

| G3 Content Index                                 |  |  |                     |                     |
|--|--|--|---------------------|---------------------|
| STANDARD DISCLOSURES PART I: Profile Disclosures |  |  |                     |                     |
| 1. Strategy and Analysis                         |  |  |                     |                     |
| Profile Disclosure                               | Description  | Cross-Reference  | Reason for Omission | Further Explanation |
| 1.1  | Statement from the most senior decision-maker of the organization  | Page 3<br>Sustainability Report  |                     |                     |
| 1.2  | Description of key impacts, risks, and opportunities.  |  |                     |                     |
| 2. Organizational Profile                        |  |  |                     |                     |
| Profile Disclosure                               | Description  | Cross-Reference  | Reason for Omission | Further Explanation |
| 2.1  | Name of the organization.  | Page 2<br>Sustainability Report  |                     |                     |
| 2.2  | Primary brands, products, and/or services.   | Page 2<br>Sustainability Report  |                     |                     |
| 2.3  | Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.  | Page 4<br>Sustainability Report/ <a href="http://www.marineharvest.com/en/About-Marine-Harvest/About-Marine-Harvest1/">http://www.marineharvest.com/en/About-Marine-Harvest/About-Marine-Harvest1/</a> |                     |                     |
| 2.4  | Location of organization's headquarters.   | Page 2<br>Sustainability Report  |                     |                     |
| 2.5  | Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. | Page 2<br>Sustainability Report/ <a href="http://www.marineharvest.com/en/About-Marine-Harvest/About-Marine-Harvest1/">http://www.marineharvest.com/en/About-Marine-Harvest/About-Marine-Harvest1/</a> |                     |                     |
| 2.6  | Nature of ownership and legal form.  | Page 2<br>Sustainability Report  |                     |                     |
| 2.7  | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).   | <a href="http://www.marineharvest.com/en/Investor/Industry-Handbook/">Page 34 Annual Report/Page 70 Industry Handbook - http://www.marineharvest.com/en/Investor/Industry-Handbook/</a>                |                     |                     |
| 2.8  | Scale of the reporting organization.   | Page 2<br>Sustainability Report  |                     |                     |
| 2.9  | Significant changes during the reporting period regarding size, structure, or ownership.   | None   |                     |                     |
| 2.10   | Awards received in the reporting period.   | Page 9<br>Sustainability Report/17<br>Sustainability Report  |                     |                     |
| 3. Report Parameters                             |  |  |                     |                     |
| Profile Disclosure                               | Description  | Cross-Reference  | Reason for Omission | Further Explanation |
| 3.1  | Reporting period (e.g., fiscal/calendar year) for information provided.  | Page 3<br>Sustainability Report  |                     |                     |
| 3.2  | Date of most recent previous report (if any).  | Page 3<br>Sustainability Report  |                     |                     |
| 3.3  | Reporting cycle (annual, biennial, etc.)   | Page 3<br>Sustainability Report  |                     |                     |
| 3.4  | Contact point for questions regarding the report or its contents.  | Page 40<br>Sustainability Report   |                     |                     |
| 3.5  | Process for defining report content.   | Page 9<br>Sustainability Report  |                     |                     |

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|------|---|--|--|---|
| 3.6  | Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.  | Page 9 Sustainability Report/Page 24 Annual Report |  | The Sustainability Report comprise the companies in which the parent company or subsidiaries have a direct or indirect controlling influence. |
| 3.7  | State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope). I  | None   |  | The Sustainability Report follows the same basis for reporting as the Annual Report.  |
| 3.8  | Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.   | Page 24 Annual Report                              |  |   |
| 3.9  | Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols. | None   |  |   |
| 3.10 | Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statements (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).  | None   |  |   |
| 3.11 | Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.   | Page 3 Sustainability Report                       |  |   |
| 3.12 | Table identifying the location of the Standard Disclosures in the report.   | The GRI-index                                      |  |   |
| 3.13 | Policy and current practice with regard to seeking external assurance for the report.   |  |  |   |

#### 4. Governance, Commitments, and Engagement

| Profile Disclosure | Description  | Cross-Reference   | Reason for Omission | Further Explanation  |
|--------------------|--|---|---------------------|--|
| 4.1                | Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.   | <a href="http://www.marineharvest.com/en/Investor1/Corporate-Info/">http://www.marineharvest.com/en/Investor1/Corporate-Info/</a>   |                     |  |
| 4.2                | Indicate whether the Chair of the highest governance body is also an executive officer.  | No  |                     | The Chairman of the Board of Directors of Marine Harvest ASA is not an executive officer.                            |
| 4.3                | For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.   | 10 out of 10  |                     | 10 members of the Board of Directors are independent and/or non-executive, including our 3 employee representatives. |
| 4.4                | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.  | <a href="http://www.marineharvest.com/en/Investor1/Corporate-governance/Information-and-communications/">http://www.marineharvest.com/en/Investor1/Corporate-governance/Information-and-communications/</a> |                     |  |
| 4.5                | Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).  |   |                     |  |
| 4.6                | Processes in place for the highest governance body to ensure conflicts of interest are avoided.  |   |                     |  |
| 4.7                | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.  |   |                     |  |
| 4.8                | Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.   |   |                     |  |
| 4.9                | Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.                 |   |                     |  |
| 4.10               | Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.  |   |                     |  |
| 4.11               | Explanation of whether and how the precautionary approach or principle is addressed by the organization.   |   |                     |  |
| 4.12               | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.  |   |                     |  |
| 4.13               | Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic. |   |                     |  |
| 4.14               | List of stakeholder groups engaged by the organization.  | Page 6 Sustainability Report  |                     |  |
| 4.15               | Basis for identification and selection of stakeholders with whom to engage.  | Page 6 Sustainability Report  |                     |  |
| 4.16               | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.  |   |                     |  |

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|------|---|--|--|--|
| 4.17 | Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. |  |  |  |
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**STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)**

| <b>G3 DMA</b> | <b>Description</b>                   | <b>Cross-Reference</b> |  |  |
|---------------|--------------------------------------|------------------------|--|--|
| <b>DMA EC</b> | Disclosure on Management Approach EC |                        |  |  |
| <b>DMA EN</b> | Disclosure on Management Approach EN |                        |  |  |
| <b>DMA LA</b> | Disclosure on Management Approach LA |                        |  |  |
| <b>DMA HR</b> | Disclosure on Management Approach HR |                        |  |  |
| <b>DMA SO</b> | Disclosure on Management Approach SO |                        |  |  |
| <b>DMA PR</b> | Disclosure on Management Approach PR |                        |  |  |

**STANDARD DISCLOSURES PART III: Performance Indicators**

**Economic**

| <b>Performance Indicator</b> | <b>Description</b>  | <b>Cross-Reference</b>  | <b>Reason for Omission</b> | <b>Further Explanation</b> |
|------------------------------|---|---|----------------------------|----------------------------|
| <b>EC1</b>                   | Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. | Page 5 Sustainability Report, 34 Sustainability Report, Page 36 Annual Report |                            |                            |
| <b>EC2</b>                   | Financial implications and other risks and opportunities for the organization's activities due to climate change.   |   |                            |                            |
| <b>EC3</b>                   | Coverage of the organization's defined benefit plan obligations.  | Page 40/41 Annual Report  |                            |                            |
| <b>EC4</b>                   | Significant financial assistance received from government.  |   |                            |                            |
| <b>EC5</b>                   | Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.  |   |                            |                            |
| <b>EC6</b>                   | Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.   |   |                            |                            |
| <b>EC7</b>                   | Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.   |   |                            |                            |
| <b>EC8</b>                   | Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.  |   |                            |                            |
| <b>EC9</b>                   | Understanding and describing significant indirect economic impacts, including the extent of impacts.  | Page 8 Sustainability Report  |                            |                            |

**Environmental**

| <b>Performance Indicator</b> | <b>Description</b>  | <b>Cross-Reference</b>        | <b>Reason for Omission</b> | <b>Further Explanation</b> |
|------------------------------|---|-------------------------------|----------------------------|----------------------------|
| <b>EN1</b>                   | Materials used by weight or volume.   |                               |                            |                            |
| <b>EN2</b>                   | Percentage of materials used that are recycled input materials.   |                               |                            |                            |
| <b>EN3</b>                   | Direct energy consumption by primary energy source.   | Page 24 Sustainability Report |                            |                            |
| <b>EN4</b>                   | Indirect energy consumption by primary source.  |                               |                            |                            |
| <b>EN5</b>                   | Energy saved due to conservation and efficiency improvements.   |                               |                            |                            |
| <b>EN6</b>                   | Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.          | Page 25 Sustainability Report |                            |                            |
| <b>EN7</b>                   | Initiatives to reduce indirect energy consumption and reductions achieved.  |                               |                            |                            |
| <b>EN8</b>                   | Total water withdrawal by source.   |                               |                            |                            |
| <b>EN9</b>                   | Water sources significantly affected by withdrawal of water.  |                               |                            |                            |
| <b>EN10</b>                  | Percentage and total volume of water recycled and reused.   |                               |                            |                            |
| <b>EN11</b>                  | Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.                        |                               |                            |                            |
| <b>EN12</b>                  | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. | Page 20 Sustainability Report |                            |                            |
| <b>EN13</b>                  | Habitats protected or restored.   |                               |                            |                            |
| <b>EN14</b>                  | Strategies, current actions, and future plans for managing impacts on biodiversity.   | Page 20 Sustainability Report |                            |                            |
| <b>EN15</b>                  | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.                        |                               |                            |                            |
| <b>EN16</b>                  | Total direct and indirect greenhouse gas emissions by weight.   |                               |                            |                            |
| <b>EN17</b>                  | Other relevant indirect greenhouse gas emissions by weight.   |                               |                            |                            |
| <b>EN18</b>                  | Initiatives to reduce greenhouse gas emissions and reductions achieved.   |                               |                            |                            |
| <b>EN19</b>                  | Emissions of ozone-depleting substances by weight.  |                               |                            |                            |

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|------|---|----------------------------------|--|---|
| EN20 | NOx, SOx, and other significant air emissions by type and weight.   |                                  |  |   |
| EN21 | Total water discharge by quality and destination.   |                                  |  |   |
| EN22 | Total weight of waste by type and disposal method.  | Page 25<br>Sustainability Report |  | Information not complete, but waste treatment included for three of six production regions. |
| EN23 | Total number and volume of significant spills.  |                                  |  |   |
| EN24 | Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. |                                  |  |   |
| EN25 | Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.                          |                                  |  |   |
| EN26 | Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.  | Page 32<br>Sustainability Report |  | The list is not exhaustive, but gives examples on our initiatives within the sea lice area. |
| EN27 | Percentage of products sold and their packaging materials that are reclaimed by category.   |                                  |  |   |
| EN28 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.  |                                  |  |   |
| EN29 | Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.                                   |                                  |  |   |
| EN30 | Total environmental protection expenditures and investments by type.  |                                  |  |   |

**Social: Labor Practices and Decent Work**

| Performance Indicator | Description   | Cross-Reference  | Reason for Omission | Further Explanation |
|-----------------------|---|--|---------------------|---------------------|
| LA1                   | Total workforce by employment type, employment contract, and region.  | Page 33<br>Sustainability Report/34 Annual Report        |                     |                     |
| LA2                   | Total number and rate of employee turnover by age group, gender, and region.  |  |                     |                     |
| LA3                   | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.  |  |                     |                     |
| LA4                   | Percentage of employees covered by collective bargaining agreements.  |  |                     |                     |
| LA5                   | Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.   |  |                     |                     |
| LA6                   | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs. |  |                     |                     |
| LA7                   | Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.  |  |                     |                     |
| LA8                   | Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.     |  |                     |                     |
| LA9                   | Health and safety topics covered in formal agreements with trade unions.  |  |                     |                     |
| LA10                  | Average hours of training per year per employee by employee category.   |  |                     |                     |
| LA11                  | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.                            |  |                     |                     |
| LA12                  | Percentage of employees receiving regular performance and career development reviews.   |  |                     |                     |
| LA13                  | Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.            | Page 33<br>Sustainability Report/10 and 34 Annual Report |                     |                     |
| LA14                  | Ratio of basic salary of men to women by employee category.   |  |                     |                     |

**Social: Human Rights**

| Performance Indicator | Description  | Cross-Reference                  | Reason for Omission | Further Explanation |
|-----------------------|--|----------------------------------|---------------------|---------------------|
| HR1                   | Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.                                |                                  |                     |                     |
| HR2                   | Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.   |                                  |                     |                     |
| HR3                   | Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.   |                                  |                     |                     |
| HR4                   | Total number of incidents of discrimination and actions taken.   | Page 33<br>Sustainability Report |                     |                     |
| HR5                   | Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.     |                                  |                     |                     |
| HR6                   | Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.                               |                                  |                     |                     |
| HR7                   | Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of forced or compulsory labor. |                                  |                     |                     |
| HR8                   | Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.                        |                                  |                     |                     |
| HR9                   | Total number of incidents of violations involving rights of indigenous people and actions taken.   |                                  |                     |                     |

**Social: Society**

| Performance Indicator | Description   | Cross-Reference | Reason for Omission | Further Explanation |
|-----------------------|---|-----------------|---------------------|---------------------|
| <b>SO1</b>            | Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. |                 |                     |                     |
| <b>SO2</b>            | Percentage and total number of business units analyzed for risks related to corruption.   |                 |                     |                     |
| <b>SO3</b>            | Percentage of employees trained in organization's anti-corruption policies and procedures.  |                 |                     |                     |
| <b>SO4</b>            | Actions taken in response to incidents of corruption.   |                 |                     |                     |
| <b>SO5</b>            | Public policy positions and participation in public policy development and lobbying.  |                 |                     |                     |
| <b>SO6</b>            | Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.  |                 |                     |                     |
| <b>SO7</b>            | Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.   |                 |                     |                     |
| <b>SO8</b>            | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.  |                 |                     |                     |

**Social: Product Responsibility**

| Performance Indicator | Description  | Cross-Reference | Reason for Omission | Further Explanation |
|-----------------------|--|-----------------|---------------------|---------------------|
| <b>PR1</b>            | Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures. |                 |                     |                     |
| <b>PR2</b>            | Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.           |                 |                     |                     |
| <b>PR3</b>            | Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.  |                 |                     |                     |
| <b>PR4</b>            | Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.   |                 |                     |                     |
| <b>PR5</b>            | Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.  |                 |                     |                     |
| <b>PR6</b>            | Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.   |                 |                     |                     |
| <b>PR7</b>            | Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.           |                 |                     |                     |
| <b>PR8</b>            | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.   |                 |                     |                     |
| <b>PR9</b>            | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.  |                 |                     |                     |