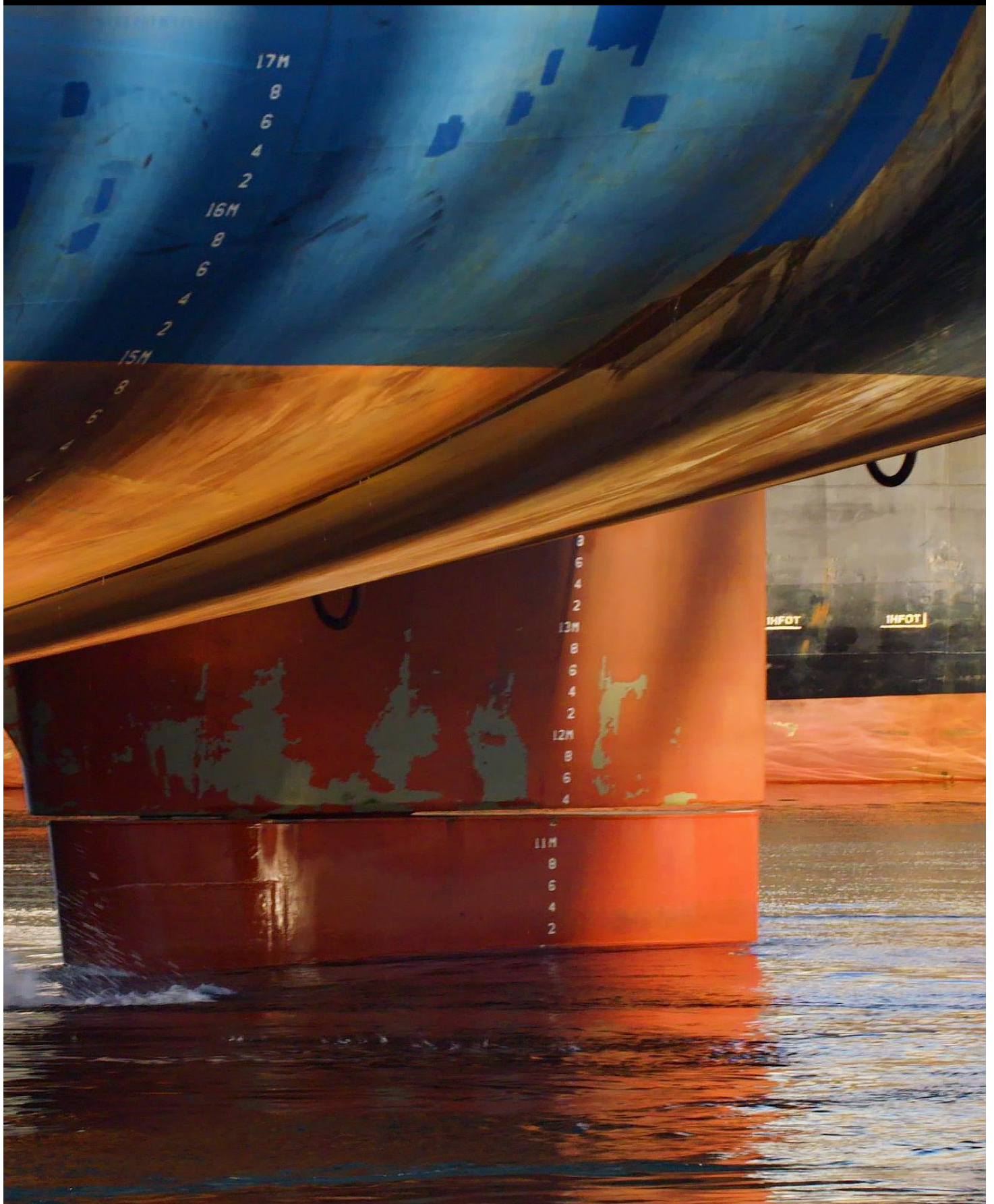




GRI Index 2021



GRI general disclosures 2021

SFL response

Page numbers refer to the 2021 ESG report

2-1	Organizational details	SFL Corporation Ltd, Bermuda
2-2	Entities included in the organization's sustainability reporting	2021, 20-F , Exhibit 8.1 (Significant subsidiaries of the company)
2-3	Reporting period, frequency and contact point	April 1 2021, p. 3
2-4	Restatements of information	There were no restatements of information made in the reporting period.
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2-6	Activities, value chain and other business relationships	p. 2
2-7	Employees	p. 21, SASB appendix
2-8	Workers who are not employees	pp. 16-17, pp 20-21
2-9	Governance structure and composition	p. 8, p. 21 and Board of Directors – Home (sflcorp.com)
2-10	Nomination and selection of the highest governance body	Corporate Governance – Home (sflcorp.com)
2-11	Chair of the highest governance body	Corporate Governance – Home (sflcorp.com)
2-12	Role of the highest governance body in overseeing the management of impacts	p. 8
2-13	Delegation of responsibility for managing impacts	p. 8
2-14	Role of the highest governance body in sustainability reporting	p. 8
2-15	Conflicts of interest	Corporate Code of Business Ethics and Conduct and pp. 2-4
2-16	Communication of critical concerns	p. 8, p. 10
2-17	Collective knowledge of the highest governance body	The BoD consists of industry experts. The BoD has access to the company's e-learning modules.
2-18	Evaluation of the performance of the highest governance body	Not disclosed
2-19	Remuneration policies	2021 20-F , p. 97
2-20	Process to determine remuneration	2021 20-E , pp. 97-99
2-21	Annual total compensation ratio	Not disclosed
2-22	Statement on sustainable development strategy	p. 5
2-23	Policy commitments	pp. 9-10, p. 19 and Corporate Governance – Home (sflcorp.com)
2-24	Embedding policy commitments	pp. 9-10, p. 19
2-25	Processes to remediate negative impacts	p. 8

2-26	Mechanisms for seeking advice and raising concerns	p. 8, 10
2-27	Compliance with laws and regulations	p. 21, SASB appendix
2-28	Membership associations	p. 6-7
2-29	Approach to stakeholder engagement	p. 6
2-30	Collective bargaining agreements	p. 18

GRI Topic Disclosures		SFL response <i>Page numbers refer to the 2020 ESG report</i>
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3-1	Process to determine material topics	p. 6
3-2	List of material topics	p. 6, 9
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3-3	Management of material topics	pp. 10-11
205-3	Confirmed incidents of corruption and actions taken	pp. 10-11
Material topic: Direct emissions		
3-3	Management of material topics	pp. 12-13
305-1	Direct (Scope 1) GHG Emissions	p. 13
Material topic: Energy mix		
3-3	Management of material topics	pp. 12-13
302-1	Energy consumption within the organization	p. 20
Material topic: Ship recycling		
3-3	Management of material topics	p. 15
Material topic: Spills and releases		
3-3	Management of material topics	pp. 14-15
306-3	Significant spills	p. 13
Material topic: Marine casualties involving crew and assets		
3-3	Management of material topics	p. 19, p. 21
<i>Other</i>	SASB TR-MT-540a.1	