

General Disclosures

	2023
2-1: Organizational details	
<i>Legal name</i>	Aneo AS
<i>Nature of ownership and legal form</i>	Private limited group
<i>Location of headquarters</i>	Trondheim, Norway
<i>Countries of operation</i>	Norway, Sweden
2-2: Entities included in the organization's sustainability reporting	
List of subsidiaries	Energy Production Growth Renewable Energy Mobility Retail Build Industry Real Estate Energy Management (Hydrogen) (Biogas) (Tensio)
2-3: Reporting period, frequency, and contact point	
Difference between the Annual Report list of subsidies and the reason	No difference
The approach used for consolidating information about subsidiaries	This report discloses information on behalf of all companies in the Aneo Group
The reporting period for, and the frequency	2023, annually
The reporting period for financial reporting	2023, annually
Publication date	13.08.2024
Contact point for questions about the report or reported information	Tord Lien
2-4: Restatements of information	
Reasons	N/A

Effect	N/A
2-5: External assurance	N/A

Energy and Climate

	2023	2022	2021
302-1: Energy consumption within the organization			
<i>a - Total non-renewable fuel consumption (GJ)</i>	Gasoline: 178.37 Diesel: 1 244.14 Total: 1 422.51	Total: 2 393	Total: 2 543
<i>b - Total renewable fuel consumption (GJ)</i>	N/A		
<i>c - Total electricity consumption (GJ)</i>	Trondheim Office: 2 608.37 Operation Center Berkåk: 651.52 Other locations: 8 722.87 Total: 11 982.76	Total: 5 223.2	Total: 3 907
<i>d - Total electricity sold (GJ)</i>	5 016 510	11 421 244	9 275 287
<i>e - Total energy consumption (GJ)</i>	- 5 003 104.72	N/A	N/A
<i>f – Methods and standards</i>	<p>2023 assumptions: The operation center Berkåk consumption data is adjusted with employee numbers due to the presence of TrønderEnergi employees. We also included new validated data from some of our operational consumptions. The "Other" category includes the electricity consumption of Roan Windpark and projects managed by Aneo AS. The energy sold is based on the following equity shares;</p> <p>Fosen Vind 7,9% Roan Vind 30,6% Midgard 30% Grimsås 100% Brannliden 100% TrønderEnergi Kraft 18,98%</p>		

<i>g - Conversion factors</i>	Petrol conversion factor: 9.1 kwh/L Diesel conversion factor: 10 kwh/L Energy conversion factor: 3.6 GJ/MWh
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	2023	2022	2021
302-2: Energy consumption outside of the organization			
	Information unavailable/incomplete Energy used outside of the organization is not completely identified and we do not have sufficient data quality to report the value-chain consumption.		
302-3: Energy intensity			
<i>a - Energy intensity</i>	0.0009	0.0007	0.0007
<i>b - Organization-specific metric</i>	Total energy sold.		
<i>c - Types of energy included</i>	Fuel and electricity consumption.		
<i>d - Scope of the ratio</i>	Energy consumption within the organization.		
302-4: Reduction of energy consumption			
	Data quality is not sufficient to measure reductions.		

	2023	2022	2021
305-1: Direct (Scope 1) GHG emissions			
<i>a - Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent</i>	89	65	199
<i>b - Gases included in the calculation</i>	CO ₂		
<i>c - Biogenic CO₂ emissions</i>	0		

<i>d - Base year</i>	2022		
<i>e - Source of the emission factors</i>	Government emission conversion factors for greenhouse gas company reporting (DEFRA) 2019		
<i>f - Consolidation approach</i>	Operational Control		
<i>g - Standards, methodologies and assumptions</i>	Includes emissions from petrol and diesel consumption used in transportation. We use the tool from CEMAsys based on ISO 14064 and the Greenhouse Gas Protocol.		
305-2: Energy indirect (Scope 2) GHG emissions			
<i>a – Gross Location-based energy indirect emissions (Scope 2)</i>	32	25	N/A
<i>b – Gross Market-based energy indirect emissions (Scope 2)</i>	1 167	841	N/A
<i>c - The gases included in Scope 2 emissions</i>	CO ₂ , CH ₄		
<i>d - Base year</i>	2022		
<i>e - Source of the emission factors</i>	National gross electricity production mixes on a 3-year rolling average (IEA Stat)		
<i>f - Consolidation approach</i>	Operational Control		
<i>g - Standards, methodologies and assumptions</i>	2023 data includes electricity purchased from the main office, operational center and Roan Wind Park. 40% of the emissions related to the electricity consumption in the operational center are allocated to TrønderEnergi.		

	2023	2022	2021 ¹
305-3: Energy indirect (Scope 3) GHG emissions			
<i>a - Gross direct (Scope 3) GHG emissions in metric tons of CO₂ equivalent</i>	945	585	14 447
<i>b - Gases included in the calculation</i>	CO ₂		
<i>c - Biogenic CO₂ emissions</i>	0		

¹ We've used different GHG tools over the last years. The significant changes in Scope 3 from 2021 to 2022 emissions are due to avoiding spend-based calculations and are not due to emission mitigation measures.

<i>d - Base year</i>	2022		
<i>e - Source of the emission factors</i>	Government emission conversion factors for greenhouse gas company reporting (DEFRA) 2019		
<i>f - Consolidation approach</i>	Operational Control		
<i>g - Standards, methodologies and assumptions</i>	Waste generated in operations, Business Travel		
305-4: GHG emissions intensity			
<i>a - Emissions intensity ratio</i>	0.0002	0.0001	0.0024
<i>b - Organization-specific metric chosen to calculate the ratio.</i>	Energy sold in Mwh.		
<i>c - Types of GHG emissions included in the intensity ratio</i>	All scopes are included.		
<i>d - Gases included in the calculation</i>	CO ₂		
305-5: Reduction of GHG emissions			
	Information incomplete. The data quality is not sufficient to see the effect of our measures.		
305-6: Emissions of ozone-depleting substances (ODS)			
	Our activities do not include production, imports or exports of ODS.		
305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			
	Not applicable. Our activities do not generate significant amounts of NOx, SOx or other air emissions.		

Nature and Resource Consumption

2023 - 2021					
304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas					
<i>a - Information about significant locations in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</i>	<i>Name</i>	<i>Owned/ leased/ managed</i>	<i>Position and type of operations</i>	<i>Size of the site (km²)</i>	<i>Biodiversity value of the area</i>
	Frøya Windfarm	Leased	The area of high biodiversity value is located outside of the wind park area. The type of operation is production.	6.61	Terrestrial – area of high biodiversity value with national interest with no legal protection.
	Valsneset	Leased	The location of the wind park is adjacent to the area of high biodiversity value. The type of operation is production.	N/A	Terrestrial – selected habitat types National interest with no legal protection
	Ytre Vikna	Leased	The area of high biodiversity value is located outside of the wind park area. The type of operation is production.	N/A	Terrestrial – selected habitat types National interest with no legal protection
	Stokkfjellet Windfarm	Leased	The location of the wind park is adjacent to the protected area. The type of operation is production.	5.81	Terrestrial – bog type. The legal basis for this area is national legislation – nature reserve.
304-3: Habitats protected or restored					
All reported areas above are still in operation and there are no restoration measures.					

2023 - 2021

304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations

a - Information about significant locations in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	i. Critically endangered	ii. Endangered	iii. Vulnerable	iv. Near Threatened	v. Least concern
	0	2	3	0	0

2023

2022

2021

306-3: Waste generated

	2023	2022	2021
<i>a - Total weight of waste in metrics tons</i>	109.5	116.53	57.60
	Organic and sludge: 18.3% , Paper: 11.6%, Glass: 0.3%, Metal: 9.3%, Electronics: 6.2%, Inorganic materials: 0.0%, Plastics: 0.2%, Rubber: 0.0%, Hazardous waste: 19.9%, Mix waste: 34.1%	N/A	N/A
<i>b – Contextual information for data collection</i>	The waste data are direct measurements of the contracted waste collector. These locations are included in the report; main office (Trondheim), operation center (Berkåk), Windparks (Ytre Vikna, Roan, Frøya, Sørmarkfjellet, Stokkfjellet, Bessakerfjellet).		

306-4: Waste diverted from disposal

<i>a - Total weight of waste diverted from disposal and composition of the waste (tonn)</i>	2023	2022	2021
	47.98	34.41	22.11
	Organic and sludge:27.5%,	N/A	N/A

	Paper:26.5%, Glass:0.7%, Metal:21.2%, Electronics:14.2%, Plastics:0.5%, Hazardous waste:8.6%, Other:0.7%		
<i>b - Total weight of hazardous waste diverted from disposal (tonn)</i>	4.15	1.48	0.88
<i>c - Total weight of non-hazardous waste diverted from disposal (tonn)</i>	43.83	32.93	21.23
<i>d - Whether the recycling was managed onsite or offsite.</i>		Onsite: 47.66 Offsite: 0.33	
<i>e - Contextual information to understand the data.</i>	All recyclable waste is sorted in/around the facilities. Some of the mixed waste was sorted offsite by the waste management company. This amount is reported under the "Other" category in 306-4-a.		
306-5: Waste directed to disposal			
<i>a - Total weight of waste directed to disposal</i>	61.52	82.12	35.49
	Rubber:0.1%, Hazardous waste:28.6%, Mix waste:60.2%, Organic and sludge:11.1%, Inorganic Materials:0.1%;	N/A	N/A
<i>b - Total weight of hazardous waste directed to disposal (tonn)</i>			
i. Incineration (with energy recovery)	17.59	21.07	5.84
ii. Landfilling	0	0.01	0
<i>c - Total weight of non-hazardous waste directed to disposal (tonn)</i>			
i. Incineration (with energy recovery)	43.89	60.85	26.45
ii. Landfilling	0.04	0.20	3.19
<i>d - Whether the incineration was managed onsite or offsite.</i>	Onsite: 64.69 Offsite: 0.76	N/A	N/A
<i>e - Contextual information to understand the data.</i>	Some part of the mixed waste was sorted offsite by the waste management company. The rest is sorted for disposal in/around the facilities.		

Sustainable Value Chain

	2023	2022	2021
204-1: Proportion of spending on local suppliers			
	97 %	82.6 %	73.5 %
308-1: New suppliers that were screened using environmental criteria 414-1: New suppliers that were screened using social criteria	<p>For all new suppliers who have undergone a procurement process, requirements have been set regarding the environment, social responsibility, ESG, and employee rights. For other new suppliers who have not been involved in this process, the percentage is unknown.</p>		
308-2: Negative environmental impacts in the supply chain and actions taken 414-2: Negative social impacts in the supply chain and actions taken	<p>Our systems currently do not gather aggregated information for each supplier assessment. Unless there are specific reasons for an alternate approach, the standard practice is to establish minimum requirements regarding climate, environment, and social responsibility for suppliers.</p> <p>We are actively pursuing efforts to enhance the utilization of climate, environment, and social responsibility as evaluation criteria. We are exploring methodologies and tools to effectively collect and combine this data over time.</p>		

Health and Safety

	2023	2022	2021
403-8: Workers covered by an occupational health and safety management system			
a - Workers covered by an occupational health and safety management system			
<ul style="list-style-type: none"> i. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. 	<p>100%; 100%; 100%</p>	<p>100%; 100%; 100%</p>	<p>100%; 100%; 100%</p>
<i>b - Workers excluded from this disclosure</i>	All employees are included, and all other workers are covered as suppliers.		
<i>c - Any contextual information to understand the disclosure.</i>	The Working Environment Act, is based on, among other things, International Labour Standards on Occupational Safety and Health.		

	2023					2022	2021
403-9: Work-related injuries							
a - Work-related injuries (Employees)	<i>i. The number and rate of fatalities as a result of work-related injury</i>	<i>ii. The number and rate of high-consequence work-related injuries (excluding fatalities)</i>	<i>iii. The number and rate of recordable work-related injuries</i>	<i>iv. The main types of work-related injury</i>	<i>v. The number of hours worked</i>	<i>i ; ii ; iii</i>	<i>i ; ii ; iii</i>
	0	0	0	N/A	472 391	0	0
<i>b - Work-related injuries (Workers who are not employed but their workplace is controlled)</i>	0	0	0	N/A	74 755	0	0
<i>c - The work-related hazards that pose a risk of high-consequence injury</i>	The hazards are determined by Risk Assessments.						
<i>d - Any actions taken</i>	HSE risk assessment - Safe Job Analyses. Every employee or worker may stop their work if they feel it is not safe enough.						
<i>e & f - Calculation of the rates and exclusion of workers.</i>	1 000 000 hours worked, the HSE statistics are based on own employees and supplier workers.						
<i>g - Contextual information about standards, methods and assumptions.</i>	The data and the statistics are based on acknowledged industry standards.						

	2023		
403-10: Work-related ill-health			
a - Work-related ill-health (Employees)	i. The number of fatalities as a result of work-related ill health	ii. The number of cases of recordable work-related ill health (excluding fatalities)	iii. The main types of work-related ill health
	0 2022: 0 2021: 0	0 2022: 1 2021: 1	We have no cases of work-related illness in our databases, but we closely monitor this through occupational health surveys to uncover any

			instances of work-related illness that can likely be linked to working with us.
<i>b - Work-related ill-health (Workers who are not employed but their workplace is controlled)</i>	0 2022: 0 2021: 0	0 2022: 0 2021: 0	We do not register cases of work-related illness in our databases for our suppliers, but we ensure that our suppliers work systematically with HSE (Health, Safety, and Environment) and that they are conscious of the legal requirements and regulations.
<i>c - The work-related hazards that pose a risk of high-consequence injury</i>	The hazards are determined by Working environment surveys and occupational health surveys. The principles we work by are as follows: First, attempt to eliminate exposure. The next step is to reduce exposure. If exposure remains unacceptable, personal protective equipment is used to ensure acceptable risk.		
<i>d - Excluded workers</i>	None.		
<i>e - Contextual information about standards, methods and assumptions.</i>	The data has been compiled based on industry standards and regulatory requirements.		

People and Competence

	2023		2022		2021
401-1: New employee hires and employee turnover					
<i>a - Total number and rate of new employees</i>					
<i>Location:</i>	Norway	Sweden	Norway		Norway
<i>Female:</i>	13	3	14		11
<i>Male:</i>	55	8	39		42
<i><30 years old:</i>	31	2	9		20
<i>30-50 years old:</i>	34	8	42		25
<i>>50 years old:</i>	3	1	4		8
<i>Rate of new employees</i>	22%	100%	18%		21%
<i>b - Total number and rate of employee turnover</i>					
<i>Location:</i>	Norway	Sweden	Norway		
<i>Female:</i>	6	0	3		4
<i>Male:</i>	21	0	9		5
<i><30 years old:</i>	11	0	-		-
<i>30-50 years old:</i>	12	0	-		-
<i>>50 years old:</i>	4	0	-		-
<i>Rate of employee turnover</i>	8%	0%	3.97 %		3.51 %
401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees					
	Temporary trainees, interns and part-time employees have the same benefits as full-time employees.				
401-3 Parental leave					
	Governmental laws and protections support parental leave for both males and females. Return-to-work rates are not currently reported.				

	2023	2022	2021
402-1: Minimum notice periods regarding operational changes			
<i>a - Notice period for operational changes</i>	The minimum notice period is 3 months. We follow the requirements specified in Norway's Working Environment Act and requirements specified in other countries where we have employees.		
<i>b - Collective bargaining agreement and notice periods</i>	The minimum notice period is 3 months. We follow the basic agreement from the Confederation of Norwegian Enterprise (NHO).		
404-3: Percentage of total employees who received a regular performance and career development review			
<i>Female:</i>	80%	N/A	N/A
<i>Male:</i>	80%		
Executive and C-Level Managers:	100%		
Mid-level Manager:	80%		
Front-line Managers and Supervisors:	80%		
Individual Contributors:	80%		

	2023	2022	2021			
405-1: Diversity of governance bodies and employees						
<i>a - Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</i>						
Location:	Norway	Norway	Norway			
Female:	17%	43%	11%			
Male:	83%	57%	42%			
<30 years old:	17%	17%	20%			
30-50 years old:	66%	33%	25%			
>50 years old:	17%	50%	8%			
<i>b - Percentage of diversity groups among employees (by employee category)</i>	Executive and C-Level Managers	Mid-level Manager	Front-line Managers and Supervisors	Individual Contributors	Total	Total

Female:	37.5 %	33 %	50 %	26 %	43 %	45 %
Male:	62.5 %	67 %	50 %	74 %	45 %	55 %
<30 years old:	0 %	3 %	0 %	21 %	17 %	9 %
30-50 years old:	46 %	64 %	67 %	59 %	33 %	27 %
>50 years old:	54 %	33 %	33 %	19 %	50 %	64 %

405-2 Ratio of basic salary and remuneration of women to men

a - Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation	Location	Total	Managers	Individual Contributors	Total	
	Norway	0.93	0.94	0.92	1.7	N/A
	Sweden	1.24	1.68	0.8	-	-

406-1 Incidents of discrimination and corrective actions taken

	Confidential information. We have a process for all incidents concerning discrimination and other serious conditions including both open and anonymous notifications					
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407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

a - Types of operations and suppliers in which rights to exercise freedom of association or collective bargaining are at risk			
	Risk identified in the supply chain for pre-fabricated supplies and raw materials for wind and solar energies from foreign suppliers	N/A	N/A
countries or geographic areas	Asia		
b - Measures taken	We practice sustainable procurement by implementing contractual clauses with our suppliers to ensure transparency.	N/A	N/A

Our Role in the Local Community

	2023	2022	2021
203-1: Infrastructure investments and services supported			
a – Supported infrastructure investments and services supported	Henja Solar Park – The facility is open to the public and not restricted by fences.	Relevant investments in 2021 or earlier are still available for public and	Public and internal roads, Quay facilities for

<i>b - impacts on communities and local economies</i>	Improved infrastructure for the public.	private use. In 2022, we do not have any significant investments.	Landowners, New signal and tele masters, Outdoor facilities
<i>c - commercial, in-kind, or pro bono engagements</i>	Pro-bono		Pro-bono
203-2: Significant indirect economic impacts			
<i>a - Examples of significant identified indirect economic impacts</i>	Sponsored sports teams in hockey, a handball league for children and youth and a CrossFit team. Innovation support for students with Spark* Sponsored two alpinists and a ski jumper.	Sponsorship of municipality programs for children/youth	Revenues and employment for local contractors in wind power development.
<i>b - Significance of the indirect economic impacts</i>	Builds our company brand and knowledge about Aneo in local communities.	-	Enhancing knowledge and skills with student programs
413-1: Operations with local community engagement, impact assessments, and development programs			
<i>a - Percentage of operations with implemented local community impacts assessments</i>	100% Environmental impact assessments and ongoing monitoring Stakeholder engagement plans based on stakeholder mapping		
413-2 Operations with significant actual and potential negative impacts on local communities			
<i>a - Operations with significant actual and potential negative impacts on local communities</i>	Our projects in 2023 which are finalized and approved by the authorities are reported without significant actual and potential negative impact on local communities.		
415-1 Political contributions			
<i>a - Total monetary value of financial and in-kind political contributions</i>	No financial or in kind contributing to any political party or any individual holding a position as elected or civil servant were made during the reporting period.		

Green Finance

	2023	2022	2021
201-1 Direct economic value generated and distributed			
	<p>For further information on economic value added and distribution, we refer to the annual report published on our website:</p> <p>https://www.aneogroup.com/no/om-oss/om-aneo/finansiell-informasjon/</p>		
201-2 Financial implications and other risks and opportunities due to climate change			
	<p>We disclose all relevant information in our Climate Risk Report. Find the revised version form 2023 in the link:</p> <p>https://www.aneogroup.com/no/baerekraft/rapporter/</p>		
207: Tax-related disclosures			
	<p>Aneo has established a Tax Policy that reflects the Aneo Way of operations and believes in transparency with respect to tax obligations.</p> <p>For further information, please see the published policy on our website.</p>		

Business Integrity and Information Security

	2023	2022	2021
202-1 Ratios of standard entry-level wage by gender compared to local minimum wage			
202-2 Proportion of senior management hired from the local community			
	Information not available. Not a significant proportion of employees are subject to minimum wage rules.		
205-1 Operations assessed for risks related to corruption			
	We have a process in accordance with the OECD Guidelines for Multinational Enterprises which we conduct risk assessments for all new projects, investment opportunities and potential partnerships. This includes evaluation criteria of human rights, work conditions, corruption, nature and climate.		
205-3 Confirmed incidents of corruption and actions taken			
<i>a- Total number of confirmed incidents of corruption</i>	0	0	0
<i>b- incidents with employees were dismissed or disciplined for corruption</i>	0	0	0
<i>c- incidents terminated or not renewed due to violations related to corruption</i>	0	0	0
<i>d- Public legal cases regarding corruption</i>	0	0	0
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
<i>a- Number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices</i>	0	0	0
<i>b- Main actions taken</i>	N/A	N/A	N/A
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data			
<i>a- Total number of substantiated complaints received concerning breaches of customer privacy.</i>	0	0	0
<i>b- Total number of identified leaks, thefts, or losses of customer data.</i>	0	0	0

<i>c- Statement of this fact is sufficient.</i>	Find more information about our policies and measures in the Sustainability Report 2023	N/A	N/A
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