

GRI Content Index and UN Global COP 2018

Global Reporting Initiative (GRI) Content Index

Epiroc’s Annual and Sustainability Report has been prepared in accordance with the GRI Standards version 2016, “Core” option. This Global Reporting Initiative (GRI) Content Index 2018 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 2018 and references to pages in the Annual and Sustainability report are indicated in this index below. Epiroc has chosen to report General Standard Disclosure and Disclosure of Management Approach (DMA) as an integrated part of the annual report 2018. Sustainability information in the Annual and Sustainability Report in accordance with the GRI standards version, “Core” option has been subject to limited assurance by Deloitte AB.

The Index should be read in conjunction with the Annual and Sustainability Report 2018, which is available at <https://www.epirocgroup.com/en>

UN Global Compact Advanced Communication of Progress

Epiroc also reports against the UN Global Compact Principles and the Annual and Sustainability Report 2018 is the Epiroc’s Communication on Progress (COP) at the Global Compact Advanced Level. This index can be used as a guide to understand Epiroc’s commitments to the UN Global Compact’s 10 principles.

Details about Epiroc’s community engagement program Water for All, can be found at <https://www.water4all.org/en> (UNGC advanced COP criterion 16)

GRI 102: General Disclosure Standard

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Organizational profile				
102-1	Name of the organization	Inside cover		
102-2	Activities, brands, products, and services	Inside cover and 16-21		
102-3	Location of headquarters	36		
102-4	Location of operations	Inside cover, 3, 12-15, 24-27, 36, 120-121		
102-5	Ownership and legal form	56-59		
102-6	Market served	12-15, 24-27		
102-7	Scale of the organization	15, 22-27, 32-35, 70-71, 120-121		

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
102-8	Information on employees and other workers	22, 31, 47-48, 87		The workforce is reported per region in the annual report, Note 5 Employees and personal expenses, based on average number of employees by gender. The workforce is also reported based on number of employees at year end. The Group reports the workforce as full time employees (FTE) per geographical spread and per professional category, as well as divided between white-collar and blue-collar employees. No information on Employment type (full-time and part-time) and employment contract (temporary and permanent) provided.
102-9	Supply chain	23, 25, 40-42, 133	2	
102-10	Significant changes to the organizations and its supply chain	4, 25, 133	2	
102-11	Precautionary Principle or approach	38-39, 128		
102-12	External initiatives	128, 133	15	
102-13	Membership of associations	128	15, 17, 18	Epiroc is member of a wide range of associations at the national level in the countries of operations, such as local chambers of commerce or industry associations. The Swedish operation holds membership in e.g. the Confederation of Swedish Enterprise and the Association of Swedish Engineering Industries. See a list of selected membership in the Annual and Sustainability Report.
Strategy				
102-14	Statement from senior decision-maker	4-5	1, 2, 15, 19	
102-15	Key impacts, risks and opportunities	38-39, 65-68	1	
Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	5, 9, 38-42, 129-130, 133-134	2, 19, 20	
Governance				
102-18	Governance structure	56-62	20	
Stakeholder engagement				
102-40	List of stakeholder groups	131	1, 21	
102-41	Collective bargaining agreements	48		

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
102-42	Identifying and selecting stakeholders	131	21	
102-43	Approach to stakeholder engagement	131	21	The annual general meeting is the main mechanism for primarily shareholders to provide recommendations or direction to the Board of Directors, which is described on page 56. Epiroc has union representatives on the Board as described on pages 57-61. A stakeholder consultation with key stakeholders took place during 2018.
102-44	Key topics and concerns raised	22-23, 131- 132	21	
Reporting practice				
102-45	Entities included in the consolidated financial statements	120-121		
102-46	Defining report content and topic Boundaries	38-39, 128	1	Epiroc's process for defining topic boundaries is based on where the company has full control over data collection and information quality. For operations performed outside of Epiroc's control, e.g. performed by customers or business partners, activities are performed in order to be able to measure Epiroc's indirect impact. During 2018, Epiroc conducted a stakeholder survey to provide input to the materiality assessment. The materiality analysis is an important component of our integrated sustainability approach, target setting and processes.
102-47	List of material topics	38-39, 132	1	
102-48	Restatements of information			2018 is Epiroc's first reporting year, which explains why there is no restatements presented. Epiroc's historical information covering years 2015-2017 is based on data that historically belonged to Atlas Copco's business area Mining and Rock Excavation Technique as well as its Hydraulic Attachment & Tools business (previously referred to as part of Construction Tools division).
102-49	Changes in reporting	128		
102-50	Reporting period	Inside cover, 128		
102-51	Date of most recent report	N/A		2018 is Epiroc's first reporting year.
102-52	Reporting cycle	Inside cover, 128		
102-53	Contact point for questions regarding the report	Cover page		
102-54	Claims of reporting in accordance with the GRI Standards	Inside cover, 128		
102-55	GRI content index			Published with the Annual and Sustainability Report and can be found on www.epirocgroup.com
102-56	External assurance	Inside cover, 128, 136		

Topic - Specific standards

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Economic				
Economic performance				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	22-31, 132	1, 15	
103-2/3	The management approach, components and evaluation	129-131	1, 15	
GRI 201: Economic performance				
201-1	Direct economic value generated and distributed	22-23, 126-127	15	
201-2	Financial implications and other risks and opportunities due to climate change	45-46, 66-68		
201-3	Defined benefit plan obligations and other retirement plans	77, 87-89, 118		Epiroc Group applies IFRS and discloses employee benefits in accordance with IAS 19.
Anti-corruption				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	66-68	1, 2, 12	
103-2/3	The management approach, components and evaluation	129-131	1, 2, 12-14	
GRI 205: Anti-corruption				
205-1	Operations assessed for risks related to corruption	40-42, 66-68 133-134	13, 14	

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
205-2	Communication and training about anti-corruption policies and procedures	40-42, 66-68, 133-134	13, 14	Omission: The indicator is reported partially. The topic and indicator is material for Epiroc and Code of Conduct training is available for all employees, mandatory, and disclosed for managers. However Epiroc does not currently report data by employee category and region for this specific training, consolidated on the Group level. Disclosed figures are based on headcount figures and not FTE.
205-3	Confirmed incidents of corruption and actions taken	134	14	
Environment				
Energy				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	6, 8-9, 66-68, 132	1, 2, 9	Product eco efficiency and life cycle perspective are material and stakeholders identified energy from operations as an increasingly important topic. Epiroc's Sustainability Policy can be found online at www.epirocgroup.com
103-2/3	The management approach, components and evaluation	129-131	1, 2, 9-11	
GRI 302: Energy				
302-1	Energy consumption within the organization	8-9, 22-23, 45-46, 126-127	10, 11	Omission: The Epiroc Group reports and follows-up on direct energy use in GWh. The Group does not report on energy production sold.
302-3	Energy intensity	8-9, 45-46, 126-127	10, 11	The Epiroc reports and follows-up on energy use in GWh with relation to Cost of Sales (MSEK).
302-4	Reduction of energy consumption	8-9, 45-46, 50-51, 126-127	10, 11	Omission: The largest individual causes for reductions in energy consumption in 2018 were due to structural changes and production volume. Data on conservation measures is not collected on Group level due to the decentralized structure of the Group, but initiatives for reducing energy consumption are tracked.
302-5	Reductions in energy requirements of products and services	5, 10, 12, 20-21, 32-35, 45-46, 126-127	10, 11	Omission: This indicator is reported partially. The Group does not report on the energy-efficiency of all/the majority of its products in the Annual Report. Select energy- efficiency cases, representing relevant, non-niche products are used to provide stakeholders insight into Epiroc's innovations with a lifecycle perspective. These cases create a representative profile for similar products from the same division.

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Water				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	45-46, 132	1, 2, 9	Stakeholders, as defined by the GRI indicator, mapped total water consumption by Epiroc's own operations, with relative low priority. Epiroc's business model focuses primarily on assembly, which is relatively less resource-intensive. However, the Group is exposed to water risk in certain regions, which could result in business interruptions. This was mapped as a priority, presented as risk and crisis management. Therefore, Epiroc has determined this to be among Group KPI:s. This is reported quantitatively and qualitatively.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 9-11	
GRI 303: Water				
303-2	Water sources significantly affected by withdrawal of water	45-46, 126-127	10, 11	All of Epiroc's water supply comes from municipal sources. Epiroc uses an external risk analysis firm and a specific water stress index to identify operations in water stress areas, and has set a KPI to track the water consumption specifically in these regions.
Emissions				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	5- 6, 10-11, 45-46, 67, 132	1, 2, 9	Product eco efficiency and life cycle perspective are material and stakeholders identified energy from operations as an increasingly important topic. Epiroc's Sustainability Policy can be found online at https://www.epirocgroup.com/en
103-2/3	The management approach, components and evaluation	129-131	1, 2, 9-11	
GRI 305: Emissions				
305-1	Direct (scope 1) GHG emissions	3, 5, 20-21, 45-46, 126-127	10, 11	Epiroc reports on Co2 emissions.
305-2	Energy indirect (scope 2) GHG emissions	45-46, 126-127	10, 11	Epiroc reports on market based and location based indirect Co2 emissions.
305-3	Other indirect (scope 3) GHG emissions	45-46, 126-127	10, 11	Epiroc reports on Co2 emissions from inbound and outbound transports.
305-4	GHG emissions intensity	45-46, 126-127	10, 11	The Epiroc reports and follows-up on Co2 emissions from transports in relation to Cost of Sales (MSEK).

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Environmental compliance				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	45-46, 66-68 132	1, 2, 9	Epiroc's whistleblower channel can be used to report all perceived violations of Epiroc's Code of Conduct - including non-compliance to Epiroc's environmental commitments.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 9-11	
GRI 307: Environmental compliance				
307-1	Non-compliance with environmental laws and regulations	66-68, 134-135	10, 11	No grievance on environmental matters was reported to the Epiroc whistleblower channel.
Supplier Environmental Assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	66-68, 132	1, 2, 9	Epiroc's business model relies heavily on collaborations with business partners, and its own operations focus mainly on assembly. The environmental risks and impacts are comparatively larger outside the organization, in the value chain. Supply chain management is material and discussed with stakeholders.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 9-11	
GRI 308: Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	40-42, 133	10, 11	Epiroc uses a risk based approach to identify significant suppliers. This scoping can include new and old suppliers every year. Data for new suppliers specifically is not disclosed.
SOCIAL				
Employment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	47-48, 66-67, 132	1, 2, 6	Employee care and empowerment is a material topic

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 401: Employment				
401-1	New employee hires and employee turnover	47-48, 135	7, 8	Omission: With reference to legislative reasons, employee turnover is not reported by age group or gender. Number of recruitments by age group is not reported.
Occupational Health and Safety				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	6, 8, 66-68, 132	1, 2, 6	Safety and product safety are regarded as the most material issues after input from all stakeholder groups.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 403: Occupational Health and Safety				
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	43-44, 126-127, 134	7, 8	Epiroc reports sick leave and number of fatalities on total level and not by gender. Sick leave includes occupational diseases and own diseases.
Training and Education				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	47-48, 67, 132	1, 2, 6	Employee care and empowerment is a material topic.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 404: Training and Education				
404-1	Average hours of training per year per employee	47-48, 135	7, 8	Omission: Epiroc does not report on trainings hours by gender.

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
404-3	Percentage of employees receiving regular performance and career development reviews	47-48, 127	7, 8	Omission: Epiroc reports number of yearly performance and development discussions on total level and not by gender or by employee category.
Diversity and Equal Opportunity				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	66-68 132	1, 2, 6	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 405: Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	47-48, 58, 60-62, 87	7, 8	Omission: Age group is not disclosed at Group level. Minority group membership is not reported on in the Group due to national legislation in countries of operation.
Non-discrimination				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	5, 66-68, 132	1, 2, 3	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 3-5	
GRI 406: Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken	134	5	

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Freedom of association and collective bargaining				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	41, 66-68, 132	1, 2, 6	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 407: Freedom of association and collective bargaining				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	48	7,8	Omission: Epiroc Group reports percentage of employees covered by collective bargaining. Labor relations risk data is not compiled at Group level according to geography, operation or supplier. Labor relations are followed-up regularly on the operational level and reviewed by the internal audit. Suppliers in the risk scope are audited according to compliance with the Epiroc Code of Conduct.
Forced or compulsory labor				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	41, 66-68, 132	1, 2, 3	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 3-5	
GRI 409: Forced or compulsory labor				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	40-42, 133-134	5	

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Human rights assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	41, 66-67, 132	1, 2, 3	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights. How Epiroc implements the UN Guiding Principles on Business and Human Rights is described in the Annual and Sustainability Report.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 3-5	
GRI 412: Human rights assessment				
412-1	Operations that have been subject to human rights reviews or impact assessments	40-42, 133-134	4, 5	The Responsible Sales Assessment has been strengthened during 2018 and will be implemented in 2019.
412-2	Employee training on human rights policies or procedures	40-42, 134	4, 5	The Code of Conduct trainings contain human rights issues and in addition Epiroc will during 2019 implement targeted human rights trainings.
Supplier social assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	41-42, 66-68, 132	1, 2, 6	Epiroc's Code of Conduct is based on international guidelines such as the UN Global Compact, the International Bill of Human Rights, ILO's Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles for Business and Human Rights.
103-2/3	The management approach, components and evaluation	129-131	1, 2, 6-8	
GRI 414: Supplier social assessment				
414-1	New suppliers that were screened using social criteria	40-42, 133	7, 8	Epiroc uses a risk based approach to identify significant suppliers. This scoping can include new and old suppliers every year. Data for new suppliers specifically is not disclosed.
414-2	Negative social impacts in the supply chain and actions taken	40-42, 133	8	Epiroc uses a risk based approach to identify significant suppliers. This scoping can include new and old suppliers every year. Data for new suppliers specifically is not disclosed.

Content Index	Disclosure	Pages in the Annual and Sustainability Report	UNGC COP Advanced Criteria	Comment
Customer health and safety				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	6, 66-68, 132	1, 2	Product safety is of the most material topics and a key driver for product development. One key focus is the health and safety of our customers.
103-2/3	The management approach, components and evaluation	129-131	1, 2	
GRI 416: Customer health and safety				
416-1	Assessment of the health and safety impacts of product and service categories	20-21, 44, 135	7, 8	Omission: This indicator is material for Epiroc however; this aspect is not measured in percentage at the Group level. Customer health and safety is a key driver for product development and integrated into the design process.

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Performance unites us, innovation inspires us, and commitment drives us to keep moving forward. Count on Epiroc to deliver the solutions you need to succeed today and the technology to lead tomorrow.
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