

Global Reporting Initiative (GRI) Index 2017

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.

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

- Responsible business conducts
- Sustainable innovation
- Health, Safety and the Environment & People
- The supply chain
- 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 2017, 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

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 72 in the KONGSBERG Annual Report and Sustainability Report 2017.

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

102-1	Name of the organisation	Kongsberg Gruppen ASA
102-2	Activities, brands, products, and services	20-29
102-3	Location of headquarters	31
102-4	Location of operations	30-35
102-5	Ownership and legal form	15, 76
102-6	Markets served	5, 30-35
102-7	Scale of the organisation	4-6, 30-35, 91-102, 107-111
102-8	Information on employees and other workers	70, 103-104
102-9	Supply chain	30, 59-60
102-10	Significant changes to the organisation and its supply chain	9, 91-95
102-11	Precautionary principle or approach	11-12, 38-39, 43, 70
102-12	External initiatives	15, 38, 46, 55, 78-79
102-13	Membership of associations	38, 46

GENERAL DISCLOSURES – Strategy*Reference and/or response*

102-14	Statement from senior decision-maker	8-12
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GENERAL DISCLOSURES – Ethics and integrity*Reference and/or response*

102-16	Values, principles, standards, and norms of behaviour	16-18, 38, 45-46, 70
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GENERAL DISCLOSURES – Governance*Reference and/or response*

102-18	Governance structure	73-89
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GENERAL DISCLOSURES – Stakeholder engagement*Reference and/or response*

102-40	List of stakeholder groups	37
102-41	Collective bargaining agreements	55
102-42	Identifying and selecting stakeholders	37, 44
102-43	Approach to stakeholder engagement	44, 53, 55, 61-64
102-44	Key topics and concerns raised	44, 53, 55, 61-64

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

102-45	Entities included in the consolidated financial statements	112, 157-158
102-46	Defining report content and topic boundaries	37, 44
102-47	List of material topics	44
102-48	Restatements of information	No significant restatements
102-49	Changes in reporting	37
102-50	Reporting period	2017
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	179
102-54	Claims of reporting in accordance with the GRI Standards	38
102-55	GRI content index	www.kongsberg.com – Responsible Business Conduct
102-56	External assurance	72

MAIN CATEGORY: ECONOMY		Reference and/or response
103 1-3	Management approach for economic standards and disclosures	8-12, 14-18, 38-41, 74-89, 102-105
	GRI Standard: Economic performance	
201-1	Direct economic value generated and distributed	69, 105, 107-111
201-2	Financial implications and other risks and opportunities due to climate change	12, 50-53, 103
201-3	Defined benefit plan obligations and other retirement plans	126-131
201-4	Financial assistance received from government	69
	GRI Standard: Anti-corruption	
205-1	Operations assessed for risks related to corruption	46-47
205-2	Communication and training about anti-corruption policies and procedures	45-49
205-3	Confirmed incidents of corruption and actions taken	46
	GRI Standard: Anti-competitive behavior	
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	8-12, 38, 41, 43-44, 50-52, 102-103
	GRI Standard: Energy	
302-1	Energy consumption within the organization	68, 71
302-2	Energy consumption outside of the organization	50-53, 68, 71
302-3	Energy intensity	71
302-4	Reduction of energy consumption	68
302-5	Reductions in energy requirements of products and services	50-53
	GRI Standard: Emissions	
305-1	Direct (Scope 1) GHG emissions	66-67, 71
305-2	Energy indirect (Scope 2) GHG emissions	66-67, 71
305-3	Other indirect (Scope 3) GHG emissions	66-67, 71
305-4	GHG emissions intensity	71
	GRI Standard: Effluents and waste	
306-2	Waste by type and disposal method	68, 71
306-3	Significant spills	103
	GRI Standard: Environmental compliance	
307-1	Non-compliance with environmental laws and regulations	No cases recorded in 2017
	GRI Standard: Supplier environmental assessment	
308-1	New suppliers that were screened using environmental criteria	60
MAIN CATEGORY: SOCIAL		Reference and/or response
103 1-3	Management approach for social standards and disclosures	8-12, 38, 41, 43-44, 54-57, 61-62, 103-105
	GRI Standard: Employment	
401-1	New employee hires and employee turnover	70
	GRI Standard: Labor/Management relations	
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	
403-1	Workers representation in formal joint management-worker health and safety committees	54-55
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	70
403-3	Workers with high incidence or high risk of diseases related to their occupation	54-55
403-4	Health and safety topics covered in formal agreements with trade unions	54-55
	GRI Standard: Diversity and equal opportunity	
405-1	Diversity of governance bodies and employees	19, 70, 77

GRI Standard: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	No incidents recorded in 2017
GRI Standard: Freedom of associations and collective bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	56, 60
GRI Standard: Child labour		
408-1	Operations and suppliers at significant risk for incidents of child labor	56, 60
GRI Standard: Forced or compulsory labour		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	56, 60
GRI Standard: Human rights assessment		
412-1	Operations that have been subject to human rights reviews or impact assessments	56
GRI Standard: Supplier social assessment		
414-1	New suppliers that were screened using social criteria	60
GRI Standard: Public policy		
415-1	Political contributions	Our Code of Ethics preclude supporting political parties
GRI Standard: Socioeconomic compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	46 No cases recorded in 2017