



**Ericsson Nikola Tesla Group**

Appendix



## OVERVIEW OF GRI REPORTING ELEMENTS

(Global Reporting Initiative - GRI Index) - Version 3

\* Additional indicator | X - Not applicable | O - Not material

GRI	REPORTING ELEMENT	REFERENCE
<b>STANDARD DATA</b>		
1.	STRATEGY AND ANALYSIS	
1.1.	CEO statement about the relevance of sustainability to the organization	p. 12
1.2.	Description of key impacts, risks, and opportunities	p. 13
2.	ORGANIZATIONAL PROFILE	
2.1.	Name of the organization	p. 9
2.2.	Primary brands, products, and/or services	p. 17
2.3.	Operational structure of the organization	p. 8
2.4.	Location of organization's headquarters	p. 9
2.5.	Countries where the organization operates	p. 9; p. 66
2.6.	Nature of ownership and legal form	p. 9
2.7.	Markets served	p.18; p. 94
2.8.	Scale of the reporting organization	p. 8; p. 66
2.9.	Significant changes during the reporting period	p. 8
2.10.	Awards received in the reporting period	p. 63
3.	REPORT PARAMETERS	
<b>Report profile</b>		
3.1.	Reporting period	p. 8
3.2.	Date of most recent previous report	p. 8
3.3.	Reporting cycle (annual, biennial, etc.)	p. 8
3.4.	Contact for questions regarding the report	p. 8
<b>Scope and boundary of the report</b>		
3.5.	Process for defining report content	p. 15, 45
3.6.	Boundary of the report	p. 8
3.7.	State any specific limitations on the scope or boundary of the report	p. 8
3.8.	Basis for reporting on subsidiaries, leased facilities, outsourced operations, etc.	X
3.9.	Data measurement techniques and the bases of calculations	p. 76
3.10.	Explanation of the effect of any re-statements of information provided in earlier reports	O
3.11.	Significant changes from previous reporting periods in the scope, boundary, or measurement methods	p. 8
<b>GRI index contents</b>		
3.12.	Table identifying the location of the Standard Disclosures in the report	p. 126
3.13.	Policy and current practice with regard to seeking external assurance for the report	p. 8
4.	GOVERNANCE, COMMITMENTS AND ENGAGEMENTS	
<b>Governance</b>		
4.1.	Governance structure of the organization	p. 58, 66
4.2.	Indicate whether the Chair of the Board is also an executive officer	X
4.3.	Independent and/or non-executive Board members	X
4.4.	Mechanisms for shareholders and employees to provide recommendations to the Board	p. 58
4.5.	Compensation for Board members, senior managers, and executives	p. 58, 112
4.6.	Processes for avoiding conflicts of interest in the Board	p. 58
4.7.	Process for determining the competence of the Board members	p. 58



GRI	REPORTING ELEMENT	REFERENCE
4.8.	Mission, values, codes of conduct, and principles relevant	p. 7
4.9.	Procedures for the Board assessment of organization's sustainability performance	p. 58
4.10.	Processes for evaluating the Board's own performance	p. 58
<b>Obligations towards external initiatives</b>		
4.11.	Explanation of precautionary approach application by the organization	p. 49
4.12.	Subscription to external sustainability principles	p. 44
4.13.	Memberships in advocacy organizations	p. 47
<b>Stakeholders' engagement</b>		
4.14.	List of stakeholder groups engaged	p. 43
4.15.	Basis for identification/selection of stakeholders with whom to engage	p. 46
4.16.	Approaches to stakeholder engagement	p. 43
4.17.	Key topics and concerns that have been raised through stakeholder engagement	p. 44
<b>ECONOMIC PERFORMANCE INDICATORS</b>		
<b>Economic effect</b>		
EC1.	Direct economic value generated and distributed	p. 70
EC2.	Risks and opportunities due to climate change	p. 42, 60
EC3.	Coverage of the organization's defined benefit plan obligations	p. 94
EC4.	Significant financial assistance received from governments	p. 96, 97
<b>Market presence</b>		
EC5.	Range of ratios of standard entry level wage compared to local minimum wage*	0
EC6.	Policy, practices, and proportion of spending on locally-based suppliers	p. 47, 57
EC7.	Procedures for local hiring	p. 52, 66, 67
<b>Indirect economic impacts</b>		
EC8.	Infrastructure investments and services provided primarily for public benefit	p. 22, 62
EC9.	Significant indirect economic impacts, including the extent of impacts*	p. 46
<b>ENVIRONMENTAL PERFORMANCE INDICATORS</b>		
<b>Materials</b>		
EN1.	Materials used	0
EN2.	Percentage of materials used that are recycled input materials	0
<b>Energy</b>		
EN3.	Direct energy consumption	p. 60
EN4.	Indirect energy consumption	p. 60
EN5.	Energy saved due to conservation and efficiency improvements*	p. 60
EN6.	Initiatives to provide energy-efficient or renewable energy based products*	p. 22, 60
EN7.	Initiatives to reduce indirect energy consumption*	p. 61
<b>Water</b>		
EN8.	Total water withdrawal by source	X
EN9.	Water sources significantly affected by withdrawal of water*	X
EN10.	Percentage and total volume of water recycled and reused*	X
<b>Biodiversity</b>		
EN11.	Land owned, leased, managed in, or adjacent to areas of high biodiversity value	X
EN12.	Description of significant impacts of activities and products on biodiversity	X
EN13.	Habitats protected or restored*	X
EN14.	Strategies, current actions, and future plans for managing impacts on biodiversity*	X
EN15.	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations*	X



GRI	REPORTING ELEMENT	REFERENCE
<b>Emission, water discharge and waste</b>		
EN16.	Total direct and indirect GHG gas emissions	O
EN17.	Other relevant indirect GHG gas emissions	O
EN18.	Initiatives to reduce GHG emissions*	p. 31, 60
EN19.	Emissions of ozone-depleting substances	O
EN20.	NO, SO, and other significant air emissions	O
EN21.	Total water discharge	X
EN22.	Total weight of waste	p. 61
EN23.	Number and volume of significant spills	X
EN24.	Weight of transported or treated waste deemed hazardous*	X
EN25.	Water bodies and related habitats significantly affected by the reporting organization's discharges of water*	X
<b>Products and services</b>		
EN26.	Initiatives to mitigate environmental impacts of products and services	p. 22, 60
EN27.	Percentage of products sold and their packaging materials that are reclaimed by category	O
<b>Adherence to rules</b>		
EN28.	Monetary value of significant fines for non-compliance with environmental laws	O
<b>Transportation</b>		
EN29	Significant environmental impacts of transporting products*	p. 61
EN30	Total environmental protection expenditures and investments by type*	O
<b>SOCIAL PERFORMANCE INDICATORS</b>		
<b>Human rights Performance Indicators</b>		
HR1.	Percentage and number of significant investment agreements that include human rights clauses or that have undergone human rights screening	X
HR2.	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	p. 61
HR3.	Hours of employee training on policies and procedures concerning aspects of human rights*	p. 57
<b>Equality</b>		
HR4.	Number of incidents of discrimination and actions taken	p. 53
<b>Freedom of association and collective bargaining</b>		
HR5.	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	p. 51
HR6.	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor	p. 52, 57
<b>Forced and compulsory labor</b>		
HR7.	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor	p. 57
<b>Practices for safety</b>		
HR8.	Percentage of security personnel trained in policies or procedures concerning aspects of human rights*	O
<b>Indigenous people's rights</b>		
HR9.	Number of incidents of violations involving rights of indigenous people and actions taken*	X
<b>Labor Performance Indicators</b>		
LA1.	Workforce by employment type, employment contract, and region	p. 52
LA2.	Number and rate of employee turnover by age group, gender and region	O
LA3.	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations*	X
<b>Employee and management relations</b>		
LA4.	Percentage of employees covered by collective bargaining agreements	X
LA5.	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	O



GRI	REPORTING ELEMENT	REFERENCE
<b>Occupational Health and Safety</b>		
LA6.	Percentage of total workforce represented in formal joint management worker health and safety committees*	p. 56
LA7.	Rates of injury, occupational diseases, lost days, absenteeism, and number of work related fatalities by region	p. 56
LA8.	Education, training, counseling, prevention, and risk-control programs to assist workforce members, their families, or community members regarding serious diseases	p. 56
LA9.	Health and safety topics covered in formal agreements with trade unions*	p. 56
<b>Training and education</b>		
LA10.	Average hours of training per year per employee by employee category	p. 54
LA11.	Programs for skills management and lifelong learning that support the employability of employees*	p. 54
LA12.	Percentage of employees receiving regular performance and career development reviews*	O
<b>Diversity and equal possibilities</b>		
LA13.	Composition of governance bodies and breakdown of employees per category	p. 67
LA14.	Ratio of basic salary of men to women by employee category	O
<b>Product responsibility</b>		
PR1.	Life cycle stages in which health and safety impacts of products are assessed for improvement	p. 60
PR2.	Number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts*	O
<b>Information on products and services</b>		
PR3.	Type of product information required by procedures and percentage of significant products and services subject to such information requirements	O
PR4.	Number of incidents of non-compliance with regulations and voluntary codes concerning product information*	O
PR5.	Practices related to customer satisfaction*	O
<b>Marketing communication</b>		
PR6.	Programs for adherence to laws, standards, and voluntary codes related to marketing communications	O
PR7.	Number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications*	O
<b>Respecting Customer's privacy</b>		
PR8.	Number of substantiated complaints regarding breaches of customer privacy and losses of customer data*	O
<b>Adherence to regulations</b>		
PR9.	Monetary value of significant fines for non-compliance with laws concerning the provision and use of products and services	O
<b>Society Performance Indicators</b>		
SO1.	Programs and practices that assess and manage the impacts of operations on communities	p. 62
<b>Corruption</b>		
SO2.	Percentage and total number of business units analyzed for corruption risks	O
SO3.	Percentage of employees trained in anti-corruption policies/ procedures	p. 57
SO4.	Actions taken in response to incidents of corruption	p. 57
<b>Public policy</b>		
SO5.	Public policy positions and participation in public policy development and lobbying	p. 47
SO6.	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country*	X
<b>Anti-competitive behaviour</b>		
SO7.	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes*	p. 57
SO8.	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws	O