

Global Reporting Initiative (GRI) Index 2019

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. We have also previously carried out materiality assessments periodically, most recently in 2017.

For 2019, we have strived to report in accordance with the materiality analysis conducted during the final quarter of 2019. The materiality analysis that was used as a basis from the start of the year had the following five main themes:

- Responsible business conduct
- Sustainable innovation
- Health, Safety and the environment & People
- Sustainability and corporate social responsibility in the supply chain
- Corporate social responsibility

The themes considered to be more significant from the materiality analysis conducted in 2019 are, amongst others, cyber and information security, human rights and artificial intelligence and technological development. The results of the analysis have been processed and approved by the Board of Directors.

We have also had ongoing dialogue with our stakeholders in 2019, as a natural part of our daily operations.

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 2019, 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 corporate social responsibility topics is presented, the table also provides references to GRI standards and indicators that are not directly related to the aforementioned five focus areas.

For a full description of the individual disclosure, see GRI's homepages, 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 90-91 in the KONGSBERG Annual Report and Sustainability Report 2019.

General disclosures – Organisational profile		Reference and/or response
102-1	Name of the organisation	Kongsberg Gruppen ASA
102-2	Activities, brands, products, and services	19-28
102-3	Location of headquarters	Kongsberg, Norway
102-4	Location of operations	29-34
102-5	Ownership and legal form	13, 93
102-6	Markets served	29-34
102-7	Scale of the organisation	4-6, 29-34, 109-118
102-8	Information on employees and other workers	88, 124-126
102-9	Supply chain	29, 70-72
102-10	Significant changes to the organisation and its supply chain	7-11, 36, 110-112
102-11	Precautionary principle or approach	37-41, 54-55 KONGSBERG is obliged to follow the “precautionary principle” including by our adherence to the UN Global Compact principle no. 7.
102-12	External initiatives	14, 41, 44-46, 49, 53, 58, 64-65, 94
102-13	Membership of associations	41, 44, 49, 53
General disclosures – Strategy		Reference and/or response
102-14	Statement from senior decision-maker	8-11, 124-127
General disclosures – Ethics and integrity		Reference and/or response
102-16	Values, principles, standards, and norms of behaviour	15-17, 37-41, 43-46
General disclosures – Governance		Reference and/or response
102-18	Governance structure	92-108
General disclosures – Stakeholder engagement		Reference and/or response
102-40	List of stakeholder groups	36, 38-39
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	36, 38
102-43	Approach to stakeholder engagement	38-40, 64-66, 70-71, 73-76
102-44	Key topics and concerns raised	38-40, 73-76
General disclosures – Reporting practice		Reference and/or response
102-45	Entities included in the consolidated financial statements	133, 151, 184-187
102-46	Defining report content and topic boundaries	36, 38-39
102-47	List of material topics	40
102-48	Restatements of information	36, 82
102-49	Changes in reporting	36
102-50	Reporting period	2019
102-51	Date of most recent report	KONGSBERG Annual Report and Sustainability Report 2018
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	208
102-54	Claims of reporting in accordance with the GRI Standards	41
102-55	GRI content index	www.kongsberg.com – Responsible Business Conduct
102-56	External assurance	90-91

Main category: Economy		Reference and/or response
103 1-3	Management approach for economic standards and disclosures	8-11, 13-15, 36-42, 45-46, 92-107, 124-127
GRI Standard: Economic performance		Reference and/or response
201-1	Direct economic value generated and distributed	87, 127-131
201-2	Financial implications and other risks and opportunities due to climate change	9-10, 54-56, 79-81
201-3	Defined benefit plan obligations and other retirement plans	155-158
201-4	Financial assistance received from government	87
GRI Standard: Anti-corruption		Reference and/or response
205-1	Operations assessed for risks related to corruption	49-51
205-2	Communication and training about anti-corruption policies and procedures	49-53
205-3	Confirmed incidents of corruption and actions taken	50-51
GRI Standard: Anti-competitive behavior		Reference and/or response
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	51
Main category: Environment		Reference and/or response
103 1-3	Management approach for environment standards and disclosures	8-11, 36-42, 54-56, 78-81, 124-127
GRI Standard: Energy		Reference and/or response
302-1	Energy consumption within the organization	85, 89
302-3	Energy intensity	89
302-4	Reduction of energy consumption	85
302-5	Reductions in energy requirements of products and services	54-56
GRI Standard: Emissions		Reference and/or response
305-1	Direct (Scope 1) GHG emissions	83-84, 89
305-2	Energy indirect (Scope 2) GHG emissions	83-84, 89
305-3	Other indirect (Scope 3) GHG emissions	83-84, 89
305-4	GHG emissions intensity	89
GRI Standard: Effluents and waste		Reference and/or response
306-2	Waste by type and disposal method	86, 89
306-3	Significant spills	125
GRI Standard: Environmental compliance		Reference and/or response
307-1	Non-compliance with environmental laws and regulations	No cases recorded in 2019
GRI Standard: Supplier environmental assessment		Reference and/or response
308-1	New suppliers that were screened using environmental criteria	70-72
Main category: Social		Reference and/or response
103 1-3	Management approach for social standards and disclosures	8-11, 36-42, 57-77, 124-126
GRI Standard: Employment		Reference and/or response
401-1	New employee hires and employee turnover	88
GRI Standard: Labor/Management relations		Reference and/or response
402-1	Minimum notice periods regarding operational changes	Comply with national laws in the countries in which we operate
GRI Standard: Occupational health and safety		Reference and/or response
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	88
GRI Standard: Diversity and equal opportunity		Reference and/or response
405-1	Diversity of governance bodies and employees	18, 88, 96
GRI Standard: Non-discrimination		Reference and/or response
406-1	Incidents of discrimination and corrective actions taken	No incidents recorded in 2019
GRI Standard: Freedom of associations and collective bargaining		Reference and/or response
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	58, 71
GRI Standard: Child labour		Reference and/or response
408-1	Operations and suppliers at significant risk for incidents of child labor	58, 71
GRI Standard: Forced or compulsory labour		Reference and/or response
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	58, 71
GRI Standard: Human rights assessment		Reference and/or response
412-1	Operations that have been subject to human rights reviews or impact assessments	64-67
GRI Standard: Supplier social assessment		Reference and/or response
414-1	New suppliers that were screened using social criteria	71
GRI Standard: Public policy		Reference and/or response
415-1	Political contributions	Our Code of Ethics and Business Conduct preclude supporting political parties
GRI Standard: Socioeconomic compliance		Reference and/or response
419-1	Non-compliance with laws and regulations in the social and economic area	No cases recorded in 2019