

## GRI content index

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| Statement of use | XXL ASA has reported the information cited in this GRI content index for the period Financial Year 2023 with reference to the GRI Standards. |
| GRI 1 used       | GRI 1: Foundation 2021   |

| GRI STANDARD                              | DISCLOSURE  | ESRS Disclosure requirements   | LOCATION  | Page nr. |
|---|---|--|---|----------|
| <b>GRI 2: General Disclosures 2021</b>    | 2-1 Organizational details  | See requirements of Directive 2013/34/EU   | Annual Report - Notes to the financial statements                                   | 108      |
|   | 2-2 Entities included in the organization's sustainability reporting                      | ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i   | Annual Report - Notes to the financial statements                                   | 108      |
|   | 2-3 Reporting period, frequency and contact point   | ESRS 1 §73   | Annual Report - Sustainability Statement - General information                      | 31       |
|   | 2-6 Activities, value chain and other business relationships                              | ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)  | Annual report - About us  | 9-12     |
|   | 2-7 Employees   | ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52   | Annual Report - Sustainability Statement - Own workforce                            | 59-69    |
|   | 2-9 Governance structure and composition  | ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)<br>See also corporate governance statement requirements of Directive 2013/34/EU for public interest entities  | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-10 Nomination and selection of the highest governance body                              | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.  | Annual report - Corporate governance at XXL ASA                                     | 92-87    |
|   | 2-11 Chair of the highest governance body   | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual report - Corporate governance at XXL ASA                                     | 92-87    |
|   | 2-12 Role of the highest governance body in overseeing the management of impacts          | ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)  | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-13 Delegation of responsibility for managing impacts                                    | ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)  | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-14 Role of the highest governance body in sustainability reporting                      | ESRS 2 GOV-5 §36; IRO-1 §53 (d)  | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-15 Conflicts of interest  | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual report - Corporate governance at XXL ASA                                     | 92-87    |
|   | 2-16 Communication of critical concerns   | ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1- 3 §18e)   | Annual Report - Sustainability Statement- Own workforce                             | 59-69    |
|   | 2-17 Collective knowledge of the highest governance body                                  | ESRS 2 GOV-1 §23   | Annual report - Corporate governance at XXL ASA                                     | 92-87    |
|   | 2-18 Evaluation of the performance of the highest governance body                         | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual report - Corporate governance at XXL ASA                                     | 92-87    |
|   | 2-19 Remuneration policies  | ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report  | Annual report - Corporate governance at XXL ASA and Remuneration Report XXL ASA     | 92-87    |
|   | 2-20 Process to determine remuneration  | ESRS 2 GOV-3 §29 (e) See also remuneration report requirements   | Annual report - Corporate governance at XXL ASA and Remuneration Report XXL ASA     | 92-87    |
|   | 2-21 Annual total compensation ratio  | ESRS S1 S1-16 §97 (b) to (c)   | Annual Report - Notes 3 in Consolidated Financial Statements                        | 110      |
|   | 2-22 Statement on sustainable development strategy  | ESRS 2 SBM-1 §40 (g)   | Annual Report - CEO comment   | 7        |
|   | 2-23 Policy commitments   | ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b) | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-24 Embedding policy commitments   | ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1- 4 §AR 3   | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
|   | 2-26 Mechanisms for seeking advice and raising concerns                                   | ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3  | Annual Report - Sustainability Statement- Own workforce                             | 59-69    |
| 2-28 Membership associations              | Political engagement" is a sustainability matter for G1 covered by ESRS 2 GOV-1 §22 (c) i | Annual Report - Sustainability Statement - Interests and views of our stakeholders   | 38-39   |          |
| 2-29 Approach to stakeholder engagement   | ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b), S1-2                              | Annual Report - Sustainability Statement - Interests and views of our stakeholders   | 38-39   |          |
| 2-30 Collective bargaining agreements     | ESRS S1 S1-8 §60 (a) and §61  | Annual Report - Sustainability Statement - Own workforce   | 59-69   |          |
| <b>GRI 3: Material Topics 2021</b>        | 3-1 Process to determine material topics  | ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv  | Annual Report - Sustainability Statement - Double Materiality Assessment            | 32       |
|   | 3-2 List of material topics   | ESRS 2 SBM-3 §48 (a) and (g)   | Annual Report - Sustainability Statement - Double materiality assessment outcome    | 33-35    |
|   | 3-3 Management of material topics   | ESRS 2 SBM-1 §40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65  | Annual Report - Sustainability Statement- Double materiality assessment methodology | 37       |
| <b>GRI 201: Economic Performance 2016</b> | 201-1 Direct economic value generated and distributed                                     | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual Report - Financial statement   | 102      |
|   | 201-2 Financial implications and other risks and opportunities due to climate change      | ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §2   | Annual Report - Sustainability Statement -Double materiality assessment outcome     | 33-35    |
|   | 201-3 Defined benefit plan obligations and other retirement plans                         | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual Report - Sustainability Statement - Own workforce                            | 59-69    |
| <b>GRI 202: Market Presence 2016</b>      | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage        | ESRS S1 S1-10 §67-71 and §AR 72 to 73  | Annual Report - Sustainability Statement - workers in value chain                   | 70-73    |
|   | 205-2 Communication and training about anti-corruption policies and procedures            | ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8  | Annual Report - Sustainability Statement - Business Conduct                         | 80-85    |
| <b>GRI 207: Tax 2019</b>                  | 207-1 Approach to tax   | This topic is not covered by the list of sustainability matters in ESRS 1 AR §16   | Annual Report - Notes to the financial statements                                   | 115      |
| <b>GRI 301: Materials 2016</b>            | 301-1 Materials used by weight or volume  | ESRS E5 E5-4 §31 (a)   | Annual Report - Sustainability Statement- Climate Change                            | 40-48    |
|   | 301-2 Recycled input materials used   | ESRS E5 E5-4 §31 (c)   | Annual Report - Sustainability Statement- Climate Change                            | 40-48    |
| <b>GRI 302: Energy 2016</b>               | 302-1 Energy consumption within the organization  | ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)  | Annual Report - Sustainability Statement - Climate Change                           | 40-48    |
|   | 302-4 Reduction of energy consumption   | Energy' is a sustainability matter for E1 covered by ESRS 1  | Annual Report - Sustainability Statement - Climate Change                           | 40-48    |

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| <b>GRI 305: Emissions 2016</b>   | 305-1 Direct (Scope 1) GHG emissions  | ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)   | Annual Report - Sustainability Statement - Climate Change                            | 40-48  |
|  | 305-2 Energy indirect (Scope 2) GHG emissions   | ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)  | Annual Report - Sustainability Statement - Climate Change                            | 40-48  |
|  | 305-3 Other indirect (Scope 3) GHG emissions  | ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c)  | Annual Report - Sustainability Statement - Climate Change                            | 40-48  |
|  | 305-4 GHG emissions intensity   | ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c)  | Annual Report - Sustainability Statement - Climate Change                            | 40-48  |
| <b>GRI 306: Waste 2020</b>   | 305-5 Reduction of GHG emissions  | ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)  | Annual Report - Sustainability Statement - Climate Change                            | 40-48  |
|  | 306-1 Waste generation and significant waste-related impacts  | ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21  | Annual Report - Sustainability Statement - Resource and Circular Economy             | 49-53  |
|  | 306-2 Management of significant waste-related impacts   | SRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33   | Annual Report - Sustainability Statement - Resource and Circular Economy             | 49-53  |
|  | 306-3 Waste generated   | ESRS E5 E5-5 §37 (a), §38 to §40   | Annual Report - Sustainability Statement - Resource and Circular Economy             | 49-53  |
|  | 306-4 Waste diverted from disposal  | ESRS E5 E5-5 §37 (b), §38 and §40  | Annual Report - Sustainability Statement - Resource and Circular Economy             | 49-53  |
| <b>GRI 401: Employment 2016</b>  | 306-5 Waste directed to disposal  | ESRS E5 E5-5 §37 (c), §38 and §40  | Annual Report - Sustainability Statement - Resource and Circular Economy             | 49-53  |
|  | 401-1 New employee hires and employee turnover  | ESRS S1 S1-6 §50 (c)   | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 401-3 Parental leave  | ESRS S1 S1-15 §93  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
| <b>GRI 403: Occupational Health and Safety 2018</b>  | 403-1 Occupational health and safety management system  | ESRS S1 S1-1 §23   | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-2 Hazard identification, risk assessment, and incident investigation  | ESRS S1 S1-3 §32 (b) and §33   | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-3 Occupational health services  |  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | 'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDRP, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M. | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-5 Worker training on occupational health and safety   |  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | ESRS S2 S2-4 §32 (a)   | Annual Report - Sustainability Statement - Own workforce, Workers in the Value Chain | 59-73  |
|  | 403-8 Workers covered by an occupational health and safety management system  | ESRS S1 S1-14 §88 (a); §90   | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-9 Work-related injuries   | SRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 403-10 Work-related ill health  | ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | <b>GRI 404: Training and Education 2016</b>   | 404-1 Average hours of training per year per employee  | ESRS S1 S1-13 §83 (b) and §8   | Annual Report - Sustainability Statement - Own workforce |
| 404-2 Programs for upgrading employee skills and transition assistance programs            |   | ESRS S1 S1-1 §AR 17 (h)  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
| 404-3 Percentage of employees receiving regular performance and career development reviews |   | ESRS S1 S1-13 §83 (a) and §84  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b>                                       | 405-1 Diversity of governance bodies and employees  | ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (c)  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
|  | 405-2 Ratio of basic salary and remuneration of women to men  | ESRS S1 S1-16 §97 and §98  | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
| <b>GRI 406: Non-discrimination 2016</b>  | 406-1 Incidents of discrimination and corrective actions taken  | ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §30   | Annual Report - Sustainability Statement - Own workforce                             | 59-69  |
| <b>GRI 413: Local Communities 2016</b>   | 413-1 Operations with local community engagement, impact assessments, and development programs                      | ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)  | Annual Report - Sustainability Statement - Interests and views of our stakeholders   | 38-39  |
| <b>GRI 416: Customer Health and Safety 2016</b>  | 416-1 Assessment of the health and safety impacts of product and service categories                                 | 'Personal safety of consumers and end-users' is a sustainability matter for S4 covered by ESRS 4 §AR 16. Hence this GRI disclosure is covered by MDRP, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 4 §11 and pursuant to MDR-M.              | Annual Report - Sustainability Statement - Consumers and End Users                   | 74-77  |
|  | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services                 | ESRS S4 S4-4 §35   | Annual Report - Sustainability Statement - Consumers and End Users                   | 74-77  |
| <b>GRI 417: Marketing and Labeling 2016</b>  | 417-1 Requirements for product and service information and labeling   | ESRS S4 S4-7 §38   | Annual Report - Sustainability Statement - Consumers and End Users                   | 74-77  |
|  | 417-2 Incidents of non-compliance concerning product and service information and labeling                           | ESRS S4 S4-7 §38   | Annual Report - Sustainability Statement - Consumers and End Users                   | 74-77  |