

GRI Content Index

GRI Content Index

This report has been prepared according to GRI Standard: Core Option. The table below provides an overview of the relevant GRI Standards for our material topics on page 19 and where to find further information in this report or online. Stolt-Nielsen has reported the information cited in this GRI content index for the period December 1, 2020 to November 30, 2021, unless otherwise stated. Our last Annual Report was published in March 2021.

Disclosure		Page / Location
General Disclosures in accordance with GRI 102		
Organisational Profile		
102-1	Name of the organisation	Page 1
102-2	Activities, brands, products, and services	Pages 3, 8-16 and stolt-nielsen.com
102-3	Location of headquarters	Page 74
102-4	Location of operations	Pages 152-157
102-5	Ownership and legal form	Pages 44-45
102-6	Markets served	Pages 3, 18-16, 85 and stolt-nielsen.com
102-7	Scale of the organisation	Pages 3, 38-39, 69-71, 85 and 152-157
102-8	Information on employees and other workers	Pages 32-39
102-11	Precautionary Principle or approach	Contents page
102-13	Membership of associations	Page 18
Strategy		
102-14	Statement from senior decision-maker	Pages 4-5
102-15	Key impacts, risks, and opportunities	Pages 8-16 and 60-62
Ethics and integrity		
102-16	Values, principles, standards, and norms of behaviour	Pages 32-39, 44-48 and stolt-nielsen.com/investors/code-of-business-conduct/
102-17	Mechanisms for advice and concerns about ethics	Pages 36, 41 and report.whistleb.com/en/stolt-nielsen
Governance		
102-18	Governance structure	Pages 41-48
102-20	Executive-level responsibility for economic, environmental, and social topics	Page 18
102-21	Consulting stakeholders on economic, environmental, and social topics	Pages 18-19
102-22	Composition of the highest governance body and its committees	Pages 42-43 and 46-47
102-23	Chair of the highest governance body	Pages 41-42
102-24	Nominating and selecting the highest governance body	Page 46
102-26	Role of highest governance body in setting purpose, values, and strategy	Page 41
102-27	Collective knowledge of highest governance body	Pages 41-43
102-29	Identifying and managing economic, environmental, and social impacts	Pages 18-19 and 60-62
102-31	Review of economic, environmental, and social topics	Pages 18-19
102-32	Highest governance body's role in sustainability reporting	Pages 18, 41 and stolt-nielsen.com/sustainability/our-commitment/

Disclosure		Page / Location
Stakeholder engagement		
102-40	List of stakeholder groups	Page 18
102-42	Identifying and selecting stakeholders	Page 18
102-43	Approach to stakeholder engagement	Pages 18 and 34
102-44	Key topics and concerns raised	Pages 19 and 60-62
Reporting practice		
102-45	Entities included in the consolidated financial statements	Pages 3, 152-157
102-46	Defining report content and topic boundaries	Page 19
102-47	List of material topics	Page 19
102-48	Restatements of information	Pages 24, 26 and 31
102-49	Changes in reporting	None
102-50	Reporting period	This GRI Content Index
102-51	Date of most recent report	This GRI Content Index
102-52	Reporting cycle	This GRI Content Index
102-53	Contact point for questions regarding the report	Page 151
102-54	Claims of reporting in accordance with the GRI Standards	Page 19 and this GRI Content Index
102-55	GRI content index	This GRI Content Index
102-56	External assurance	Pages 63-68
Additional specific GRI disclosures for Stolt-Nielsen's material topics:		
Financial sustainability / Climate change risk management: GRI 201 Economic performance 2016		
201-1	Direct economic value generated and distributed	Page 2, 37 and 69-145
201-2	Financial implications and other risks and opportunities due to climate change	Pages 60-61
Business ethics: GRI 205 Anti-corruption 2016		
205-2	Communication and training about anti-corruption policies and procedures	Page 36 and stolt-nielsen.com/sustainability/our-commitment/
205-3	Confirmed incidents of corruption and actions taken	Page 36
Energy use: GRI 302 Energy 2016		
302-1	Energy consumption within the organisation	Pages 26 and 29
302-5	Reductions in energy requirements of products and services	Page 29
Water use: GRI 303 Water 2016		
303-1	Interactions with water as a shared resource	Page 30
303-2	Management of water discharge-related impacts	Page 30
303-4	Water discharge	Page 30
303-5	Water consumption	Pages 26 and 29
Biodiversity: GRI 304 Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 14 and 31
304-2	Significant impacts of activities, products, and services on biodiversity	Page 31 and stoltseafarm.com

GRI Content Index (*continued*)

Disclosure		Page / Location
Emissions / Air Quality: GRI 305 Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Pages 25 and 28-29
305-4	GHG emissions intensity	Pages 25 and 28-29
305-5	Reduction of GHG emissions	Pages 25 and 28-29
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Pages 26 and 29
Waste: GRI 306 Waste 2020		
306-1	Waste generation and significant waste-related impacts	Pages 26 and 30-31
306-2	Management of significant waste-related impacts	Pages 26 and 30-31
306-3	Waste generated	Pages 26 and 30-31
306-5	Waste directed to disposal	Pages 26 and 30-31
Compliance: GRI 307 Environmental compliance 2016		
307-1	Non-compliance with environmental laws and regulations	Pages 27 and 30
Health and Safety: GRI 403 Occupational health and safety 2016		
403-1	Occupational health and safety management system	Pages 21-23
403-2	Hazard identification, risk assessment, and incident investigation	Pages 21-22
403-5	Worker training on occupational health and safety	Pages 21-23
403-6	Promotion of worker health	Page 23
403-8	Workers covered by an occupational health and safety management system	Page 21
403-9	Work-related injuries	Pages 20 and 24
Recruitment and retention: GRI 401 Employment 2016 and GRI 404 Training and education 2016		
401-1	New employee hires and employee turnover	Pages 35 and 38-39
404-1	Average hours of training per year per employee	Page 22 (Seafarers only)
404-2	Programmes for upgrading employee skills and transition assistance programs	Page 35
404-3	Percentage of employees receiving regular performance and career development reviews	Page 35
Diversity and inclusion: GRI 405 Diversity and equal opportunity 2016		
405-1	Diversity of governance bodies and employees	Pages 38-39 and 43
Modern slavery and child labour: GRI 408 Child labour 2016 and GRI 409 Forced or compulsory labour 2016		
408-1	Operations and suppliers at significant risk for incidents of child labour	Page 37
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Page 37 and stolt-nielsen.com/sustainability/modern-slavery-and-human-trafficking-statement-2021/ and stolt-nielsen.com/sustainability/our-commitment/
Community impact: GRI 413 Local communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programmes	Page 37