

To the Management of Kongsberg Gruppen ASA

INDEPENDENT AUDITOR'S ASSURANCE REPORT ON KONGSBERG'S SUSTAINABILITY REPORT 2021

We have been engaged by the Management of Kongsberg Gruppen (KONGSBERG) to provide limited assurance in respect of the information presented in the Sustainability Report section ("the Report"), included in the KONGSBERG – Annual and Sustainability Report 2021. Our responsibility is to provide a limited level of assurance on the subject matters concluded on below.

Management responsibilities

The Management of KONGSBERG is responsible for the preparation and presentation of the Report and that it has been prepared in accordance with the reporting criteria described in the Report, including the GRI Standards, level Core. The Management is also responsible for establishing such internal controls that they determine are necessary to ensure that the information is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a limited assurance conclusion on the information in the Report. We have conducted our work in accordance with ISAE 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board.

Deloitte AS is subject to International Standard on Quality Control 1 and, accordingly, applies a comprehensive quality control system, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Considering the risk of material misstatement, our work included analytical procedures and interviews with management and individuals responsible for the preparation of the Report and for sustainability management at corporate level, as well as a review on a sample basis of evidence supporting the information in the Report.

We believe that our work provides an appropriate basis for us to provide a conclusion with a limited level of assurance on the subject matters.

Conclusions

Based on our work, nothing has come to our attention causing us not to believe that:

- KONGSBERG has applied procedures to identify, collect, compile and validate Sustainability information for 2021 to be included in the Report, as described in the Report.
- Sustainability information presented for 2021 is consistent with data accumulated as a result of these procedures and appropriately presented in the Report.
- The Report fulfils the content requirements for reporting in regards to sustainability as stated in the Norwegian Accounting Act, § 3-3c, article one.
- KONGSBERG applies a reporting practice for its sustainability reporting aligned with the Global Reporting Initiative (GRI) Standards reporting principles and the reporting fulfils level Core according to the GRI Standards. The GRI Index referred to from the Report appropriately reflects where information on each of the reported standard and specific disclosures of the GRI Standards are presented.

Oslo, March 16, 2022
Deloitte AS

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Frank Dahl
Sustainability expert

Note: This translation from Norwegian has been prepared for information purposes only