

# Global Reporting Initiative (GRI) Index 2018

KONGSBERG's reporting on sustainability and corporate social responsibility is based on the Global Reporting Initiative (GRI) Standards. In our opinion, our reporting is generally corresponds to GRI's reporting principles and the report has been prepared in accordance with the GRI Standards: Core option.

As requested by the GRI, KONGSBERG conducts materiality analysis to identify the most material sustainability topics, also taking into account the views of our most important stakeholders. This analysis was updated in 2017, based on input from relevant functions within our organisation and their understanding of stakeholders views experienced from their regular interactions with stakeholders. The Corporate Management and the Board of Directors have approved the updated materiality analysis. In

2018 we have continued our ongoing dialog with our stakeholders, and the analysis from 2017 is still considered relevant and applicable.

Based on the analysis the following five main topics were identified:

- Responsible Business Conduct
- Sustainable innovation
- Health, Safety and the Environment & People
- Sustainability and Corporate Social Responsibility in the supply chain
- Corporate Social Responsibility

Corresponding GRI Standards to these main topics can be seen from the GRI Index table below.

The table refers to where information about each GRI disclosure can be found in the KONGSBERG Annual Report and Sustainability Report 2018, regardless of whether they are fully or partly reported relative to GRI. To provide an overall overview of sustainability information, the table also include references to GRI Standards and disclosures that are not directly related to the five main topics listed above.

For a full description of the individual disclosure, see GRI's homepages, [www.globalreporting.org](http://www.globalreporting.org)

We have engaged Deloitte AS for independent assurance of the company's sustainability reporting routines under GRI Standards. The assurance is based on the International Standard on Assurance Engagements ISAE 3000 "Assurance engagements other than audits or reviews of historical financial information", published by the International Auditing and Assurance Standards Board, and is issued with a moderate level of assurance. The Auditor's Report is presented on page 74 in the KONGSBERG Annual Report and Sustainability Report 2018.

**GENERAL DISCLOSURES – Organisational profile***Reference and/or response*

102-1	Name of the organisation	Kongsberg Gruppen ASA
102-2	Activities, brands, products, and services	18-27
102-3	Location of headquarters	29
102-4	Location of operations	28-33
102-5	Ownership and legal form	12, 78
102-6	Markets served	28-33
102-7	Scale of the organisation	4-6, 28-33, 93-101, 108-109, 112-114
102-8	Information on employees and other workers	72, 108-109
102-9	Supply chain	28, 60-61
102-10	Significant changes to the organisation and its supply chain	7-10, 93-95
102-11	Precautionary principle or approach	36, 42-43, 49-50, 107 KONGSBERG is obliged to follow the "precautionary principle" including by our adherence to the UN Global Compact principle no. 7.
102-12	External initiatives	13, 36, 43, 45, 54, 78-79
102-13	Membership of associations	36, 45

**GENERAL DISCLOSURES – Strategy***Reference and/or response*

102-14	Statement from senior decision-maker	8-10, 107-109
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**GENERAL DISCLOSURES – Ethics and integrity***Reference and/or response*

102-16	Values, principles, standards, and norms of behaviour	14-16, 36, 42-45
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**GENERAL DISCLOSURES – Governance***Reference and/or response*

102-18	Governance structure	76-91
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**GENERAL DISCLOSURES – Stakeholder engagement***Reference and/or response*

102-40	List of stakeholder groups	35
102-41	Collective bargaining agreements	In Norway, all employees are covered directly or indirectly by the collective pay negotiations. For our employees outside Norway, local agreements and guidelines apply.
102-42	Identifying and selecting stakeholders	35, 43
102-43	Approach to stakeholder engagement	43, 51, 54, 61, 63-66
102-44	Key topics and concerns raised	43, 51, 54, 61, 63-66

**GENERAL DISCLOSURES – Reporting practice***Reference and/or response*

102-45	Entities included in the consolidated financial statements	118, 165-166
102-46	Defining report content and topic boundaries	35, 43
102-47	List of material topics	43
102-48	Restatements of information	No significant restatements
102-49	Changes in reporting	35
102-50	Reporting period	2018

102-51	Date of most recent report	KONGSBERG Annual Report and Sustainability Report 2017
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	187
102-54	Claims of reporting in accordance with the GRI Standards	36
102-55	GRI content index	www.kongsberg.com – Responsible Business Conduct
102-56	External assurance	74

**MAIN CATEGORY: ECONOMY***Reference and/or response*

103 1-3	Management approach for economic standards and disclosures	8-10, 12-16, 36-40, 76-90, 107-110
	<b>GRI Standard: Economic performance</b>	
201-1	Direct economic value generated and distributed	71, 110, 112-116
201-2	Financial implications and other risks and opportunities due to climate change	10, 49-52, 107-108
201-3	Defined benefit plan obligations and other retirement plans	136-140
201-4	Financial assistance received from government	71
	<b>GRI Standard: Anti-corruption</b>	
205-1	Operations assessed for risks related to corruption	46-47
205-2	Communication and training about anti-corruption policies and procedures	44-48
205-3	Confirmed incidents of corruption and actions taken	46
	<b>GRI Standard: Anti-competitive behavior</b>	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	46

**MAIN CATEGORY: ENVIRONMENT***Reference and/or response*

103 1-3	Management approach for environment standards and disclosures	8-10, 36, 40, 42-43, 49-50, 60-62, 107-108
	<b>GRI Standard: Energy</b>	
302-1	Energy consumption within the organization	70, 73
302-2	Energy consumption outside of the organization	49-51, 70, 73
302-3	Energy intensity	73
302-4	Reduction of energy consumption	70
302-5	Reductions in energy requirements of products and services	49-51
	<b>GRI Standard: Emissions</b>	
305-1	Direct (Scope 1) GHG emissions	68-69, 73
305-2	Energy indirect (Scope 2) GHG emissions	68-69, 73
305-3	Other indirect (Scope 3) GHG emissions	68-69, 73
305-4	GHG emissions intensity	73
	<b>GRI Standard: Effluents and waste</b>	
306-2	Waste by type and disposal method	70, 73
306-3	Significant spills	108
	<b>GRI Standard: Environmental compliance</b>	
307-1	Non-compliance with environmental laws and regulations	No cases recorded in 2018
	<b>GRI Standard: Supplier environmental assessment</b>	
308-1	New suppliers that were screened using environmental criteria	61-62

**MAIN CATEGORY: SOCIAL***Reference and/or response*

103 1-3	Management approach for social standards and disclosures	8-10, 36, 40, 42-43, 53-65, 107-109
	<b>GRI Standard: Employment</b>	
401-1	New employee hires and employee turnover	72
	<b>GRI Standard: Labor/Management relations</b>	
402-1	Minimum notice periods regarding operational changes	Comply with national laws in the countries in which we operate

<b>GRI Standard: Occupational health and safety</b>		
403-1	Workers representation in formal joint management-worker health and safety committees	All employees in Norway are represented in formal joint management – worker health and safety committees according to Norwegian legislation. Employees outside Norway are represented according to national law.
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	72
<b>GRI Standard: Diversity and equal opportunity</b>		
405-1	Diversity of governance bodies and employees	17, 72, 79
<b>GRI Standard: Non-discrimination</b>		
406-1	Incidents of discrimination and corrective actions taken	No incidents recorded in 2018
<b>GRI Standard: Freedom of associations and collective bargaining</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	56, 62
<b>GRI Standard: Child labour</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	56, 62
<b>GRI Standard: Forced or compulsory labour</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	56, 62
<b>GRI Standard: Human rights assessment</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	56
<b>GRI Standard: Supplier social assessment</b>		
414-1	New suppliers that were screened using social criteria	61-62
<b>GRI Standard: Public policy</b>		
415-1	Political contributions	Our Code of Ethics preclude supporting political parties
<b>GRI Standard: Socioeconomic compliance</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	46 No cases recorded in 2018