

# Global Reporting Initiative (GRI) Index 2021

**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 corresponding to GRI's reporting principles and the report has been prepared in accordance with the GRI Standards: Core option.**

In accordance with GRI Standards, a materiality assessment has been carried out to identify the issues of sustainability, economic, environmental and social conditions that are the most important, from both the company's and our main stakeholders' viewpoint.

In the last quarter of 2019, we conducted a comprehensive materiality assessment to gain more knowledge about what our owners, employees, business partners, financial institutions and society expect from us and what they emphasize most, aligned with our internal assessment. The results of the analysis were processed and approved by the Board of Directors. We have also previously carried out materiality assessments periodically, most recently in 2017.

For 2021, we have reported in accordance with the materiality assessment conducted in 2019. We make continuous assessments to ensure that the materiality analysis is up to date at all times. For 2020, it was natural to take in the Covid19 situation in the topic of HSE and lift it up from medium to high materiality. We have also had ongoing dialogue with our stakeholders in 2021, even though the meeting arenas have been reduced caused by the Covid-19 pandemic. In 2021, human rights have characterised the agenda and regulatory requirements in the form of the Norwegian Transparency Act and the EU taxonomy are central in 2022. The topic is also central to the climate challenge and a fair restructuring requires us to safeguard vulnerable groups, without increased differences into a sustainable society. Combined with our own and our stakeholders' assessments of the importance of human rights, we have raised the issue to a high level. Read more about this under the chapter on human rights. In 2022, we will carry out a new materiality analysis in line with updated guidelines from GRI.

The table below states which GRI standards we believe these areas of focus are relevant to, and where information about these and associated indicators is given in KONGSBERG Annual Report and Sustainability Report 2021, whether this is fully or partially answered in relation to the requirements described in GRI Standards. In order to ensure an overall overview of where information on sustainability and ESG topics is presented, the table also provides references to GRI standards and indicators that are not directly related to the aforementioned materiality assessment.

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 94-95 in the KONGSBERG Annual Report and Sustainability Report 2021.

KONGSBERG Annual Report and Sustainability Report 2020 was published 26<sup>th</sup> March 2021.

KONGSBERG Annual Report and Sustainability Report 2021 will be published 25<sup>th</sup> March 2022.

<b>General disclosures – Organisational profile</b>		<b>Reference and/or response 2021</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-1	Name of the organisation	Kongsberg Gruppen ASA		
102-2	Activities, brands, products, and services	s. 12, 19-31		
102-3	Location of headquarters	s. 12		
102-4	Location of operations	s. 5, 21		
102-5	Ownership and legal form	s. 12		
102-6	Markets served	s. 19-31		
102-7	Scale of the organisation	s. 4-6, 113-132		
102-8	Information on employees and other workers	s. 92	SDG 8, 10	Principle 6
102-9	Supply chain	s. 83-86		
102-10	Significant changes to the organisation and its supply chain	s. 83-86		
102-11	Precautionary principle or approach	S. 61-63, 71, 76 KONGSBERG is obliged to follow the “precautionary principle” including by our adherence to the UN Global Compact principle no. 7.		Principle 7
102-12	External initiatives	s. 39, 43, 70-71		
102-13	Membership of associations	s. 71, 76		
<b>General disclosures – Strategy</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-14	Statement from senior decision-maker	s. 8-10		
<b>General disclosures – Ethics and integrity</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-16	Values, principles, standards, and norms of behaviour	s. 16-17, 68-71	SDG 16	Principle 10
<b>General disclosures – Governance</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-18	Governance structure	s. 102, 104-108		
<b>General disclosures – Stakeholder engagement</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-40	List of stakeholder groups	s. 93		
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.	SDG 8	Principle 3
102-42	Identifying and selecting stakeholders	s. 87		
102-43	Approach to stakeholder engagement	s. 93		
102-44	Key topics and concerns raised	s. 34, 93		

<b>General disclosures – Reporting practice</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
102-45	Entities included in the consolidated financial statements	s. 149-150, 152		
102-46	Defining report content and topic boundaries	s. 87		
102-47	List of material topics	s. 34		
102-48	Restatements of information	s. 87		
102-49	Changes in reporting	s. 87		
102-50	Reporting period	s. 87		
102-51	Date of most recent report	KONGSBERG Annual Report and Sustainability Report 2020 was published 26th March 2021.		
102-52	Reporting cycle	Annual		
102-53	Contact point for questions regarding the report	s. 210		
102-54	Claims of reporting in accordance with the GRI Standards	s. 88		
102-55	GRI content index	We report in accordance to GRI Standards (2016) <a href="https://www.kongsberg.com/investor-relations/reports-and-presentations/">https://www.kongsberg.com/investor-relations/reports-and-presentations/</a>		
102-56	External assurance	s. 94-95, 111, 206-209		
<b>Main category: Economy</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
103 1-3	Management approach for economic standards and disclosures	s. 8-10, 12-15, 33-41, 72-73, 99-111		
<b>GRI Standard: Economic performance</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
201-1	Direct economic value generated and distributed	s. 91, 133-135	SDG 8, 9	
201-2	Financial implications and other risks and opportunities due to climate change	s. 45-48	SDG 13	Principle 7
201-3	Defined benefit plan obligations and other retirement plans	s. 157-161		
201-4	Financial assistance received from government	s. 91		
<b>GRI Standard: Anti-corruption</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
205-1	Operations assessed for risks related to corruption	s. 76-78	SDG 16	Principle 10
205-2	Communication and training about anti-corruption policies and procedures	s. 75	SDG 16	Principle 10

205-3	Confirmed incidents of corruption and actions taken	s. 78	SDG 16	Principle 10
<b>GRI Standard: Anti-competitive behavior</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	s. 79	SDG 16	Principle 10
<b>GRI Standard: Tax</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
207-4	Country-by-country reporting	s. 72-73, 91	SDG 1, 10, 17	
<b>Main category: Environment</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
103 1-3	Management approach for environment standards and disclosures	s. 8-10, 37-40, 43-44, 49-50, 51, 87-88, 89-90		
<b>GRI Standard: Energy</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
302-1	Energy consumption within the organization	s. 4, 51, 89	SDG 7, 8, 12, 13	Principles 7, 8
302-2	Energy consumption outside of the organization	s. 51, 89	SDG 7, 8, 12, 13	Principle 8
302-3	Energy intensity	s. 51, 89	SDG 7, 8, 12, 13	Principle 8
302-4	Reduction of energy consumption	s. 51, 89	SDG 7, 8, 12, 13	Principles 8, 9
302-5	Reductions in energy requirements of products and services	s. 51, 89	SDG 7, 8, 12, 13	Principles 8, 9
<b>GRI Standard: Emissions</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
305-1	Direct (Scope 1) GHG emissions	s. 49-50, 89-90	SDG 3, 12, 13, 14, 15	Principles 7, 8
305-2	Energy indirect (Scope 2) GHG emissions	s. 49-50, 89-90	SDG 3, 12, 13, 14, 15	Principles 7, 8
305-3	Other indirect (Scope 3) GHG emissions	s. 49-50, 89-90	SDG 3, 12, 13, 14, 15	Principles 7,8
305-4	GHG emissions intensity	s. 49-50	SDG 13, 14, 15	Principle 8
<b>GRI Standard: Waste</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
306-3	Waste generated	s. 4, 52, 89	SDG 3, 12	Principle 8
306-4	Waste diverted from disposal	s. 52, 89	SDG 3, 12	Principle 8
306-5	Waste directed to disposal	s. 52, 89	SDG 3, 12	Principle 8
<b>GRI Standard: Environmental compliance</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
307-1	Non-compliance with environmental laws and regulations	No cases recorded in 2021.	SDG 16	Principle 8

<b>GRI Standard: Supplier environmental assessment</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
308-1	New suppliers that were screened using environmental criteria	s. 86		Principle 8
<b>Main category: Social</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
103 1-3	Management approach for social standards and disclosures	s. 8-10, 53-63, 69-71		
<b>GRI Standard: Employment</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
401-1	New employee hires and employee turnover	s. 92	SDG 5, 8, 10	Principle 6
<b>GRI Standard: Labor/Management relations</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
402-1	Minimum notice periods regarding operational changes	Comply with national laws in the countries in which we operate	SDG 8	Principle 3
<b>GRI Standard: Occupational health and safety</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
403-8	Workers covered by an occupational health and safety management system	s. 58 All workers are covered by corporate HSE standards and local HSE management systems.	SDG 8	
403-9	Work-related injuries	s. 92	SDG 3, 8, 16	
<b>GRI Standard: Training and education</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
404-3	Percentage of employees receiving regular performance and career development reviews	s. 56	SDG 8	Principle 3
<b>GRI Standard: Diversity and equal opportunity</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
405-1	Diversity of governance bodies and employees	s. 18, 92	SDG 5, 8	Principle 6
<b>GRI Standard: Non-discrimination</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
406-1	Incidents of discrimination and corrective actions taken	s. 57 No incidents recorded in 2021	SDG 5, 8	Principle 6
<b>GRI Standard: Freedom of associations and collective bargaining</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	s. 61-63, 84-86	SDG 8	Principle 3
<b>GRI Standard: Child labour</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
408-1	Operations and suppliers at significant risk for incidents of child labor	s. 61-63, 84-86	SDG 8, 16	Principle 5
<b>GRI Standard: Forced or compulsory labour</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	s. 61-63, 84-86	SDG 8	Principle 4
<b>GRI Standard: Human rights assessment</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
412-1	Operations that have been subject to human rights reviews or impact assessments	s. 86		Principle 1
<b>GRI Standard: Supplier social assessment</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
414-1	New suppliers that were screened using social criteria	s. 86	SDG 5, 8, 16	Principle 2
<b>GRI Standard: Public policy</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
415-1	Political contributions	Our Code of Ethics and Business Conduct preclude supporting political parties	SDG 16	Principle 10
<b>GRI Standard: Customer Privacy</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	s. 79 No cases recorded in 2021		
<b>GRI Standard: Socioeconomic compliance</b>		<b>Reference and/or response</b>	<b>SDG</b>	<b>UN Global Compact Principles</b>
419-1	Non-compliance with laws and regulations in the social and economic area	s. 79 No cases recorded in 2021	SDG 16	

## Material topics

The table below shows the link between the material topics for KONGSBERG to the most relevant GRI Standards.

KONGSBER material topic name	KONGSBER material topic relevance	GRI Disclosure	
Climate risks and opportunities in the green transition	High materiality	201-2	Financial implications and other risks and opportunities due to climate change
		302-3	Energy intensity
		302-4	Reduction of energy consumption
		302-5	Reductions in energy requirements of products and services
		305-1	Direct (Scope 1) GHG emissions
		305-2	Energy indirect (Scope 2) GHG emissions
		305-3	Other indirect (Scope 3) GHG emissions
		305-4	GHG emissions intensity
Responsible supply chain	High materiality	102-9	Supply chain
		308-1	New suppliers that were screened using environmental criteria
		414-1	New suppliers that were screened using social criteria
Cyber and information security	High materiality	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
Ethical business conduct	High materiality	102-16	Values, principles, standards, and norms of behaviour
		205-1	Operations assessed for risks related to corruption
		206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
		207-2	Tax governance, control, and risk management
		406-1	Incidents of discrimination and corrective actions taken
		407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
		408-1	Operations and suppliers at significant risk for incidents of child labor
		409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
412-1	Operations that have been subject to human rights reviews or impact assessments		
Attractive employer	High materiality	102-8	Information on employees and other workers
		102-41	Collective bargaining agreements
		201-3	Defined benefit plan obligations and other retirement plans

		401-1	New employee hires and employee turnover
		403-6	Promotion of worker health
		403-8	Workers covered by an occupational health and safety management system
		403-9	Work-related injuries
		404-3	Percentage of employees receiving regular performance and career development reviews
		405-1	Diversity of governance bodies and employees
Occupational health and safety	High materiality	403-1	Occupational health and safety management system
		403-5	Worker training on occupational health and safety
		403-6	Promotion of worker health
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
		403-8	Workers covered by an occupational health and safety management system
		403-9	Work-related injuries
Human Rights	Medium materiality	412-1	Operations that have been subject to human rights reviews or impact assessments
Responsible AI technology development	Medium materiality	102-16	Values, principles, standards, and norms of behaviour
		418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
Diversity and equal Opportunity	Medium materiality	405-1	Diversity of governance bodies and employees
Emergency preparedness	Medium materiality	N/A	
Product design and lifecycle management	Medium materiality	302-4	Reduction of energy consumption
		302-5	Reductions in energy requirements of products and services
		305-4	GHG emissions intensity
		306-1	Waste generation and significant waste-related impacts
		306-2	Management of significant waste-related impacts
		306-4	Waste diverted from disposal
		306-5	Waste directed to disposal
Labour rights and working conditions	Medium materiality	102-41	Collective bargaining agreements
		201-3	Defined benefit plan obligations and other retirement plans
		402-1	Minimum notice periods regarding operational changes