

Sustainability Reporting

GRI Index 2024

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THE TRANSFORMATION



Annual and Sustainability
Report 2024



> **Global Reporting Initiative (GRI) Content Index**

Epiroc's Annual and Sustainability Report 2024 has been prepared in accordance with the GRI Standards. This Global Reporting Initiative (GRI) Content Index 2024 contains references to the required disclosures or reasons for omission, as well as additional data and information. The index covers activities during the calendar year 2024 and references to pages in the Annual and Sustainability Report 2024. Epiroc has chosen to report General Standard Disclosure and Disclosure of Management Approach (DMA) as an integrated part of the annual report 2024. Sustainability information in the Annual and Sustainability Report in accordance with the GRI standards has been subject to limited assurance by Ernst & Young AB.

The index should be read in conjunction with the Annual and Sustainability Report 2024, which is available at www.epirocgroup.com/en/investors/financial-publications

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			Requirement(s) omitted	Reason	Explanation
> General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	Legal name: 42 Ownership and legal form: 54 Location of headquarters: 42 Countries of operations: 160, 203-205	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	2-2 Entities included in the organization's sustainability reporting	76-77, 203-205			
	2-3 Reporting period, frequency and contact point	Reporting period: 76 Date of most recent report: 20 March 2024 Reporting cycle: 76-77 Contact point for questions regarding the report: Last page			
	2-4 Restatements of information	77			
	2-5 External assurance	61, 77, 147			
	2-6 Activities, value chain and other business relationships	Activities, brands, products, and services: 3-5, 20-21, 42-45 Supply chain: 124-131			
	2-7 Employees	Information on employees and other workers: 49, 120-121	Epiroc does not currently report data by gender or region consolidated on the Group level.	Information unavailable/incomplete.	Employment contract (permanent or temporary) and employment type (full-time or part-time) is reported.
	2-8 Workers who are not employees	121	Lost time days is not reported for Additional workforce	Information unavailable/incomplete.	All other accident and injury related data is disclosed for both Epiroc Employees and Additional Workforce.
	2-9 Governance structure and composition	56-65, 77-78	Under-represented social groups are not reported.	Information unavailable/incomplete.	Epiroc does not currently describe the composition of the Board by under-represented social groups.
	2-10 Nomination and selection of the highest governance body	56-65, 77-78			
	2-11 Chair of the highest governance body	56-65			
	2-12 Role of the highest governance body in overseeing the management of impacts	77-78			
	2-13 Delegation of responsibility for managing impacts	77-79			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	77-79			
	2-15 Conflicts of interest	77-79, 143			
	2-16 Communication of critical concerns	68-73, 143, 148-149,			
	2-17 Collective knowledge of the highest governance body	77-79			
	2-18 Evaluation of the performance of the highest governance body	60, 77-79			
	2-19 Remuneration policies	59-60			
	2-20 Process to determine remuneration	59-60			
	2-21 Annual total compensation ratio	Ratio of remuneration for highest paid individual to average total compensation for all employees: 122	The change in pay ration from the prior year is not reported.	Information unavailable/incomplete.	Information available in previous year's report.
	2-22 Statement on sustainable development strategy	8-11, 12-13			
	2-23 Policy commitments	116-117, 126-127, 133, 136, 141			
	2-24 Embedding policy commitments	116-117, 126-127, 133, 136, 141			
	2-25 Processes to remediate negative impacts	122, 126-127, 128, 141-142			
	2-26 Mechanisms for seeking advice and raising concerns	116-117, 126-127, 133, 136, 141-142			
	2-27 Compliance with laws and regulations	122, 143			
	2-28 Membership associations	141			
2-29 Approach to stakeholder engagement	88-81, 141				
2-30 Collective bargaining agreements	119				
> Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	83-88	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	3-2 List of material topics	83-88			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			Requirement(s) omitted	Reason	Explanation
> Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	12, 68-73, 83-88, 141			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	14, 42-52, 150-153, 161, 165,			
	201-2 Financial implications and other risks and opportunities due to climate change	38-41, 68-73			
	201-3 Defined benefit plan obligations and other retirement plans	162, 180-181			
> Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 141-142,			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			Requirement(s) omitted	Reason	Explanation
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	68-73, 141-142	Percentage of operations assessed is not reported.	Information unavailable/incomplete.	Epiroc has not assessed percentage of operations.
	205-2 Communication and training about anti-corruption policies and procedures	68-73, 141-142	Epiroc does not currently report data by employee category and region for this specific training, consolidated on the Group level.	Information unavailable/incomplete.	Anti-corruption policies and procedures are communicated in the whole organization. Anti-corruption is included in the Code of Conduct E-learning which is available for all employees and managers. Percentage of managers that completed the training is disclosed. Total number or percent of governance body members are not.
	205-3 Confirmed incidents of corruption and actions taken	141-143			
> Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	38-41, 83-88,			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	98	Electricity, heating, cooling, and steam sold is not reported	Self-generated electricity from solar panels that is consumed is included in the reporting.	Epiroc reports energy consumption in GWh.
	302-3 Energy intensity	98			
> Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	38-41, 83-88			

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			Requirement(s) omitted	Reason	Explanation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	99, 147			
	305-2 Energy indirect (Scope 2) GHG emissions	99			
	305-3 Other indirect (Scope 3) GHG emissions	38-41, 95-97			
	305-4 GHG emissions intensity	99			
	305-5 Reduction of GHG emissions	38-41, 94-100			
> Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 130, 141-142			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	130, 141-142,	Data for new suppliers specifically is not disclosed.	Information unavailable/incomplete.	Epiroc uses a risk based approach and risk tools to identify significant suppliers. This scoping can include new and old suppliers every year. Data for new suppliers specifically is not disclosed.
> Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 117-118, 122			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	120-121	Number of recruitments by age group and gender is not reported.	Information unavailable/incomplete.	With reference to legislative reasons, employee turnover is not reported by age group or gender. Turnover for new employees is not followed up on separately.
> Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 118-119, 123			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			Requirement(s) omitted	Reason	Explanation
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	116, 118-119, 123			
	403-2 Hazard identification, risk assessment, and incident investigation	118, 137			
	403-3 Occupational health services	119			
	403-4 Worker participation, consultation, and communication on occupational health and safety	118-120			
	403-5 Worker training on occupational health and safety	118-120			
	403-6 Promotion of worker health	118-120			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	118-120			
	403-9 Work-related injuries	123	No information of work-related hazard available.	Information unavailable/incomplete.	Epiroc Group reports the number of high-consequence injuries and not the rate of these. In 2024, Epiroc employees worked a total of 36.0 million hours, compared to 34.2 in 2023. For the additional workforce, the total was 3.2 million hours in 2024 and 3.4 in 2023
	> Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	76-80, 83-88			
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	117-118	Epiroc does not report number of yearly performance and development discussions by gender or by employee category.	Information unavailable/incomplete.	Epiroc reports number of yearly performance and development discussions on total level and not by gender or by employee category.

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> Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	77-79, 83-88, 117-118, 141-142			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	59-60, 117-118, 122	Age group is partly disclosed at Group level, but not for all companies. Minority group membership is not reported on.	Legal prohibitions	Whether a person belongs to a minority group or not is not reported on in the Group due to national legislation in countries of operation.
> Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 141-143			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	141-143	Corrective actions taken not disclosed.	Information incomplete.	Information available and will be disclosed next year.
> Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 122, 141-142			
GRI 414: Supplier Social Assessment 201	414-1 New suppliers that were screened using social criteria	122, 141-142			
	414-2 Negative social impacts in the supply chain and actions taken	68-73, 127-128, 141-142			
> Customer health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	83-88, 135-136			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	137-138	Percentage of significant product and service categories is not measured on Group level.	Information unavailable/incomplete	Percentage of significant product and service categories is not measured on Group level. Live Work Elimination project is described.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	138			



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