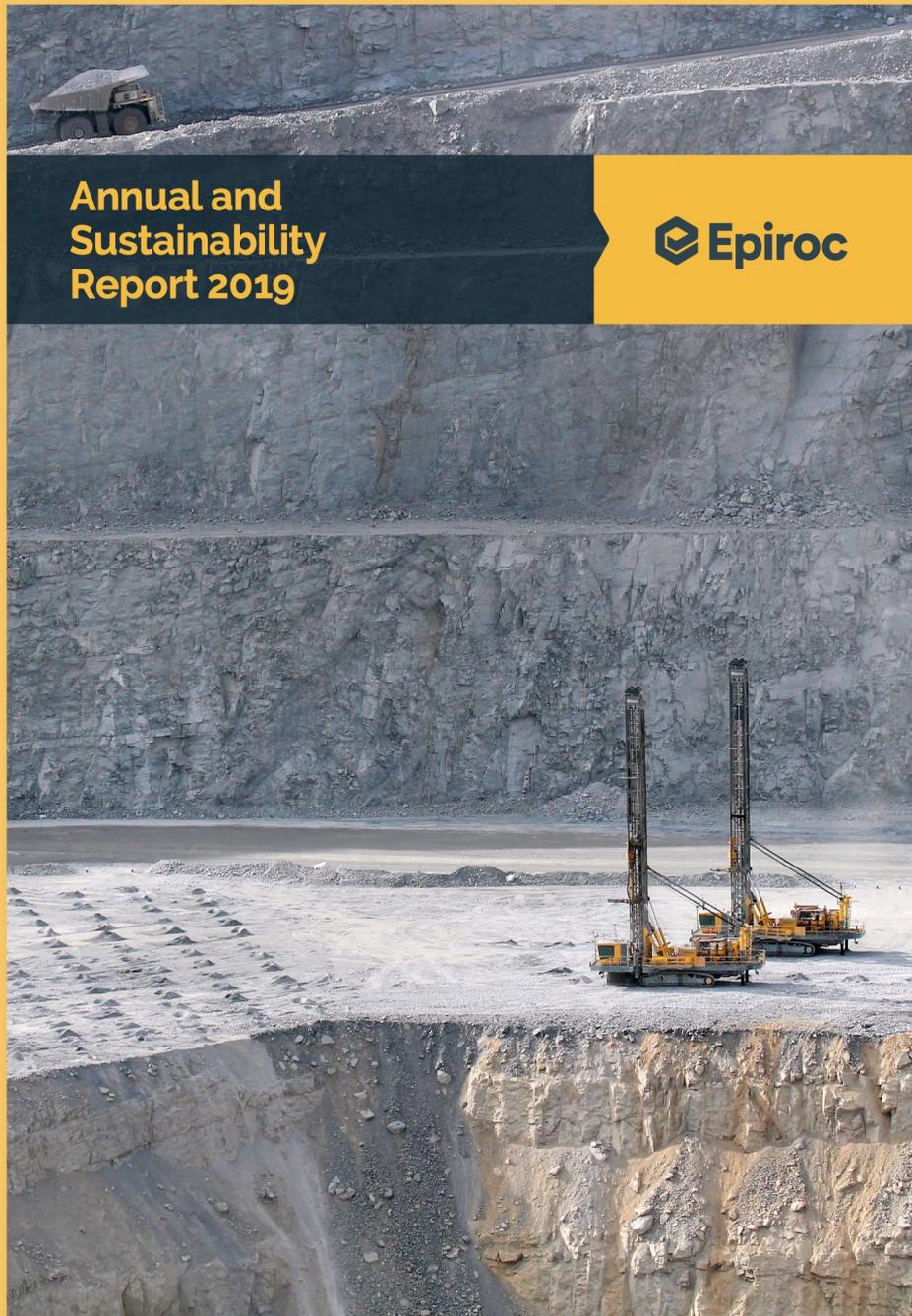


GRI Content Index and UN Global Compact COP 2019



Annual and
Sustainability
Report 2019

 Epiroc

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 2019 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 2019 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 2019. 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 2019, 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 2019 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 2019	UNGC COP Advanced Criteria	Comment
Organizational profile				
102-1	Name of the organization	Inside cover		
102-2	Activities, brands, products, and services	Inside cover, 10-11, 45-49		
102-3	Location of headquarters	50		
102-4	Location of operations	Inside cover, 6, 39, 44, 119-120		
102-5	Ownership and legal form	52-55		
102-6	Market served	6, 39		
102-7	Scale of the organization	6, 24-25, 38-51, 68-70, 119-120		
102-8	Information on employees and other workers	24, 34-35, 43, 84-86		<p>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.</p> <p>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.</p>
102-9	Supply chain	25, 36-37, 130-131	2	
102-10	Significant changes to the organizations and its supply chain	4-5, 38, 130-131	2	
102-11	Precautionary Principle or approach	26-27, 126		
102-12	External initiatives	128	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.

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Strategy				
102-14	Statement from senior decision-maker	4-5	1, 2, 15, 19	
102-15	Key impacts, risks and opportunities	26-27, 62-65	1	
Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	4-5, 13, 26-27, 36-37, 128-130	2, 19, 20	
Governance				
102-18	Governance structure	52-59	20	
Stakeholder engagement				
102-40	List of stakeholder groups	128	1, 21	
102-41	Collective bargaining agreements	130		
102-42	Identifying and selecting stakeholders	128	21	We have selected stakeholders that can be affected by our business operations and that are relevant for us a company
102-43	Approach to stakeholder engagement	128	21	
102-44	Key topics and concerns raised	24-27, 126-129	21	
Reporting practice				
102-45	Entities included in the consolidated financial statements	119-120		
102-46	Defining report content and topic Boundaries	26-27, 126	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. The materiality analysis is an important component of our integrated sustainability approach, target setting and processes.
102-47	List of material topics	26-27, 126-127	1	
102-48	Restatements of information			No restatements have been made for 2019
102-49	Changes in reporting	126		
102-50	Reporting period	Inside cover, 126		
102-51	Date of most recent report	13 March 2019		
102-52	Reporting cycle	Inside cover, 126		
102-53	Contact point for questions regarding the report	136		

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
102-54	Claims of reporting in accordance with the GRI Standards	Inside cover, 126, 133		
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, 126, 133		

Topic - Specific standards

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Economic				
Economic performance				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	24-25, 38-45, 62-65	1, 15	
103-2/3	The management approach, components and evaluation	126-129	1, 15	
GRI 201: Economic performance				
201-1	Direct economic value generated and distributed	24-25, 132-133	15	
201-2	Financial implications and other risks and opportunities due to climate change	28-31, 62-65		
201-3	Defined benefit plan obligations and other retirement plans	84-86, 98-102		Epiroc Group applies IFRS and discloses employee benefits in accordance with IAS 19.

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Anti-corruption				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	36-37, 62-65, 130-131	1, 2, 12	
103-2/3	The management approach, components and evaluation	37, 126-129	1, 2, 12-14	
GRI 205: Anti-corruption				
205-1	Operations assessed for risks related to corruption	36-37, 62-65, 130-131	13, 14	
205-2	Communication and training about anti-corruption policies and procedures	36-37, 62-65, 130-131	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	131	14	
Environment				
Energy				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	12-13, 62-65, 129-130	1, 2, 9	Epiroc's Sustainability Policy can be found online at www.epirocgroup.com
103-2/3	The management approach, components and evaluation	31, 126-129	1, 2, 9-11	
GRI 302: Energy				
302-1	Energy consumption within the organization	12-13, 24-25, 28-31, 132-133	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	12-13, 24-25, 28-31, 132-133	10, 11	The Epiroc reports and follows-up on energy use in GWh with relation to Cost of Sales (MSEK).

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
302-4	Reduction of energy consumption	4, 28-31, 129-130, 132-133	10, 11	Omission: The largest individual causes for reductions in energy consumption in 2019 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	4, 28-31, 129-130, 132-133	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.
Emissions				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	13, 28-31, 132-133	1, 2, 9	
103-2/3	The management approach, components and evaluation	31, 126-129	1, 2, 9-11	
GRI 305: Emissions				
305-1	Direct (scope 1) GHG emissions	4, 28-31, 132-133	10, 11	Epiroc reports on Co2 emissions.
305-2	Energy indirect (scope 2) GHG emissions	28-31, 132-133	10, 11	Epiroc reports on market based and location based indirect Co2 emissions.
305-3	Other indirect (scope 3) GHG emissions	28-31, 132-133	10, 11	Epiroc reports on Co2 emissions from inbound and outbound transports.
305-4	GHG emissions intensity	28-31, 132-133	10, 11	The Epiroc reports and follows-up on Co2 emissions from transports in relation to Cost of Sales (MSEK).
Environmental compliance				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	28-31, 62-65	1, 2, 9	
103-2/3	The management approach, components and evaluation	31, 126-129	1, 2, 9-11	

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
GRI 307: Environmental compliance				
307-1	Non-compliance with environmental laws and regulations	62-65, 129-131	10, 11	Speak Up, our whistleblower channel can be used to report all perceived violations of Epiroc's Code of Conduct - including non-compliance to Epiroc's environmental commitments. No reported incidents during 2019.
Supplier Environmental Assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	36-37, 62-65	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	37, 126-129	1, 2, 9-11	
GRI 308: Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	36-37, 130-131	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	34-35, 62-65, 130	1, 2, 6	
103-2/3	The management approach, components and evaluation	35, 126-129	1, 2, 6-8	
GRI 401: Employment				
401-1	New employee hires and employee turnover	34-35, 130	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.

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Occupational Health and Safety				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	12-13, 62-65, 130	1, 2, 6	
103-2/3	The management approach, components and evaluation	33, 126-129	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	32-33, 130, 132-133	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	34-35, 62-65, 130	1, 2, 6	
103-2/3	The management approach, components and evaluation	35, 126-129	1, 2, 6-8	
GRI 404: Training and Education				
404-1	Average hours of training per year per employee	34-35, 130	7, 8	Omission: Epiroc does not report on trainings hours by gender.
404-3	Percentage of employees receiving regular performance and career development reviews	34-35, 132-133	7, 8	Omission: Epiroc reports number of yearly performance and development discussions on total level and not by gender or by employee category.

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Diversity and Equal Opportunity				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	62-65, 130	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	35, 126-129	1, 2, 6-8	
GRI 405: Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	34-35, 54, 56-57, 114-115	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	36-37, 62-65, 130-131	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	35, 37, 126-129	1, 2, 3-5	
GRI 406: Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken	130-131	5	

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	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	62-65, 130	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	35, 126-129	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	130	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	36-37, 62-65, 130-131	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	37, 126-129	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	36-37, 62-65, 130-131	5	

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
Human rights assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	36-37, 62-65, 130-131	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	37, 126-129	1, 2, 3-5	
GRI 412: Human rights assessment				
412-1	Operations that have been subject to human rights reviews or impact assessments	36-37, 130-131	4, 5	The Responsible Sales Assessment has been strengthened during 2018. Four pilots took place during 2019 and the new process will be fully implemented in 2020.
412-2	Employee training on human rights policies or procedures	36-37, 130-131	4, 5	The Code of Conduct trainings contain human rights issues as well as the E-learning training for Responsible Sales Assessments.
Supplier social assessment				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	36-37, 62-65, 130-131	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	37, 126-129	1, 2, 6-8	
GRI 414: Supplier social assessment				
414-1	New suppliers that were screened using social criteria	36-37, 130-131	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.

Content Index	Disclosure	Pages in the Annual and Sustainability Report 2019	UNGC COP Advanced Criteria	Comment
414-2	Negative social impacts in the supply chain and actions taken	36-37, 63, 130-131	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.
Customer health and safety				
GRI 103: Management approach				
103-1	Explanation of the material topic and its Boundary	17, 62-65, 130-131	1, 2	
103-2/3	The management approach, components and evaluation	33, 126-129	1, 2	
GRI 416: Customer health and safety				
416-1	Assessment of the health and safety impacts of product and service categories	28-31, 129-130	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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