presentation of progress over time  | Ikke relevant |            |   |
| E1     | E1-4     | 34e,16a  | GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius  | Ja            | E1-4       |   |
| E1     | E1-4     | 34f,16b  | Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target  | Nei           |            | Vil etableres i sammen med klimaomstillingsplan                         |
| E1     | E1-4     | AR 30c   | Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments and determine decarbonisation levers | Nei           |            | Vil etableres i sammen med klimaomstillingsplan                         |
| ESRS 2 | E1-4     | 81       | Disclosure to be reported if the undertaking has not set any measurable outcome-oriented targets  | Ikke relevant |            |   |
| E1     | E1-5     | 37       | Total energy consumption related to own operations  | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 37a      | Total energy consumption from fossil sources  | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 37b      | Total energy consumption from nuclear sources   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | AR 34    | Percentage of energy consumption from nuclear sources in total energy consumption   | Ja            | E1-5       |   |
| E1     | E1-5     | 37c      | Total energy consumption from renewable sources   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 37ci     | Fuel consumption from renewable sources   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 37cii    | Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 37ciii   | Consumption of self-generated non-fuel renewable energy   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | AR 34    | Percentage of renewable sources in total energy consumption   | Ja            | E1-5       |   |
| E1     | E1-5     | 38a      | Fuel consumption from coal and coal products  | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 38b      | Fuel consumption from crude oil and petroleum products  | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 38c      | Fuel consumption from natural gas   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 38d      | Fuel consumption from other fossil sources  | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |
| E1     | E1-5     | 38e      | Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources   | Delvis        | E1-5       | OBOS har ikke fullstendig oversikt over sitt Scope 1 og 2 energiforbruk |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket | Henvisning | Kommentar                             |
|------|----------|----------|---|--------|------------|---------------------------------------|
| E1   | E1-5     | AR 34    | Percentage of fossil sources in total energy consumption  | Ja     | E1-5       |                                       |
| E1   | E1-5     | 39       | Non-renewable energy production   | Nei    |            | Ikke relevant for OBOS sin virksomhet |
| E1   | E1-5     | 39       | Renewable energy production   | Ja     | E1-5       | Produksjon av solenergi               |
| E1   | E1-5     | 40       | Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)  | Delvis | E1-5       |                                       |
| E1   | E1-5     | 41       | Total energy consumption from activities in high climate impact sectors   | Delvis | E1-5       |                                       |
| E1   | E1-5     | 42       | High climate impact sectors used to determine energy intensity  | Delvis | E1-5       |                                       |
| E1   | E1-5     | 43       | Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors   | Delvis | E1-5       |                                       |
| E1   | E1-5     | AR 38b   | Net revenue from activities in high climate impact sectors  | Delvis | E1-5       |                                       |
| E1   | E1-5     | AR 38b   | Net revenue from activities other than in high climate impact sectors   | Delvis | E1-5       |                                       |
| E1   | E1-6     | 44       | Gross Scopes 1, 2, 3 and Total GHG emissions – GHG emissions per scope [table]  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 50       | Gross Scopes 1, 2, 3 and Total GHG emissions – financial and operational control [table]  | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 41    | GHG emissions – by country, operating segments, economic activity, subsidiary, GHG category or source type  | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 46 d  | Gross Scopes 1, 2, 3 and Total GHG emissions – Scope 3 GHG emissions (GHG Protocol) [table]   | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 50    | Gross Scopes 1, 2, 3 and Total GHG emissions – Scope 3 GHG emissions (ISO 14064-1) [table]  | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 52    | Gross Scopes 1, 2, 3 and Total GHG emissions – total GHG emissions – value chain [table]  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 48 a     | Gross Scope 1 greenhouse gas emissions  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 48 b     | Percentage of Scope 1 GHG emissions from regulated emission trading schemes   | Delvis | E1-6       |                                       |
| E1   | E1-6     | 49 a     | Gross location-based Scope 2 greenhouse gas emissions   | Delvis | E1-6       |                                       |
| E1   | E1-6     | 49 b     | Gross market-based Scope 2 greenhouse gas emissions   | Delvis | E1-6       |                                       |
| E1   | E1-6     | 51       | Gross Scope 3 greenhouse gas emissions  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 44+52    | Total GHG emissions   | Delvis | E1-6       |                                       |
| E1   | E1-6     | 44+52a   | Total GHG emissions location based  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 44+52b   | Total GHG emissionsmarket based   | Delvis | E1-6       |                                       |
| E1   | E1-6     | 52 a)    | Scope 2 location-based  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 52 b)    | Scope 2 market-based  | Delvis | E1-6       |                                       |
| E1   | E1-6     | 47       | Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions   | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 39b   | Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions   | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 42c   | Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking’s general purpose financial statements | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 43c   | biogenic emissions of CO2 from the combustion or bio-degradation of biomassnot included in Scope 1 GHG emissions  | Delvis | E1-6       |                                       |
| E1   | E1-6     | AR 45d   | Percentage of contractual instruments, Scope 2 GHG emissions  | Delvis | E1-6       |                                       |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket | Henvisning | Kommentar  |
|------|----------|----------|---|--------|------------|--|
| E1   | E1-6     | AR 45d   | Disclosure of types of contractual instruments, Scope 2 GHG emissions   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 45d   | Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 45d   | Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions                 | Delvis | E1-6       |  |
| E1   | E1-6     | AR 45d   | Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions                                      | Delvis | E1-6       |  |
| E1   | E1-6     | AR 45d   | Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled energy attribute claims    | Delvis | E1-6       |  |
| E1   | E1-6     | AR 45e   | Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 46g   | Percentage of GHG Scope 3 calculated using primary data   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 46i   | Disclosure of why Scope 3 GHG emissions category has been excluded  | Delvis | E1-6       |  |
| E1   | E1-6     | AR 46i   | List of Scope 3 GHG emissions categories included in inventory  | Delvis | E1-6       |  |
| E1   | E1-6     | AR 46j   | Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 46h   | Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions  | Delvis | E1-6       |  |
| E1   | E1-6     | 53       | GHG emissions intensity, location-based (total GHG emissions per net revenue)   | Delvis | E1-6       |  |
| E1   | E1-6     | 53       | GHG emissions intensity, market-based (total GHG emissions per net revenue)   | Delvis | E1-6       |  |
| E1   | E1-6     | 55       | Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity   | Delvis | E1-6       |  |
| E1   | E1-6     | 55       | Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue amounts  | Delvis | E1-6       |  |
| E1   | E1-6     | AR 55    | Net revenue   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 55    | Net revenue used to calculate GHG intensity   | Delvis | E1-6       |  |
| E1   | E1-6     | AR 55    | Net revenue other than used to calculate GHG intensity  | Delvis | E1-6       |  |
| E1   | E1-7     | 56a      | Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain                             | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 56b      | Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any purchase of carbon credits | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 58       | Removals and carbon credits are used  | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 58a      | GHG Removals and storage Activity by undertaking scope and by removal and storage activity  | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 58a      | Total GHG removals and storage  | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 58f   | GHG emissions associated with removal activity  | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 58b      | Disclosure of calculation assumptions, methodologies and frameworks applied (GHG removals and storage)  | Nei    |            | OBOS kjøper ingen klimavoter og har ingen prosjekter for opptak av klimagasser |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav  | Dekket | Henvisning | Kommentar   |
|------|----------|----------|--|--------|------------|---|
| E1   | E1-7     | AR 58e   | Removal activity has been converted into carbon credits and sold on to other parties on voluntary market   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 59a      | Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 59b      | Total amount of carbon credits outside value chain planned to be cancelled in future   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 60    | Reversals  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 61    | Disclosure of extent of use and quality criteria used for carbon credits   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62a   | Percentage of reduction projects   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62a   | Percentage of removal projects   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62b   | Type of carbon credits from removal projects   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62c   | Percentage for recognised quality standard   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62d   | Percentage issued from projects inEuropean Union   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62e   | Percentage that qualifies as corresponding adjustment  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 64    | Date when carbon credits outside value chain are planned to be cancelled   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 60       | Explanation of scope, methodologies and frameworks applied and how residual GHG emissions are intended to be neutralised   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 61       | Public claims of GHG neutrality that involve use of carbon credits have been made  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 61a      | Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 61b      | Claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target   | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 61 a, b  | Explanation of how public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets and how claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | 61c      | Explanation of credibility and integrity of carbon credits used  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-7     | AR 62    | Percentage for recognised quality standards  | Nei    |            | OBOS kjøper ingen klimakvoter og har ingen prosjekter for opptak av klimagasser |
| E1   | E1-8     | 63 a     | Carbon pricing scheme by type  | Nei    |            | OBOS benytter ikke intern karbonprising   |

| ESRS | Kapittel | Paragraf       | Beskrivelse av krav  | Dekket | Henvisning | Kommentar                               |
|------|----------|----------------|--|--------|------------|---|
| E1   | E1-8     | 63 a           | Type of internal carbon pricing scheme   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63b            | Description of specific scope of application of carbon pricing scheme  | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63c            | Carbon price applied for each metric tonne of greenhouse gas emission  | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63c            | Description of critical assumptions made to determine carbon price applied   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63d            | Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63d            | Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | 63d            | Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-8     | AR 65          | Disclosure of how carbon price used in internal carbon pricing scheme is consistent with carbon price used in financial statements   | Nei    |            | OBOS benytter ikke intern karbonprising |
| E1   | E1-9     | 66a            | Assets at material physical risk before considering climate change adaptation actions  | Nei    |            |   |
| E1   | E1-9     | 66a            | Assets at acute material physical risk before considering climate change adaptation actions  | Nei    |            |   |
| E1   | E1-9     | 66a            | Assets at chronic material physical risk before considering climate change adaptation actions  | Nei    |            |   |
| E1   | E1-9     | 66a            | Percentage of assets at material physical risk before considering climate change adaptation actions  | Nei    |            |   |
| E1   | E1-9     | 66a            | Disclosure of location of significant assets at material physical risk   | Nei    |            |   |
| E1   | E1-9     | AR 70 c i)     | Disclosure of location of its significant assets at material physical risk (disaggregated by NUTS codes)   | Nei    |            |   |
| E1   | E1-9     | 66b            | Percentage of assets at material physical risk addressed by climate change adaptation actions  | Nei    |            |   |
| E1   | E1-9     | 66d            | Net revenue from business activities at material physical risk   | Nei    |            |   |
| E1   | E1-9     | 66d            | Percentage of net revenue from business activities at material physical risk   | Nei    |            |   |
| E1   | E1-9     | AR 69a         | Disclosure of how anticipated financial effects for assets and business activities at material physical risk have been assessed  | Nei    |            |   |
| E1   | E1-9     | AR 69b         | Disclosure of how assessment of assets and business activities considered to be at material physical risk relies on or is part of process to determine material physical risk and to determine climate scenarios | Nei    |            |   |
| E1   | E1-9     | AR 71b         | Disclosure of risk factors for net revenue from business activities at material physical risk  | Nei    |            |   |
| E1   | E1-9     | AR 71b         | Disclosure of magnitude of anticipated financial effects in terms of margin erosion for business activities at material physical risk  | Nei    |            |   |
| E1   | E1-9     | 67a            | Assets at material transition risk before considering climate mitigation actions   | Nei    |            |   |
| E1   | E1-9     | 67a            | Percentage of assets at material transition risk before considering climate mitigation actions   | Nei    |            |   |
| E1   | E1-9     | 67b            | Percentage of assets at material transition risk addressed by climate change mitigation actions  | Nei    |            |   |
| E1   | E1-9     | 67c            | Total carrying amount of real estate assets by energy efficiency classes   | Nei    |            |   |
| E1   | E1-9     | AR 72a, AR 73a | Disclosure of how potential effects on future financial performance and position for assets and business activities at material transition risk have been assessed   | Nei    |            |   |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket | Henvising | Kommentar |
|------|----------|----------|---|--------|-----------|-----------|
| E1   | E1-9     | AR 72b   | Disclosure of how assessment of assets and business activities considered to be at material transition risk relies on or is part of process to determine material transition risks and to determine scenarios | Nei    |           |           |
| E1   | E1-9     | AR 73a   | Estimated amount of potentially stranded assets   | Nei    |           |           |
| E1   | E1-9     | AR 73a   | Percentage of estimated share of potentially stranded assets of total assets at material transition risk  | Nei    |           |           |
| E1   | E1-9     | AR 73b   | Total carrying amount of real estate assets for which energy consumption is based on internal estimates   | Nei    |           |           |
| E1   | E1-9     | 67d      | Liabilities from material transition risks that may have to be recognised in financial statements   | Nei    |           |           |
| E1   | E1-9     | AR 74c   | Number of Scope 1 GHG emission allowances within regulated emission trading schemes   | Nei    |           |           |
| E1   | E1-9     | AR 74c   | Number of emission allowances stored (from previous allowances) at beginning of reporting period  | Nei    |           |           |
| E1   | E1-9     | AR 74d   | Potential future liabilities, based on existing contractual agreements, associated with carbon credits planned to be cancelled in near future   | Nei    |           |           |
| E1   | E1-9     | AR 74e   | Monetised gross Scope 1 and 2 GHG emissions   | Nei    |           |           |
| E1   | E1-9     | AR 74e   | Monetised total GHG emissions   | Nei    |           |           |
| E1   | E1-9     | 67e      | Net revenue from business activities at material transition risk  | Nei    |           |           |
| E1   | E1-9     | 67e      | Net revenue from customers operating in coal-related activities   | Nei    |           |           |
| E1   | E1-9     | 67e      | Net revenue from customers operating in oil-related activities  | Nei    |           |           |
| E1   | E1-9     | 67e      | Net revenue from customers operating in gas-related activities  | Nei    |           |           |
| E1   | E1-9     | 67e      | Percentage of net revenue from customers operating in coal-related activities   | Nei    |           |           |
| E1   | E1-9     | 67e      | Percentage of net revenue from customers operating in oil-related activities  | Nei    |           |           |
| E1   | E1-9     | 67e      | Percentage of net revenue from customers operating in gas-related activities  | Nei    |           |           |
| E1   | E1-9     | AR 76,   | Percentage of net revenue from business activities at material transition risk  | Nei    |           |           |
| E1   | E1-9     | AR 76b   | Disclosure of risk factors for net revenue from business activities at material transition risk   | Nei    |           |           |
| E1   | E1-9     | AR 76b   | Disclosure of anticipated financial effects in terms of margin erosion for business activities at material transition risk  | Nei    |           |           |
| E1   | E1-9     | 68a      | Disclosure of reconciliations with financial statements of significant amounts of assets and net revenue at material physical risk  | Nei    |           |           |
| E1   | E1-9     | 68b      | Disclosure of reconciliations with financial statements of significant amounts of assets, liabilities and net revenue at material transition risk   | Nei    |           |           |
| E1   | E1-9     | 69a      | Expected cost savings from climate change mitigation actions  | Nei    |           |           |
| E1   | E1-9     | 69a      | Expected cost savings from climate change adaptation actions  | Nei    |           |           |
| E1   | E1-9     | 69b      | Potential market size of low-carbon products and services or adaptation solutions to which undertaking has or may have access   | Nei    |           |           |
| E1   | E1-9     | 69b      | Expected changes to net revenue from low-carbon products and services or adaptation solutions to which undertaking has or may have access   | Nei    |           |           |
| E4   | SBM-3    | 16 a     | List of material sites in own operation   | Delvis | E4-SBM-3  |           |

| ESRS | Kapittel | Paragraf   | Beskrivelse av krav  | Dekket | Henvising | Kommentar |
|------|----------|------------|--|--------|-----------|-----------|
| E4   | SBM-3    | 16 a i)    | Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas where conclusions or necessary mitigation measures have not been implemented or are ongoing  | Ja     | E4-SBM-3  |           |
| E4   | SBM-3    | 16 a ii)   | Breakdown of material sites located in or near biodiversity-sensitive area   | Ja     | E4-SBM-3  |           |
| E4   | SBM-3    | 16 a iii)  | Disclosure of biodiversity-sensitive areas impacted  | Delvis | E4-SBM-3  |           |
| E4   | SBM-3    | 16 b       | Material negative impacts with regards to land degradation, desertification or soil sealing have been identified   | Ja     | E4-SBM-3  |           |
| E4   | SBM-3    | 16 c       | Own operations affect threatened species   | Ja     | E4-SBM-3  |           |
| E4   | IRO-1    | 17 a       | Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own site locations and in value chain have been identified and assessed   | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 b       | Disclosure of whether and how dependencies on biodiversity and ecosystems and their services have been identified and assessed at own site locations and in value chain  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 c       | Disclosure of whether and how transition and physical risks and opportunities related to biodiversity and ecosystems have been identified and assessed   | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 d       | Disclosure of whether and how systemic risks to own business model have been considered  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 d       | Disclosure of whether and how systemic risks to society have been considered in assessment of biodiversity and ecosystems-related risks  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 e       | Disclosure of whether and how consultations with affected communities on sustainability assessments of shared biological resources and ecosystems have been conducted  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 e (i)   | Disclosure of whether and how specific sites, raw materials production or sourcing with negative or potential negative impacts on affected communities   | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 e (ii)  | Disclosure of whether and how communities were involved in materiality assessment  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 e (iii) | Disclosure of whether and how negative impacts on priority ecosystem services of relevance to affected communities may be avoided  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 17 e (iii) | Disclosure of plans to minimise unavoidable negative impacts and implement mitigation measures that aim to maintain value and functionality of priority services   | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 18         | Business model(s) has been verified using range of biodiversity and ecosystems scenarios, or other scenarios with modelling of biodiversity and ecosystems related consequences, with different possible pathways  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 18 a       | Disclosure of why considered scenarios were taken into consideration   | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 18 b       | Disclosure of how considered scenarios are updated according to evolving conditions and emerging trends  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 18 c       | Scenarios are informed by expectations in authoritative intergovernmental instruments and by scientific consensus  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 19a        | Undertaking has sites located in or near biodiversity-sensitive areas  | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 19a        | Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of natural habitats and habitats of species and to disturbance of species for which protected area has been designated | Delvis | E4-IRO-1  |           |
| E4   | IRO-1    | 19b        | It has been concluded that it is necessary to implement biodiversity mitigation measures   |        |           |           |
| E4   | E4-1     | 13 a       | Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemic risks and opportunities  | Ja     | E4-1      |           |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvising | Kommentar |
|------|----------|----------|---|---------------|-----------|-----------|
| E4   | E4-1     | 13 b     | Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain   | Ja            | E4-1      |           |
| E4   | E4-1     | 13 c     | Disclosure of key assumptions made (biodiversity and ecosystems)  | Ja            | E4-1      |           |
| E4   | E4-1     | 13 d     | Disclosure of time horizons used for analysis (biodiversity and ecosystems)   | Ja            | E4-1      |           |
| E4   | E4-1     | 13 e     | Disclosure of results of resilience analysis (biodiversity and ecosystems)  | Ja            | E4-1      |           |
| E4   | E4-1     | 13 f     | Disclosure of involvement of stakeholders (biodiversity and ecosystems)   | Ja            | E4-1      |           |
| E4   | E4-1     | 15       | Disclosure of transition plan to improve and achieve alignment of its business model and value chain  | Delvis        | E4-1      |           |
| E4   | E4-1     | AR 1 a   | Explanation of how strategy and business model will be adjusted to improve and, ultimately, achieve alignment with relevant local, national and global public policy goals  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 b   | Include information about its own operations and explain how it is responding to material impacts in its related value chain  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 c   | Explanation of how b strategy interacts with transition plan  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 d   | Disclosure of contribution to impact drivers and possible mitigation actions following mitigation hierarchy and main path-dependencies and locked-in assets and resources that are associated with biodiversity and ecosystems change   | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 e   | Explanation and quantification of investments and funding supporting the implementation of its transition plan  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 f   | Disclosure of objectives or plans for aligning economic activities (revenues, CapEx)  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 g   | Biodiversity offsets are part of transition plan  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 h   | Information about how process of implementing and updating transition plan is managed   | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 i   | Administrative, management and supervisory bodies have approved transition plan   | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 j   | Indication of metrics and related tools used to measure progress that are integrated in measurement approach (biodiversity and ecosystems)  | Ikke relevant |           |           |
| E4   | E4-1     | AR 1 k   | Indication of current challenges and limitations to draft plan in relation to areas of significant impact and actions company is taking to address them (biodiversity and ecosystems)   | Ikke relevant |           |           |
| E4   | E4-2     | 22       | Policies to manage material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems [see ESRS 2 – MDR-P]  | Ja            | E4-2      |           |
| E4   | E4-2     | 23 a     | Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4   | Nei           |           |           |
| E4   | E4-2     | 23 b     | Explanation of whether and how biodiversity and ecosystems-related policy relates to material biodiversity and ecosystems-related impacts   | Nei           |           |           |
| E4   | E4-2     | 23 c     | Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical and transition risks and opportunities   | Nei           |           |           |
| E4   | E4-2     | 23 d     | Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and raw materials with significant actual or potential impacts on biodiversity and ecosystems along value chain | Nei           |           |           |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvising | Kommentar  |
|--------|----------|----------|---|---------------|-----------|--|
| E4     | E4-2     | 23 e     | Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from ecosystems that are managed to maintain or enhance conditions for biodiversity   | Nei           |           |  |
| E4     | E4-2     | 23 f     | Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystems-related impacts  | Nei           |           |  |
| E4     | E4-2     | AR 12    | Disclosure of how policy refers to production, sourcing or consumption of raw materials   | Ikke relevant |           |  |
| E4     | E4-2     | AR 12 a  | Disclosure of how policy refers to policies limiting procurement from suppliers that cannot demonstrate that they are not contributing to significant conversion of protected areas or key biodiversity areas   | Ikke relevant |           |  |
| E4     | E4-2     | AR 12 b  | Disclosure of how policy refers to recognised standards or third-party certifications overseen by regulators  | Ikke relevant |           |  |
| E4     | E4-2     | AR 12 c  | Disclosure of how policy addresses raw materials originating from ecosystems that have been managed to maintain or enhance conditions for biodiversity, as demonstrated by regular monitoring and reporting of biodiversity status and gains or losses  | Ikke relevant |           |  |
| E4     | E4-2     | AR 16    | Disclosure of how the policy enables to a), b), c) and d)   | Ikke relevant |           |  |
| E4     | E4-2     | AR 17 a  | Third-party standard of conduct used in policy is objective and achievable based on scientific approach to identifying issues and realistic in assessing how these issues can be addressed under variety of practical circumstances   | Ikke relevant |           |  |
| E4     | E4-2     | AR 17 b  | Third-party standard of conduct used in policy is developed or maintained through process of ongoing consultation with relevant stakeholders with balanced input from all relevant stakeholder groups with no group holding undue authority or veto power over content  | Ikke relevant |           |  |
| E4     | E4-2     | AR 17 c  | Third-party standard of conduct used in policy encourages step-wise approach and continuous improvement in standard and its application of better management practices and requires establishment of meaningful targets and specific milestones to indicate progress against principles and criteria over time                          | Ikke relevant |           |  |
| E4     | E4-2     | AR 17 d  | Third-party standard of conduct used in policy is verifiable through independent certifying or verifying bodies, which have defined and rigorous assessment procedures that avoid conflicts of interest and are compliant with ISO guidance on accreditation and verification procedures or Article 5(2) of Regulation (EC) No 765/2008 | Ikke relevant |           |  |
| E4     | E4-2     | AR 17 e  | Third-party standard of conduct used in policy conforms to ISEAL Code of Good Practice  | Nei           |           |  |
| E4     | E4-2     | 24 a     | Biodiversity and ecosystem protection policy covering operational sites owned, leased, managed in or near protected area or biodiversity-sensitive area outside protected areas has been adopted  | Nei           |           |  |
| E4     | E4-2     | 24 b     | Sustainable land or agriculture practices or policies have been adopted   | Ja            | E4-2      | I OBOS' retningslinje Natur, biologisk mangfold og klimatilpasning |
| E4     | E4-2     | 24 c     | Sustainable oceans or seas practices or policies have been adopted  | Ikke relevant |           |  |
| E4     | E4-2     | 24 d     | Policies to address deforestation have been adopted   | Ja            | E4-3      |  |
| ESRS 2 | 0        | 62       | Disclosures to be reported in case the undertaking has not adopted policies   | Ikke relevant |           |  |
| E4     | E4-3     | 27       | Actions and resources in relation to biodiversity and ecosystems [see ESRS 2 – MDR-A]   | Ja            | E4-3      |  |
| E4     | E4-3     | 28 a     | Disclosure on how the mitigation hierarchy has been applied with regard to biodiversity and ecosystem actions   | Ikke relevant |           |  |
| E4     | E4-3     | 28 b     | Biodiversity offsets were used in action plan   | Ja            | E4-3      |  |

| ESRS   | Kapittel | Paragraf   | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar |
|--------|----------|------------|--|---------------|------------|-----------|
| E4     | E4-3     | 28 b (i)   | Disclosure of aim of biodiversity offset and key performance indicators used   | Ikke relevant |            |           |
| E4     | E4-3     | 28 b (ii)  | Financing effects (direct and indirect costs) of biodiversity offsets  | Ikke relevant |            |           |
| E4     | E4-3     | 28 b (iii) | Description of biodiversity offsets  | Ikke relevant |            |           |
| E4     | E4-3     | 28 c       | Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystems-related action  | Delvis        | E4-3       |           |
| E4     | E4-3     | AR 20 a    | Disclosure of key stakeholders involved and how they are involved, key stakeholders negatively or positively impacted by action and how they are impacted  | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 b    | Explanation of need for appropriate consultations and need to respect decisions of affected communities  | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 c    | Description of whether key action may induce significant negative sustainability impacts (biodiversity and ecosystems)   | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 d    | Explanation of whether the key action is intended to be a one-time initiative or systematic practice   | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 e    | Key action plan is carried out only by undertaking (individual action) using its resources (biodiversity and ecosystems)   | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 e    | Key action plan is part of wider action plan (collective action), of which undertaking is member (biodiversity and ecosystems)   | Ikke relevant |            |           |
| E4     | E4-3     | AR 20 f    | Additional information about project, its sponsors and other participants (biodiversity and ecosystems)  | Ikke relevant |            |           |
| ESRS 2 | 0        | 62         | Disclosures to be reported if the undertaking has not adopted actions  | Ikke relevant |            |           |
| E4     | E4-4     | 29         | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T ]   | Delvis        | E4-4       |           |
| E4     | E4-4     | 32 a       | Ecological threshold and allocation of impacts to undertaking were applied when setting target (biodiversity and ecosystems)   | Nei           |            |           |
| E4     | E4-4     | 32 a i)    | Disclosure of ecological threshold identified and methodology used to identify threshold (biodiversity and ecosystems)   | Nei           |            |           |
| E4     | E4-4     | 32 a ii)   | Disclosure of how entity-specific threshold was determined (biodiversity and ecosystems)   | Nei           |            |           |
| E4     | E4-4     | 32 a iii)  | Disclosure of how responsibility for respecting identified ecological threshold is allocated (biodiversity and ecosystems)   | Nei           |            |           |
| E4     | E4-4     | 32 b       | Target is informed by relevant aspect of EU Biodiversity Strategy for 2030   | Nei           |            |           |
| E4     | E4-4     | 32 c       | Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain | Nei           |            |           |
| E4     | E4-4     | 32 d       | Disclosure of the geographical scope of the targets  | Nei           |            |           |
| E4     | E4-4     | 32 e       | Biodiversity offsets were used in setting target   | Nei           |            |           |
| E4     | E4-4     | 32 f       | Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)   | Nei           |            |           |
| E4     | E4-4     | AR 22      | The target addresses shortcomings related to the Substantial Contribution criteria   | Nei           |            |           |
| ESRS 2 |          | 81         | Disclosures to be reported if the undertaking has not adopted targets  |               |            |           |
| E4     | E4-5     | 35         | Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting   | Nei           |            |           |

| ESRS | Kapittel | Paragraf   | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar |
|------|----------|------------|--|---------------|------------|-----------|
| E4   | E4-5     | 35         | Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting   | Nei           |            |           |
| E4   | E4-5     | 36         | Disclosure of land-use based on Life Cycle Assessment  | Ikke relevant |            |           |
| E4   | E4-5     | 38         | Disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)   | Nei           |            |           |
| E4   | E4-5     | 38 a       | Disclosure of conversion over time of land cover   | Nei           |            |           |
| E4   | E4-5     | 38 b       | Disclosure of changes over time in management of ecosystem   | Nei           |            |           |
| E4   | E4-5     | 38 c       | Disclosure of changes in spatial configuration of landscape  | Ikke relevant |            |           |
| E4   | E4-5     | 38 d       | Disclosure of changes in ecosystem structural connectivity   | Ikke relevant |            |           |
| E4   | E4-5     | 38 e       | Disclosure of functional connectivity  | Ikke relevant |            |           |
| E4   | E4-5     | AR 34 a    | Total use of land area   | Nei           |            |           |
| E4   | E4-5     | AR 34 b    | Total sealed area  | Nei           |            |           |
| E4   | E4-5     | AR 34 c    | Nature-oriented area on site   | Nei           |            |           |
| E4   | E4-5     | AR 34 d    | Nature-oriented area off site  | Ikke relevant |            |           |
| E4   | E4-5     | 39         | Disclosure of how pathways of introduction and spread of invasive alien species and risks posed by invasive alien species are managed  | Ja            | E4-5       |           |
| E4   | E4-5     | AR 32      | Number of invasive alien species   | Ikke relevant |            |           |
| E4   | E4-5     | AR 32      | Area covered by invasive alien species   | Ikke relevant |            |           |
| E4   | E4-5     | 40         | Disclosure of metrics considered relevant (state of species)   | Ikke relevant |            |           |
| E4   | E4-5     | 40 a       | Disclosure of paragraph in another environment-related standard in which metric is referred to   | Ikke relevant |            |           |
| E4   | E4-5     | 40 b       | Disclosure of population size, range within specific ecosystems and extinction risk  | Ikke relevant |            |           |
| E4   | E4-5     | 40 c       | Disclosure of changes in number of individuals of species within specific area   | Ikke relevant |            |           |
| E4   | E4-5     | 40 d       | Information about species at global extinction risk  | Ikke relevant |            |           |
| E4   | E4-5     | 40 d (i)   | Disclosure of threat status of species and how activities or pressures may affect threat status  | Ikke relevant |            |           |
| E4   | E4-5     | 40 d (ii)  | Disclosure of change in relevant habitat for threatened species as proxy for impact on local population's extinction risk  | Ikke relevant |            |           |
| E4   | E4-5     | 41 a       | Disclosure of ecosystem area coverage  | Ikke relevant |            |           |
| E4   | E4-5     | 41 b (i)   | Disclosure of quality of ecosystems relative to pre-determined reference state   | Ikke relevant |            |           |
| E4   | E4-5     | 41 b (ii)  | Disclosure of multiple species within ecosystem  | Ikke relevant |            |           |
| E4   | E4-5     | 41 b (iii) | Disclosure of structural components of ecosystem condition   | Ikke relevant |            |           |
| E4   | E4-6     | 45 a       | Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies | Nei           |            |           |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar |
|--------|----------|----------|---|---------------|------------|-----------|
| E4     | E4-6     | 45 a     | Disclosure of qualitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies                         | Delvis        | E4-6       |           |
| E4     | E4-6     | 45 b     | Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)   | Delvis        | E4-6       |           |
| E4     | E4-6     | 45 c     | Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies                       | Nei           |            |           |
| E4     | E4-6     | AR 39    | Description of related products and services at risk (biodiversity and ecosystems) over the short-, medium- and long-term   | Ikke relevant |            |           |
| E4     | E4-6     | AR 39    | Explanation of how financial amounts are estimated and critical assumptions made (biodiversity and ecosystems)  | Ikke relevant |            |           |
| E5     | IRO-1    | 11a      | Disclosure of methodologies, assumptions and tools used in the screening in order to identify actual and potential impacts, risks and opportunities in own operations and upstream and downstream value chain | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | 11 b     | Information about process for conducting consultations (resource and circular economy)  | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 a   | Disclosure of business units associated to resource use and circular economy material impacts, risks and opportunities  | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 b   | Disclosure of material resources used   | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 c   | Disclosure of material impacts and risks of staying in business as usual  | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 d   | Disclosure of material opportunities related to circular economy  | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 e   | Disclosure of material impacts and risks of transition to circular economy  | Ja            | E5-IRO-1   |           |
| E5     | IRO-1    | AR 7 f   | Disclosure of stages of value chain where resource use, risks and negative impacts are concentrated   | Ja            | E5-IRO-1   |           |
| E5     | E5-1     | 14       | Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-P]  | Ja            | E5-1       |           |
| E5     | E5-1     | 15a      | Disclosure of whether and how policy addresses transitioning away from extraction of virgin resources, including relative increases in use of secondary (recycled) resources                                  | Ja            | E5-1       |           |
| E5     | E5-1     | 15b      | Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources  | Ja            | E5-1       |           |
| E5     | E5-1     | AR 9 a   | Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery, disposal)   | Ja            | E5-1       |           |
| E5     | E5-1     | AR 9 b   | Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste treatment strategies   | Ja            | E5-1       |           |
| ESRS 2 |          | 62       | Disclosures to be reported in case the undertaking has not adopted policies   | Ikke relevant |            |           |
| E5     | E5-2     | 19       | Actions and resources in relation to resource use and circular economy [see ESRS 2 MDR-A]   | Ja            | E5-2       |           |
| E5     | E5-2     | 20 a     | Description of higher levels of resource efficiency in use of technical and biological materials and water  | Ikke relevant |            |           |
| E5     | E5-2     | 20b      | Description of higher rates of use of secondary raw materials   | Ikke relevant |            |           |
| E5     | E5-2     | 20c      | Description of application of circular design   | Ikke relevant |            |           |
| E5     | E5-2     | 20d      | Description of application of circular business practices   | Ikke relevant |            |           |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar |
|--------|----------|----------|---|---------------|------------|-----------|
| E5     | E5-2     | 20e      | Description of actions taken to prevent waste generation  | Ikke relevant |            |           |
| E5     | E5-2     | 20f      | Description of Optimistation of waste management  | Ikke relevant |            |           |
| E5     | E5-2     | AR 11    | Information about collective action on development of collaborations or initiatives increasing circularity of products and materials  | Ja            | E5-2       |           |
| E5     | E5-2     | AR 12 a  | Description of contribution to circular economy   | Ja            | E5-2       |           |
| E5     | E5-2     | AR 12 b  | Description of other stakeholders involved in collective action (resource use and circular economy)   | Ja            | E5-2       |           |
| E5     | E5-2     | AR 12 c  | Description of organisation of project (resource use and circular economy)  | Ja            | E5-2       |           |
| ESRS 2 |          | 62       | Disclosures to be reported if the undertaking has not adopted actions   | Ikke relevant |            |           |
| E5     | E5-3     | 23       | Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T ]  | Ja            | E5-3       |           |
| E5     | E5-3     | 24       | Disclosure of how target relates to resources (resource use and circular economy)   | Ja            | E5-3       |           |
| E5     | E5-3     | 24 a     | Disclosure of how target relates to increase of circular design   | Ja            | E5-3       |           |
| E5     | E5-3     | 24 b     | Disclosure of how target relates to increase of circular material use rate  | Ja            | E5-3       |           |
| E5     | E5-3     | 24 c     | Disclosure of how target relates to minimisation of primary raw material  | Ja            | E5-3       |           |
| E5     | E5-3     | 24 d     | Disclosure of how target relates to reversal of depletion of stock of renewable resources   | Ja            | E5-3       |           |
| E5     | E5-3     | 24 e     | Target relates to waste management  | Ja            | E5-3       |           |
| E5     | E5-3     | 24 e     | Disclosure of how target relates to waste management  | Ja            | E5-3       |           |
| E5     | E5-3     | 24 f     | Disclosure of how target relates to other matters related to resource use or circular economy   | Ja            | E5-3       |           |
| E5     | E5-3     | 25       | Layer in waste hierarchy to which target relates  | Ja            | E5-3       |           |
| E5     | E5-3     | 26 a     | Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy)   | Ikke relevant |            |           |
| E5     | E5-3     | 26 b     | Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)   | Ikke relevant |            |           |
| E5     | E5-3     | 26 c     | Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular economy)  | Ikke relevant |            |           |
| E5     | E5-3     | 27       | The targets being set and presented are mandatory (required by legislation)   | Ja            | E5-3       |           |
| ESRS 2 |          | 81       | Disclosures to be reported if the undertaking has not adopted targets   | Ikke relevant |            |           |
| E5     | E5-4     | 30       | Disclosure of information on material resource inflows  | Ja            | E5-4       |           |
| E5     | E5-4     | 31a      | Overall total weight of products and technical and biological materials used during the reporting period  | Nei           |            |           |
| E5     | E5-4     | 31b      | Percentage of biological materials (and biofuels used for non-energy purposes)  | Nei           |            |           |
| E5     | E5-4     | 31c      | The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging) | Nei           |            |           |
| E5     | E5-4     | 31c      | Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials  | Nei           |            |           |
| E5     | E5-4     | 32       | Description of methodologies used to calculate data and key assumptions used  | Delvis        | E5-4       |           |

| ESRS | Kapittel | Paragraf  | Beskrivelse av krav  | Dekket        | Henvvisning   | Kommentar   |
|------|----------|-----------|--|---------------|---|---|
| E5   | E5-4     | AR 22     | Description of materials that are sourced from by-products or waste stream   | Nei           |   |   |
| E5   | E5-4     | AR 25     | Description of how double counting was avoided and of choices made   | Nei           |   |   |
| E5   | E5-5     | 35        | Description of the key products and materials that come out of the undertaking’s production process                                    | Ja            | E5-5  |   |
| E5   | E5-5     | 36a       | Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group | Ikke relevant |   |   |
| E5   | E5-5     | 36b       | Disclosure of the reparability of products   | Ikke relevant |   |   |
| E5   | E5-5     | 36c       | The rates of recyclable content in products  | Nei           |   |   |
| E5   | E5-5     | 36c       | The rates of recyclable content in products packaging  | Ikke relevant |   |   |
| E5   | E5-5     | 40        | Description of methodologies used to calculate data (resource outflows)  | Ikke relevant | Dette er delvis beskrevet (kort) i tabell avsnitt 5-5 |   |
| E5   | E5-5     | 37 a      | Total Waste generated  | Delvis        | E5-5  |   |
| E5   | E5-5     | 37 b      | Hazardous waste diverted from disposal   | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(i)    | Hazardous waste diverted from disposal due to preparation for reuse  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(ii)   | Hazardous waste diverted from disposal due to recycling  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(iii)  | Hazardous waste diverted from disposal due to other recovery operations  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b       | Non-hazardous waste diverted from disposal   | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(i)    | Non-hazardous waste diverted from disposal due to preparation for reuse  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(ii)   | Non-hazardous waste diverted from disposal due to recycling  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37b(iii)  | Non-hazardous waste diverted from disposal due to other recovery operations  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37 c      | Hazardous waste directed to disposal   | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37 c(i)   | Hazardous waste directed to disposal by incineration   | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37 c(ii)  | Hazardous waste directed to disposal by landfilling  | Delvis        | E5-5  | Det angis kun total mengde til deponi, men skilles ikke på farlig og ikke-farlig        |
| E5   | E5-5     | 37 c(iii) | Hazardous waste directed to disposal by other disposal operations  | Delvis        | E5-5  | Det angis kun total mengde farlig avfall  |
| E5   | E5-5     | 37 c      | Non-hazardous waste directed to disposal   | Delvis        | E5-5  |   |
| E5   | E5-5     | 37 c(i)   | Non-hazardous waste directed to disposal by incineration   | Delvis        | E5-5  | Det angis total mengde til energigjenvinning, men skilles ikke på farlig og ikke-farlig |
| E5   | E5-5     | 37 c(ii)  | Non-hazardous waste directed to disposal by landfilling  | Delvis        | E5-5  |   |
| E5   | E5-5     | 37 c(iii) | Non-hazardous waste directed to disposal by other disposal operations  | Delvis        | E5-5  |   |
| E5   | E5-5     | 37 d      | Non-recycled waste   | Delvis        | E5-5  |   |
| E5   | E5-5     | 37 d      | Percentage of non-recycled waste   | Delvis        | E5-5  |   |
| E5   | E5-5     | 38        | Disclosure of composition of waste   | Delvis        | E5-5  |   |
| E5   | E5-5     | 38 a      | Disclosure of waste streams relevant to undertaking’s sector or activities   | Delvis        | E5-5  |   |
| E5   | E5-5     | 38 b      | Disclosure of materials that are present in waste  | Delvis        | E5-5  |   |

| ESRS | Kapittel | Paragraf  | Beskrivelse av krav   | Dekket        | Henvvisning | Kommentar  |
|------|----------|-----------|---|---------------|-------------|--|
| E5   | E5-5     | 39        | Total amount of hazardous waste   | Ja            | E5-5        |  |
| E5   | E5-5     | 39        | Total amount of radioactive waste   | Ikke relevant |             |  |
| E5   | E5-5     | 40        | Description of methodologies used to calculate data (waste generated)   | Ja            | E5-5        |  |
| E5   | E5-5     | AR 28     | Disclosure of its engagement in product end-of-life waste management  | Ikke relevant |             |  |
| E5   | E5-6     | 43 a      | Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from resource use and circular economy-related impacts   | Delvis        | E5-6        |  |
| E5   | E5-6     | 43 b      | Description of effects considered and related impacts (resource use and circular economy)   | Ja            | E5-6        |  |
| E5   | E5-6     | 43 c      | Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use and circular economy-related impacts  | Nei           |             |  |
| E5   | E5-6     | AR 35     | Description of related products and services at risk (resource use and circular economy)  | Ikke relevant |             |  |
| E5   | E5-6     | AR 35     | Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy)  | Ikke relevant |             |  |
| S1   | SBM-3    | 14 a      | Description of types of employees and non-employees in its own workforce subject to material impacts  | Ja            | S1 SBM3     | I hovedsak egne ansatte  |
| S1   | SBM-3    | 14 b      | Material negative impacts occurrence (own workforce)  | Ja            | S1 SBM3     | Alle ansatte jobber i Norge og Sverige under nasjonalt lovverk               |
| S1   | SBM-3    | 14 c      | Description of activities that result in positive impacts and types of employees and non-employees in its own workforce that are positively affected or could be positively affected  | Ja            | S1 SBM3     |  |
| S1   | SBM-3    | 14 d      | Description of material risks and opportunities arising from impacts and dependencies on own workforce  | Ja            | S1 SBM3     |  |
| S1   | SBM-3    | 14 e      | Description of material impacts on workers that may arise from transition plans for reducing negative impacts on environment and achieving greener and climate-neutral operations   | Ikke relevant |             | OBOS har ikke utarbeidet oms-tillingsplan enda, ukjent til plan er på plass  |
| S1   | SBM-3    | 14 f (i)  | Information about type of operations at significant risk of incidents of forced labour or compulsory labour   | Ikke relevant |             | OBOS følger norsk lov og ILO konvensjonen                                    |
| S1   | SBM-3    | 14 f (ii) | Information about countries or geographic areas with operations considered at significant risk of incidents of forced labour or compulsory labour   | Ikke relevant |             | OBOS følger norsk lov og ILO konvensjonen                                    |
| S1   | SBM-3    | 14 g (i)  | Information about type of operations at significant risk of incidents of child labour   | Ikke relevant |             | OBOS følger norsk lov og ILO konvensjonen og benytter seg ikke av barnarbeid |
| S1   | SBM-3    | 14 g (ii) | Information about countries or geographic areas with operations considered at significant risk of incidents of child labour   | Ikke relevant |             | OBOS følger norsk lov og ILO konvensjonen og benytter seg ikke av barnarbeid |
| S1   | SBM-3    | 15        | Disclosure of how understanding of people in its own work-force / value chain workers with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed | Delvis        | S1-SBM3     |  |
| S1   | SBM-3    | 16        | Disclosure of which of material risks and opportunities arising from impacts and dependencies on poeple in its own workforce relate to specific groups of people  | Ja            | S1-SBM3     |  |
| S1   | S1-1     | 19        | Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]  | Ja            | S1-1        |  |
| S1   | S1-1     | 19        | Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce  | Ja            | S1-1        |  |
| S1   | S1-1     | 20        | Description of relevant human rights policy commitments relevant to own workforce   | Ja            | S1-1        |  |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar   |
|------|----------|----------|---|---------------|------------|---|
| S1   | S1-1     | 20a      | Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce  | Ja            | S1-1       |   |
| S1   | S1-1     | 20b      | Disclosure of general approach in relation to engagement with people in its own workforce   | Ja            | S1-1       |   |
| S1   | S1-1     | 20c      | Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts   | Ja            | S1-1       |   |
| S1   | S1-1     | 21       | Disclosure of whether and how policies are aligned with relevant internationally recognised instruments   | Delvis        | S1-1       |   |
| S1   | S1-1     | 22       | Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour  | Ikke relevant |            | Har ikke barnearbeid  |
| S1   | S1-1     | 23       | Workplace accident prevention policy or management system is in place   | Ja            | S1-1       |   |
| S1   | S1-1     | 24a      | Specific policies aimed at elimination of discrimination are in place   | Ja            | S1-1       |   |
| S1   | S1-1     | 24b      | Grounds for discrimination are specifically covered in policy   | Ja            | S1-1       |   |
| S1   | S1-1     | 24c      | Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own workforce   | Ja            | S1-1       | OBOS har ikke noen policy som er spesifikt knyttet til tiltak for enkeltgrupper i arbeidstokken |
| S1   | S1-1     | 24d      | Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion | Ja            | S1-1       |   |
| S1   | S1-2     | 27       | Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts   | Ja            | S1-2       |   |
| S1   | S1-2     | 27a      | Engagement occurs with own workforce or their representatives   | Ja            | S1-2       |   |
| S1   | S1-2     | 27b      | Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement  | Ja            | S1-2       |   |
| S1   | S1-2     | 27c      | Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertaking's approach                          | Ja            | S1-2       |   |
| S1   | S1-2     | 27d      | Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers  | Ja            | S1-2       |   |
| S1   | S1-2     | 27e      | Disclosure of how effectiveness of engagement with its own workforce is assessed  | Ja            | S1-2       |   |
| S1   | S1-2     | 28       | Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) marginalised   | Ja            | S1-2       |   |
| S1   | S1-3     | 32a      | Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce                | Delvis        | S1-3       |   |
| S1   | S1-3     | 32b      | Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed   | Ja            | S1-3       |   |
| S1   | S1-3     | 32c      | Grievance or complaints handling mechanisms related to employee matters exist   | Ja            | S1-3       |   |
| S1   | S1-3     | 32d      | Disclosure of processes through which undertaking supports or requires availability of channels   | Ja            | S1-3       |   |
| S1   | S1-3     | 32e      | Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured  | Ja            | S1-3       |   |
| S1   | S1-3     | 33       | Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed                               | Ja            | S1-3       |   |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar  |
|--------|----------|----------|--|---------------|------------|--|
| S1     | S1-3     | 33       | Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place  | Ja            | S1-3       |  |
| S1     | S1-4     | 37       | Action plans and resources to manage its material impacts, risks, and opportunities related to its own workforce [see ESRS 2 – MDR-A]  | Ja            | S1-4       |  |
| S1     | S1-4     | 38a      | Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce  | Ja            | S1-4       |  |
| S1     | S1-4     | 38b      | Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact  | Delvis        | S1-4       |  |
| S1     | S1-4     | 38c      | Description of additional initiatives or actions with primary purpose of delivering positive impacts for own workforce   | Ja            | S1-4       |  |
| S1     | S1-4     | 38d      | Description of how effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed   | Ja            | S1-4       |  |
| S1     | S1-4     | 39       | Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential negative impact on own workforce      | Ja            | S1-4       |  |
| S1     | S1-4     | 40a      | Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on own workforce and how effectiveness is tracked         | Ja            | S1-4       |  |
| S1     | S1-4     | 40b      | Description of what action is planned or underway to pursue material opportunities in relation to own workforce  | Ja            | S1-4       |  |
| S1     | S1-4     | 41       | Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workforce                                      | Ja            | S1-4       |  |
| S1     | S1-4     | 43       | Disclosure of resources allocated to the management of material impacts  | Ja            | S1-4       |  |
| S1     | S1-4     | AR 43    | Information about measures taken to mitigate negative impacts on workers that arise from transition to greener, climate-neutral economy                                      | Ikke relevant |            | OBOS har ikke gjennomført spesielle tiltak som følge av grønn omstilling da det foreløpig ikke er etablert en omstillingsplan eller avdekket spesielle behov |
| S1     | S1-5     | 46       | Targets set to manage material impacts, risks and opportunities related to own workforce [see ESRS 2 – MDR-T]  | Delvis        | S1-5       |  |
| S1     | S1-5     | 47a      | Disclosure of whether and how own workforce or workforce' representatives were engaged directly in setting targets   | Delvis        | S1-5       |  |
| S1     | S1-5     | 47b      | Disclosure of whether and how own workforce or workforce' representatives were engaged directly in tracking performance against targets                                      | Delvis        | S1-5       |  |
| S1     | S1-5     | 47c      | Disclosure of whether and how own workforce or workforce' representatives were engaged directly in identifying lessons or improvements as result of undertakings performance | Delvis        | S1-5       |  |
| ESRS 2 | 0        | 81       | Disclosures to be reported if the undertaking has not adopted targets  | Ikke relevant |            |  |
| S1     | S1-6     | 50a      | Characteristics of undertaking's employees – number of employees by gender [table]   | Ja            | S1-6       |  |
| S1     | S1-6     | 50a      | Number of employees (head count)   | Ja            | S1-6       |  |
| S1     | S1-6     | 50a      | Average number of employees (head count)   | Ja            | S1-6       |  |
| S1     | S1-6     | 50a      | Characteristics of undertaking's employees – number of employees in countries with 50 or more employees representing at least 10% of total number of employees [table]       | Ja            | S1-6       |  |
| S1     | S1-6     | 50a      | Number of employees in countries with 50 or more employees representing at least 10% of total number of employees  | Ja            | S1-6       |  |

| ESRS | Kapittel | Paragraf  | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar   |
|------|----------|-----------|--|---------------|------------|---|
| S1   | S1-6     | 50a       | Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees  | Ja            | S1-6       |   |
| S1   | S1-6     | 50b       | Characteristics of undertaking's employees – information on employees by contract type and gender [table]  | Ja            | S1-6       |   |
| S1   | S1-6     | 51        | Characteristics of undertaking's employees – information on employees by region [table]  | Ikke relevant |            |   |
| S1   | S1-6     | 50b + 51  | Number of employees (head count or full-time equivalent)   | Ikke relevant |            |   |
| S1   | S1-6     | 50b + 51  | Average number of employees (head count or full-time equivalent)   | Ikke relevant |            |   |
| S1   | S1-6     | 50c       | Number of employee who have left undertaking   | Ja            | S1-6       |   |
| S1   | S1-6     | 50c       | Percentage of employee turnover  | Ja            | S1-6       |   |
| S1   | S1-6     | 50d       | Description of methodologies and assumptions used to compile data (employees)  | Ja            | S1-6       |   |
| S1   | S1-6     | 50 d (i)  | Employees numbers are reported in head count or full-time equivalent   | Ja            | S1-6       |   |
| S1   | S1-6     | 50 d (ii) | Employees numbers are reported at end of reporting period/average/other methodology  | Ja            | S1-6       |   |
| S1   | S1-6     | 50e       | Disclosure of contextual information necessary to understand data (employees)  | Ja            | S1-6       |   |
| S1   | S1-6     | 50f       | Disclosure of cross-reference of information reported under paragraph 50 (a) to most representative number in financial statements   | Ja            | S1-6       |   |
| S1   | S1-6     | 52        | Further detailed breakdown by gender and by region [table]   | Ikke relevant |            |   |
| S1   | S1-7     | 55 a      | Number of non-employees in own workforce   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55 a      | Number of non-employees in own workforce – self-employed people  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55 a      | Number of non-employees in own workforce – people provided by undertakings primarily engaged in employment activities  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55 b      | Description of methodologies and assumptions used to compile data (non-employees)  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55 b (i)  | Non-employees numbers are reported in head count/full time equivalent  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55 b (ii) | Non-employees numbers are reported at end of reporting period/average/other methodology  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 55c       | Disclosure of contextual information necessary to understand data (non-employee workers)   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-7     | 57        | Description of basis of preparation of non-employees estimated number  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden                         |
| S1   | S1-8     | 60 a      | Percentage of total employees covered by collective bargaining agreements  | Delvis        | S1-8       |   |
| S1   | S1-8     | 60 b      | Percentage of its employees covered by collective bargaining agreements are within coverage rate by country (in the EEA)   | Delvis        | S1-8       |   |
| S1   | S1-8     | 60 c      | Percentage of own employees covered by collective bargaining agreements (outside EEA) by region  | Ikke relevant |            | Ikke vesentlig iht. til vesentlighetsanalysen, har ikke ansatte utenfor EØS |
| S1   | S1-8     | 63a       | Percentage of employees in country (EEA) covered by workers' representatives   | Delvis        | S1-8       |   |
| S1   | S1-8     | 63b       | Disclosure of existence of any agreement with employees for representation by European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council | Delvis        | S1-8       |   |
| S1   | S1-9     | 66a       | Number of employees (head count) at top management level   | Ja            | S1-9       |   |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar  |
|------|----------|----------|---|---------------|------------|--|
| S1   | S1-9     | 66a      | Percentage of employees at top management level   | Ja            | S1-9       | 0,4444444444   |
| S1   | S1-9     | 66b      | Number of employees (head count) under 30 years old   | Ja            | S1-9       |  |
| S1   | S1-9     | 66b      | Percentage of employees under 30 years old  | Ja            | S1-9       |  |
| S1   | S1-9     | 66b      | Number of employees (head count) between 30 and 50 years old  | Ja            | S1-9       |  |
| S1   | S1-9     | 66b      | Percentage of employees between 30 and 50 years old   | Ja            | S1-9       |  |
| S1   | S1-9     | 66b      | Number of employees (head count) over 50 years old  | Ja            | S1-9       |  |
| S1   | S1-9     | 66b      | Percentage of employees over 50 years old   | Ja            | S1-9       |  |
| S1   | S1-9     | AR 71    | Disclosure of own definition of top management used   | Ja            | S1-9       |  |
| S1   | S1-10    | 69       | All employees are paid adequate wage, in line with applicable benchmarks  | Ja            | S1-10      |  |
| S1   | S1-10    | 70       | Adequate wages by country [table]   | Ikke relevant |            | Ikke vesentlig iht. til vesentlighetsanalysen              |
| S1   | S1-10    | 70       | Percentage of employees paid below the applicable adequate wage benchmark   | Ikke relevant |            | Ikke vesentlig iht. til vesentlighetsanalysen              |
| S1   | S1-11    | 74 a     | All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to sickness  | Ja            | S1-11      |  |
| S1   | S1-11    | 74 b     | All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is working for undertaking | Ja            | S1-11      |  |
| S1   | S1-11    | 74 c     | All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired disability                             | Ja            | S1-11      |  |
| S1   | S1-11    | 74 d     | All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to parental leave  | Ja            | S1-11      |  |
| S1   | S1-11    | 74 e     | All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to retirement  | Ja            | S1-11      |  |
| S1   | S1-12    | 79       | Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data   | Nei           |            | Ikke er mulig å rapportere på pga begresninger i lovverket |
| S1   | S1-12    | AR 76    | Disclosure of contextual information necessary to understand data and how data has been compiled (persons with disabilities)  | Nei           |            | Ikke er mulig å rapportere på pga begresninger i lovverket |
| S1   | S1-13    | 83 a     | Training and skills development indicators gender [table]   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden        |
| S1   | S1-13    | 83 a     | Percentage of employees that participated in regular performance and career development reviews   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden        |
| S1   | S1-13    | 83 b     | Average number of training hours by gender [table]  | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden        |
| S1   | S1-13    | 83 b     | Average number of training hours per person for employees   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden        |
| S1   | S1-14    | 88 a     | Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines  | Delvis        | S1-14      |  |
| S1   | S1-14    | 88b      | Number of fatalities in own workforce as result of work-related injuries and work-related ill health  | Ja            | S1-14      |  |
| S1   | S1-14    | 88b      | Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites   | Ja            | S1-14      |  |
| S1   | S1-14    | 88c      | Number of recordable work-related accidents for own workforce   | Ja            | S1-14      |  |
| S1   | S1-14    | 88c      | Rate of recordable work-related accidents for own workforce   | Ja            | S1-14      |  |

| ESRS | Kapittel | Paragraf   | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar   |
|------|----------|------------|---|---------------|------------|---|
| S1   | S1-14    | 88d        | Number of cases of recordable work-related ill health of employees  | Ja            | S1-14      |   |
| S1   | S1-14    | 88e        | Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health realted to employees  | Ja            | S1-14      |   |
| S1   | S1-15    | 93 a       | Percentage of employees entitled to take family-related leave   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden |
| S1   | S1-15    | 93 b       | Percentage of entitled employees that took family-related leave   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden |
| S1   | S1-15    | 93 b       | Percentage of entitled employees that took family-related leave by gender [table]   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden |
| S1   | S1-15    | 94         | All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements   | Ikke relevant |            | Unnlater å svare første år som tillatt i standarden |
| S1   | S1-16    | 97 a       | Gender pay gap [table]  | Ja            | S1-16      |   |
| S1   | S1-16    | 97 a       | Gender pay gap  | Ja            | S1-16      |   |
| S1   | S1-16    | 97 b       | Annual total remuneration ratio   | Ja            | S1-16      |   |
| S1   | S1-16    | 97 c       | Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to be considered  | Ja            | S1-16      |   |
| S1   | S1-17    | 103 a      | Number of incidents of discrimination [table]   | Ja            | S1-17      |   |
| S1   | S1-17    | 103 a      | Number of incidents of discrimination   | Ja            | S1-17      |   |
| S1   | S1-17    | 103 b      | Number of complaints filed through channels for people in own workforce to raise concerns   | Ja            | S1-17      |   |
| S1   | S1-17    | 103 b      | Number of complaints filed to National Contact Points for OECD Multinational Enterprises  | Ja            | S1-17      |   |
| S1   | S1-17    | 103 c      | Amount of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors   | Ja            | S1-17      |   |
| S1   | S1-17    | 103 c      | Information about reconciliation of material fines, penalties, and compensation for damages as result of violations regarding social and human rights factors with most relevant amount presented in financial statements     | Ja            | S1-17      |   |
| S1   | S1-17    | 103 d      | Disclosure of contextual information necessary to understand data and how data has been compiled (work-related grievances, incidents and complaints related to social and human rights matters)                               | Ja            | S1-17      |   |
| S1   | S1-17    | 104 a      | Number of severe human rights issues and incidents connected to own workforce   | Ja            | S1-17      |   |
| S1   | S1-17    | 104 a      | Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises  | Ja            | S1-17      |   |
| S1   | S1-17    | 104 a      | No severe human rights issues and incidents connected to own workforce have occurred  | Ja            | S1-17      |   |
| S1   | S1-17    | 104 b      | Amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce   | Ja            | S1-17      |   |
| S1   | S1-17    | 104 b      | Information about reconciliation of amount of material fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce with most relevant amount presented in financial statements | Ja            | S1-17      |   |
| S3   | SBM-3    | 9          | All affected communities who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2   | Delvis        | S3-SBM-3   |   |
| S3   | SBM-3    | 9 a)       | Description of types of affected communities subject to material impacts  | Delvis        | S3-SBM-3   |   |
| S3   | SBM-3    | 9 a i)-iv) | Type of communities subject to material impacts by own operations or through value chain  | Delvis        | S3-SBM-3   |   |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar   |
|--------|----------|----------|--|---------------|------------|---|
| S3     | SBM-3    | 9 b      | Material negative impacts occurrence (affected communities)  | Delvis        | S3-SBM-3   |   |
| S3     | SBM-3    | 9 c      | Description of activities that result in positive impacts and types of affected communities that are positively affected or could be positively affected   | Delvis        | S3-SBM-3   |   |
| S3     | SBM-3    | 9 d      | Description of material risks and opportunities arising from impacts and dependencies on affected communities  | Delvis        | S3-SBM-3   |   |
| S3     | SBM-3    | 10       | Disclosure of whether and how the undertaking has developed an understanding of how affected communities with particular characteristics or those living in particular contexts, or those undertaking particular activities may be at greater risk of harm                       | Delvis        | S3-SBM-3   |   |
| S3     | SBM-3    | 11       | Disclosure of which of material risks and opportunities arising from impacts and dependencies on affected communities are impacts on specific groups   | Delvis        | S3-SBM-3   | OBOS har ingen direkte aktivitet i områder med urbefolkning                           |
| S3     | S3-1     | 14       | Policies to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 MDR-P]  | Ja            | S3-1       |   |
| S3     | S3-1     | 14       | Policies to manage material impacts, risks and opportunities related to affected communities, including specific affected communties or all affected communities   | Delvis        | S3-1       |   |
| S3     | S3-1     | 15       | Disclosure of any any particular policy provisions for preventing and addressing impacts on indigenous peoples   | Ikke relevant |            |   |
| S3     | S3-1     | 16       | Description of relevant human rights policy commitments relevant to affected communities   | Ja            | S3-1       |   |
| S3     | S3-1     | 16 a     | Disclosure of general approach in relation to respect for human rights of communities, and indigenous peoples specifically   | Ja            | S3-1       |   |
| S3     | S3-1     | 16 b     | Disclosure of general approach in relation to engagement with affected communities   | Ja            | S3-1       | Referert til kap S 3-2  |
| S3     | S3-1     | 16 c     | Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts  | Ikke relevant |            |   |
| S3     | S3-1     | 17       | Disclosure of whether and how policies are aligned with relevant internationally recognised instruments  | Ja            | S3-1       |   |
| S3     | S3-1     | 17       | Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve affected communities | Ikke relevant |            |   |
| S3     | S3-1     | AR 9     | Disclosure of explanations of significant changes to policies adopted during reporting year  | Ikke relevant |            | Finnes ingen så det er ikke skrevet noe om det  |
| S1     | S3-1     | AR 11    | Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant  | Ikke relevant |            |   |
| ESRS 2 | 0        | 62       | Disclosures to be reported in case the undertaking has not adopted policies  | Ikke relevant |            | Indirekte påvirkning i verdikjeden ansett som mindre vesentlig enn direkte påvirkning |
| S3     | S3-2     | 21       | Disclosure of how perspectives of affected communities inform decisions or activities aimed at managing actual and potential impacts   | Ja            | S3-2       |   |
| S3     | S3-2     | 21 a     | Engagement occurs with affected communities or their legitimate representatives directly, or with credible proxies   | Delvis        | S3-2       |   |
| S3     | S3-2     | 21 b     | Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement   | Delvis        | S3-2       |   |
| S3     | S3-2     | 21 c     | Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach  | Ja            | S3-2       |   |
| S3     | S3-2     | 21 d     | Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities   | Ikke relevant |            | Effekten ikke målbar på nåværende tidspunkt   |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar  |
|------|----------|----------|--|---------------|------------|--|
| S3   | S3-2     | 22       | Disclosure of steps taken to gain insight into perspectives of affected communities that may be particularly vulnerable to impacts and (or) marginalised   | Ja            | S3-2       |  |
| S3   | S3-2     | 23       | Disclosure of how the undertaking takes into account and ensures respect of particular rights of indigenous peoples in its stakeholder engagement approach   | Ikke relevant |            | Ingen urbefolkning el. i OBOS sine utviklingsområder |
| S3   | S3-2     | 24       | Statement in case the undertaking has not adopted a general process to engage with affected communities  | Ikke relevant |            | Ingen urbefolkning el. i OBOS sine utviklingsområder |
| S3   | S3-2     | 24       | Disclosure of timeframe for adoption of general process to engage with affected communities in case the undertaking has not adopted a general process for engagement                               | Ikke relevant |            | Ingen urbefolkning el. i OBOS sine utviklingsområder |
| S3   | S3-3     | 27 a     | Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on affected communities | Delvis        | S3-3       |  |
| S3   | S3-3     | 27 b     | Disclosure of specific channels in place for affected communities to raise concerns or needs directly with undertaking and have them addressed   | Delvis        | S3-3       | Gjøres i egne OBOS kanaler, og ikke via 3. part      |
| S3   | S3-3     | 27 c     | Disclosure of processes through which undertaking supports or requires availability of channels  | Delvis        | S3-3       | Gjøres i egne OBOS kanaler, og ikke via 3. part      |
| S3   | S3-3     | 27 d     | Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured   | Delvis        | S3-3       |  |
| S3   | S3-3     | 28       | Disclosure of how it is assessed that affected communities are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed                          | Delvis        | S3-3       |  |
| S3   | S3-3     | 28       | Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place  | Delvis        | S3-3       | Henvises til GDPD i G1-1                             |
| S3   | S3-3     | 29       | Statement in case the undertaking has not adopted a general process to engage with affected communities  | Ikke relevant |            |  |
| S3   | S3-3     | 29       | Disclosure of timeframe for channel or processes for raising concerns to be in place   | Ikke relevant |            |  |
| S3   | S3-3     | AR 19    | Disclosure of whether and how affected communities are able to access channels at level of undertaking they are affected by  | Ikke relevant |            |  |
| S3   | S3-3     | AR 20    | Third-party mechanisms are accessible to all affected communities  | Ikke relevant |            |  |
| S3   | S3-3     | AR 21    | Grievances are treated confidentially and with respect to rights of privacy and data protection  | Ja            | S3-3       |  |
| S3   | S3-3     | AR 21    | affected communities are allowed to use anonymously channels to raise concerns or needs  | Ja            | S3-3       |  |
| S3   | S3-4     | 0        | Action plans and resources to manage its material impacts, risks, and opportunities related to affected communities [see ESRS 2 – MDR-A]   | Ja            | S3-4       |  |
| S3   | S3-4     | 32 a     | Description of action taken, planned or underway to prevent, mitigate or remediate material negative impacts on affected communities   | Ja            | S3-4       |  |
| S3   | S3-4     | 32 b     | Description of whether and how the undertaking has taken action to provide or enable remedy in relation to an actual material impact   | Ja            | S3-4       |  |
| S3   | S3-4     | 32 c     | Description of additional initiatives or processes with primary purpose of delivering positive impacts for affected communities  | Ja            | S3-4       |  |
| S3   | S3-4     | 32 d     | Description of how effectiveness of actions or initiatives in delivering outcomes for affected communities is tracked and assessed   | Ja            | S3-4       |  |
| S3   | S3-4     | 33 a     | Description of processes to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on affected communities                       | Ikke relevant |            |  |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvisning             | Kommentar |
|--------|----------|----------|--|---------------|------------------------|-----------|
| S3     | S3-4     | 33 b     | Description of approach to taking action in relation to specific material impacts on affected communities  | Ikke relevant |                        |           |
| S3     | S3-4     | 33 c     | Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on affected communities are available and effective in their implementation and outcomes    | Ikke relevant |                        |           |
| S3     | S3-4     | 34 a     | Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on affected communities and how effectiveness is tracked                                      | Ja            | S3-4                   |           |
| S3     | S3-4     | 34 b     | Description of what action is planned or underway to pursue material opportunities in relation to affected communities   | Ja            | S3-4                   |           |
| S3     | S3-4     | 35       | Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on affected communities   | Delvis        | S3-4                   |           |
| S3     | S3-4     | 36       | Disclosure of severe human rights issues and incidents connected to affected communities   | Ikke relevant |                        |           |
| S3     | S3-4     | 38       | Disclosure of resources allocated to management of material impacts  | Ja            | S3-4                   |           |
| S3     | S3-4     | AR 25 a  | Disclosure of general and specific approaches to addressing material negative impacts  | Ikke relevant |                        |           |
| S3     | S3-4     | AR 25 b  | Disclosure of social investment or other development programmes aimed at contributing to additional material positive impacts  | Ikke relevant |                        |           |
| S3     | S3-4     | AR 25 c  | Disclosure of how far undertaking has progressed in efforts during reporting period  | Ikke relevant |                        |           |
| S3     | S3-4     | AR 25 d  | Disclosure of aims for continued improvement   | Ikke relevant |                        |           |
| S3     | S3-4     | AR 27    | Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting affected communities  | Ikke relevant |                        |           |
| S3     | S3-4     | AR 28    | Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts  | Ikke relevant | Se gjerne E1, E4 og E5 |           |
| S3     | S3-4     | AR 34 a) | Disclosure of how affected communities play role in decisions regarding design and implementation of programmes or processes   | Ikke relevant |                        |           |
| S3     | S3-4     | AR 34 b) | Information about intended or achieved positive outcomes of programmes or processes for affected communities   | Ikke relevant |                        |           |
| S3     | S3-4     | AR 34 c) | Explanation of the approximate scope of affected communities covered by the described social investment or development programmes, and, where applicable, the rationale for why selected communities were chosen | Ikke relevant |                        |           |
| S3     | S3-4     | AR 35    | Initiatives or processes whose primary aim is to deliver positive impacts for affected communities are designed also to support achievement of one or more of Sustainable Development Goals                      | Ikke relevant |                        |           |
| S3     | S3-4     | AR 43    | Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts   | Ikke relevant |                        |           |
| ESRS 2 | 0        | 62       | Disclosures to be reported if the undertaking has not adopted actions  | Ikke relevant |                        |           |
| S3     | S3-5     | 41       | Targets set to manage material impacts, risks and opportunities related to affected communities [see ESRS 2 – MDR-T]   | Ikke relevant |                        |           |
| S3     | S3-5     | 42 a     | Disclosure of how affected communities were engaged directly in setting targets  | Ja            | S3-5                   |           |
| S3     | S3-5     | 42 b     | Disclosure of how affected communities were engaged directly in tracking performance against targets   | Delvis        | S3-5                   |           |

| ESRS   | Kapittel | Paragraf    | Beskrivelse av krav  | Dekket        | Henvisning | Kommentar   |
|--------|----------|-------------|--|---------------|------------|---|
| S3     | S3-5     | 42 c        | Disclosure of how affected communities were engaged directly in identifying lessons or improvements as result of undertaking's performance   | Delvis        | S3-5       |   |
| S3     | S3-5     | AR 44 a     | Disclosure of intended outcomes to be achieved in lives of affected communities  | Ikke relevant |            |   |
| S3     | S3-5     | AR 44 b     | Information about stability over time of target in terms of definitions and methodologies to enable comparability  | Ikke relevant |            |   |
| S3     | S3-5     | AR 44 c     | Disclosure of references to standards or commitments on which target is based  | Ikke relevant |            |   |
| ESRS 2 | 0        | 81          | Disclosures to be reported if the undertaking has not adopted targets  | Ikke relevant |            |   |
| S4     | SBM-3    | 10          | All consumers and end-users who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2   | Ja            | S4-SBM-3   |   |
| S4     | SBM-3    | 10 a)       | Description of types of consumers and end-users subject to material impacts  | Ja            | S4-SBM-3   |   |
| S4     | SBM-3    | 10 a i)-iv) | Type of consumers and end-users subject to material impacts by own operations or through value chain   | Delvis        | S4-SBM-3   | Alle underpunkter ikke like godt dekket da de ikke er like vesentlige               |
| S4     | SBM-3    | 10 b        | Material negative impacts occurrence (consumers and end-users)   | Ja            | S4-SBM-3   |   |
| S4     | SBM-3    | 10 c        | Description of activities that result in positive impacts and types of consumers and end-users that are positively affected or could be positively affected  | Ja            | S4-SBM-3   |   |
| S4     | SBM-3    | 10 d        | Description of material risks and opportunities arising from impacts and dependencies on consumers and end-users   | Ja            | S4-SBM-3   |   |
| S4     | SBM-3    | 11          | Disclosure of how understanding of how consumers and end-users with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed   | Delvis        | S4-SBM-3   | Beskrevet grupper av boligkjøpere om har behov for tilrettelegging                  |
| S4     | SBM-3    | 12          | Disclosure of which of material risks and opportunities arising from impacts and dependencies on consumers and end-users are impacts on specific groups  | Ikke relevant |            | Ingen av de vesntlige temane knytter seg til en enkelt og/eller begrenset gruppe    |
| S4     | S4-1     | 15          | Policies to manage material impacts, risks and opportunities related to consumers and end-users [see ESRS 2 MDR-P]   | Ja            | S4-1       |   |
| S4     | S4-1     | 15          | Policies to manage material impacts, risks and opportunities related to affected communities, including specific groups or all consumers / end-users   | Ja            | S4-1       | Boligkjøpsmodeller  |
| S4     | S4-1     | 16          | Description of relevant human rights policy commitments relevant to consumers and/or end-users   | Ikke relevant |            | Ingen vesentlig menneskerettighetsproblematikk knyttet til våre produkter og kunder |
| S4     | S4-1     | 16 a        | Disclosure of general approach in relation to respect for human rights of consumers and end-users  | Ikke relevant |            | Ingen vesentlig menneskerettighetsproblematikk knyttet til våre produkter og kunder |
| S4     | S4-1     | 16 b        | Disclosure of general approach in relation to engagement with consumers and/or end-users   | Ikke relevant |            | Ingen vesentlig menneskerettighetsproblematikk knyttet til våre produkter og kunder |
| S4     | S4-1     | 16 c        | Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts  | Ikke relevant |            | Ingen vesentlig menneskerettighetsproblematikk knyttet til våre produkter og kunder |
| S4     | S4-1     | 17          | Description of whether and how policies are aligned with relevant internationally recognised instruments   | Ikke relevant |            | Operere kun i Norge og Sverige  |
| S4     | S4-1     | 17          | Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve consumers and/or end-users | Ikke relevant |            | Operere kun i Norge og Sverige  |
| S4     | S4-1     | AR 9        | Disclosure of explanations of significant changes to policies adopted during reporting year  | Ikke relevant |            | Ingen endring i 2024  |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar  |
|--------|----------|----------|---|---------------|------------|--|
| S1     | S4-1     | AR 13    | Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant   | Ikke relevant |            |  |
| ESRS 2 | 0        | 62       | Disclosures to be reported in case the undertaking has not adopted policies   | Ikke relevant |            | Har styrende dokumentert   |
| S4     | S4-2     | 20       | Disclosure of how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts   | Ja            | S4-2       | 0  |
| S4     | S4-2     | 20 a     | Engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies   | Ja            | S4-2       | OBOS snakker med kunder og medlemmer direkte   |
| S4     | S4-2     | 20 b     | Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement  | Ja            | S4-2       |  |
| S4     | S4-2     | 20 c     | Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach                 | Ja            | S4-2       |  |
| S4     | S4-2     | 20 d     | Disclosure of how effectiveness of engagement with consumers and end-users is assessed  | Ja            | S4-2       | Vurderes ut fra resultatet i KTI og IPSOS  |
| S4     | S4-2     | 21       | Disclosure of steps taken to gain insight into perspectives of consumers and end-users / consumers and end-users that may be particularly vulnerable to impacts and (or) marginalised                 | Ikke relevant |            | Gjørines ingen spesielle tiltak da dette ikke ansett som vesentlig for OBOS sin virksomhet |
| S4     | S4-2     | 22       | Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users   | Ikke relevant |            | Har styrende dokumentert   |
| S4     | S4-2     | 22       | Disclosure of timeframe for adoption of general process to engage with consumers and end-users in case the undertaking has not adopted a general process for engagememe                               | Ikke relevant |            | Har styrende dokumentert   |
| S4     | S4-2     | AR 15    | Type of role or function handling with engagement   | Ja            | S4-2       |  |
| S4     | S4-3     | 25 a     | Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users | Delvis        | S4-3       |  |
| S4     | S4-3     | 25 b     | Disclosure of specific channels in place for consumers and end-users to raise concerns or needs directly with undertaking and have them addressed   | Delvis        | S4-3       | Vises til ESRS S3-3, gjøres i egne OBOS kanaler, og ikke via 3. part.                      |
| S4     | S4-3     | 25 c     | Disclosure of processes through which undertaking supports or requires availability of channels   | Delvis        | S4-3       | Vises til ESRS S3-3, gjøres i egne OBOS kanaler, og ikke via 3. part                       |
| S4     | S4-3     | 25 d     | Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured  | Delvis        | S4-3       | Vises til ESRS S3-3  |
| S4     | S4-3     | 26       | Disclosure of how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed                          | Delvis        | S4-3       | Vises til ESRS S3-3  |
| S4     | S4-3     | 26       | Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place   | Delvis        | S4-3       | Vises til ESRS S3-3 og videre til G1-1   |
| S4     | S4-3     | 27       | Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users   | Ikke relevant |            | Har styrende dokumentert   |
| S4     | S4-3     | 27       | Disclosure of timeframe for channel or processes for raising concerns to be in place  | Ikke relevant |            |  |
| S4     | S4-3     | AR 20    | Disclosure of whether and how consumers and/or end-users are able to access channels at level of undertaking they are affected by   | Ikke relevant |            |  |
| S4     | S4-3     | AR 21    | Third-party mechanisms are accessible to all consumers and/or end-users   | Ikke relevant |            |  |
| S4     | S4-3     | AR 22    | Grievances are treated confidentially and with respect to rights of privacy and data protection   | Ja            | S4-3       | Vises til ESRS S3-3 og videre til G1-1   |

| ESRS | Kapittel | Paragraf | Beskrivelse av krav  | Dekket        | Henvising | Kommentar  |
|------|----------|----------|--|---------------|-----------|--|
| S4   | S4-3     | AR 22    | consumers and end-users are allowed to use anonymously channels to raise concerns or needs   | Delvis        | S4-3      |  |
| S4   | S4-3     | AR 23    | Number of complaints received from consumers and/or end users during the reporting period  | Ja            | S4-3      |  |
| S4   | S4-4     | 0        | Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 – MDR-A]  | Delvis        | S4-4      |  |
| S4   | S4-4     | 31 a     | Description of action planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users   | Delvis        | S4-4      |  |
| S4   | S4-4     | 31 b     | description of action to provide or enable remedy in relation to an actual material impact   | Delvis        | S4-4      |  |
| S4   | S4-4     | 31 c     | Description of additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users   | Delvis        | S4-4      |  |
| S4   | S4-4     | 31 d     | Description of how effectiveness of actions or initiatives in delivering outcomes for consumers and end-users is tracked and assessed  | Ja            | S4-4      |  |
| S4   | S4-4     | 32 a     | Description of approach to identifying what action is needed and appropriate in response to particular actual or potential material negative impact on consumers and end-users                                   | Delvis        | S4-4      |  |
| S4   | S4-4     | 32 b     | Description of approach to taking action in relation to specific material impacts on consumers and end-users   | Delvis        | S4-4      |  |
| S4   | S4-4     | 32 c     | Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on consumers and end-users are available and effective in their implementation and outcomes | Delvis        | S4-4      |  |
| S4   | S4-4     | 33 a     | Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on consumers and end-users and how effectiveness is tracked                                   | Delvis        | S4-4      | Viser til ESRS G1-5  |
| S4   | S4-4     | 33 b     | Description of what action is planned or underway to pursue material opportunities in relation to consumers and end-users  | Delvis        | S4-4      | Viser til ESRS G1-5  |
| S4   | S4-4     | 34       | Disclosure of how it is ensured that own practices do not cause or contribute to material negative impacts on consumers and end-users  | Delvis        | S4-4      |  |
| S4   | S4-4     | 35       | Disclosure of severe human rights issues and incidents connected to consumers and/or end-users   | Ikke relevant |           | Arbeider med produkter laget til kunder i Norge og Sverige ingen menneskerettighets-problematikk |
| S4   | S4-4     | 37       | Disclosure of resources allocated to management of material impacts  | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 25 a  | Disclosure of general and specific approaches to addressing material negative impacts  | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 25 b  | Disclosure of initiatives aimed at contributing to additional material positive impacts  | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 25 c  | Disclosure of how far undertaking has progressed in efforts during reporting period  | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 25 d  | Disclosure of aims for continued improvement   | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 27    | Disclosure of whether how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts affecting consumers and end-users   | Delvis        | S4-4      |  |
| S4   | S4-4     | AR 28    | Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts  | Ja            | S4-4      |  |
| S4   | S4-4     | AR 33 a) | Disclosure of how consumers and end-users play role in decisions regarding design and implementation of programmes or processes  | Ikke relevant |           |  |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvising    | Kommentar            |
|--------|----------|----------|---|---------------|--------------|----------------------|
| S4     | S4-4     | AR 33 b) | Information about intended or achieved positive outcomes of programmes or processes for consumers and end-users   | Ikke relevant |              |                      |
| S4     | S4-4     | AR 34    | Initiatives or processes whose primary aim is to deliver positive impacts for consumers and/or end-users are designed also to support achievement of one or more of Sustainable Development Goals | Ikke relevant |              |                      |
| S4     | S4-4     | AR 41    | Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts                          | Ikke relevant |              |                      |
| ESRS 2 | 0        | 62       | Disclosures to be reported if the undertaking has not adopted actions   | Ikke relevant |              | Har iverksatt tiltak |
| S4     | S4-5     | 41       | Targets set to manage material impacts, risks and opportunities related to consumers and end-users [see ESRS 2 – MDR-T]   | Ja            | S4-5         |                      |
| S4     | S4-5     | 41 a     | Disclosure of how consumers and end-users were engaged directly in setting targets  | Delvis        | S4-5         |                      |
| S4     | S4-5     | 41 b     | Disclosure of how consumers and end-users were engaged directly in tracking performance against targets   | Delvis        | S4-5         |                      |
| S4     | S4-5     | 41 c     | Disclosure of how consumers and end-users were engaged directly in identifying lessons or improvements as result of undertaking's performance   | Delvis        | S4-5         |                      |
| S4     | S4-5     | AR 42 a  | Disclosure of intended outcomes to be achieved in lives of consumers and end-users  | Ikke relevant |              |                      |
| S4     | S4-5     | AR 42 b  | Information about stability over time of target in terms of definitions and methodologies to enable comparability   | Ikke relevant |              |                      |
| S4     | S4-5     | AR 42 c  | Disclosure of references to standards or commitments on which target is based   | Ikke relevant |              |                      |
| ESRS 2 | 0        | 81       | Disclosures to be reported if the undertaking has not adopted targets   | Ikke relevant |              | Har mål              |
| G1     | GOV-1    | 5a       | Disclosure of role of administrative, management and supervisory bodies related to business conduct   | Ja            | ESRS 2 GOV-1 |                      |
| G1     | GOV-1    | 5 b      | Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters  | Ja            | ESRS 2 GOV-1 |                      |
| G1     | G1-1     | 7        | Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]  | Ja            | G1-1         |                      |
| G1     | G1-1     | 9        | Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture  | Ja            | G1-1         |                      |
| G1     | G1-1     | 10a      | Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules       | Ja            | G1-1         |                      |
| G1     | G1-1     | 10 b     | No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place  | Ikke relevant |              |                      |
| G1     | G1-1     | 10 b     | Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption  | Ikke relevant |              |                      |
| G1     | G1-1     | 10 c     | Disclosure of safeguards for reporting irregularities including whistleblowing protection   | Ja            | G1-1         |                      |
| G1     | G1-1     | 10 d     | No policies on protection of whistle-blowers are in place   | Ikke relevant |              |                      |
| G1     | G1-1     | 10 d     | Timetable for implementation of policies on protection of whistle-blowers   | Ikke relevant |              |                      |
| G1     | G1-1     | 10 e     | Undertaking is committed to investigate business conduct incidents promptly, independently and objectively  | Ja            | G1-1         |                      |
| G1     | G1-1     | 10 f     | Policies with respect to animal welfare are in place  | Ja            | G1-1         |                      |
| G1     | G1-1     | 10 g     | Information about policy for training within organisation on business conduct   | Ja            | G1-1         |                      |

| ESRS   | Kapittel | Paragraf | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar  |
|--------|----------|----------|---|---------------|------------|--|
| G1     | G1-1     | 10 h     | Disclosure of the functions that are most at risk in respect of corruption and bribery  | Ja            | G1-1       |  |
| G1     | G1-1     | 11       | Entity is subject to legal requirements with regard to protection of whistleblowers   | Ja            | G1-1       |  |
| G1     | G1-2     | 14       | Description of policy to prevent late payments, especially to SMEs  | Ja            | G1-1       |  |
| G1     | G1-2     | 15 a     | Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters           | Ja            | G1-2       |  |
| G1     | G1-2     | 15 b     | Disclosure of how social and environmental criteria are taken into account for selection of supply-side contractual partners                                      | Ja            | G1-2       |  |
| ESRS 2 | 0        | 62       | Disclosures to be reported in case the undertaking has not adopted policies   | Ikke relevant |            |  |
| G1     | G1-3     | 18 a     | Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery   | Ja            | G1-3       |  |
| G1     | G1-3     | 18 b     | Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery                      | Delvis        | G1-3       | Dette er selskapsavhengig og ikke dekket i teksten. Banken har en egen AHV-gruppe som er uavhengig. Internrevisor har vel og en rolle her. |
| G1     | G1-3     | 18 c     | Information about process to report outcomes to administrative, management and supervisory bodies   | Ja            | G1-3       |  |
| G1     | G1-3     | 19       | Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure                 | Ikke relevant |            |  |
| G1     | G1-3     | 20       | Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)                           | Ja            | G1-3       |  |
| G1     | G1-3     | 21 a     | Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required  | Delvis        | G1-3       |  |
| G1     | G1-3     | 21 b     | Percentage of functions-at-risk covered by training programmes  | Nei           |            |  |
| G1     | G1-3     | 21 c     | Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training                               | Nei           |            |  |
| G1     | G1-3     | AR 7     | Disclosure of an analysis of its training activities by, for example, region of training or category  | Ikke relevant |            |  |
| G1     | G1-3     | AR 8     | Prevention and detection of corruption or bribery – anti-corruption and bribery training table  | Ikke relevant |            |  |
| G1     | G1-4     | 0        | Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 – MDR-A]                       | Ikke relevant |            |  |
| G1     | G1-4     | 24 a     | Number of convictions for violation of anti-corruption and anti- bribery laws   | Ja            | G1-4       |  |
| G1     | G1-4     | 24 a     | Amount of fines for violation of anti-corruption and anti-bribery laws  | Ja            | G1-4       |  |
| G1     | G1-4     | 25 a     | Number of confirmed incidents of corruption or bribery  | Ja            | G1-4       |  |
| G1     | G1-4     | 25 a     | Information about nature of confirmed incidents of corruption or bribery  | Ja            | G1-4       |  |
| G1     | G1-4     | 25 b     | Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents                                      | Ja            | G1-4       |  |
| G1     | G1-4     | 25 c     | Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery | Ja            | G1-4       |  |

| ESRS   | Kapittel | Paragraf  | Beskrivelse av krav   | Dekket        | Henvisning | Kommentar |
|--------|----------|-----------|---|---------------|------------|-----------|
| G1     | G1-4     | 25 d      | Information about details of public legal cases regarding corruption or bribery brought against undertaking and own workers and about outcomes of such cases                                    | Ja            | G1-4       |           |
| G1     | G1-5     | 29 a      | Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities                               | Ja            | G1-5       |           |
| G1     | G1-5     | 29 b      | Information about financial or in-kind political contributions  | Ja            | G1-5       |           |
| G1     | G1-5     | 29 b i    | Financial political contributions made  | Ja            | G1-5       |           |
| G1     | G1-5     | AR 12 a   | Amount of internal and external lobbying expenses   | Ja            | G1-5       |           |
| G1     | G1-5     | AR 12 b   | Amount paid for membership to lobbying associations   | Ja            | G1-5       |           |
| G1     | G1-5     | 29 b i    | In-kind political contributions made  | Ikke relevant |            |           |
| G1     | G1-5     | 29 b (ii) | Disclosure of how monetary value of in-kind contributions is estimated  | Ikke relevant |            |           |
| G1     | G1-5     | 29 b (ii) | Financial and in-kind political contributions made [table]  | Ikke relevant |            |           |
| G1     | G1-5     | 29 c      | Disclosure of main topics covered by lobbying activities and undertaking’s main positions on these topics   | Ja            | G1-5       |           |
| G1     | G1-5     | 29 d      | Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State  | Ja            | G1-5       |           |
| G1     | G1-5     | 30        | Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in public administration in two years preceding such appointment | Nei           |            |           |
| G1     | G1-5     | AR13      | The entity is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests   | Ikke relevant |            |           |
| ESRS 2 | 0        | 62        | Disclosures to be reported if the undertaking has not adopted actions   | Ikke relevant |            |           |
| G1     | G1-6     | 33 a      | Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated   | Ja            | G1-6       |           |
| G1     | G1-6     | 33 b      | Description of undertakings standard payment terms in number of days by main category of suppliers  | Ja            | G1-6       |           |
| G1     | G1-6     | 33 b      | Percentage of payments aligned with standard payment terms  | Ja            | G1-6       |           |
| G1     | G1-6     | 33 c      | Number of outstanding legal proceedings for late payments   | Ja            | G1-6       |           |
| G1     | G1-6     | 33 d      | Disclosure of contextual information regarding payment practices  | Ikke relevant |            |           |