

DNV Assurance Statement

Ericsson Corporate Responsibility and Sustainability Report 2008



Det Norske Veritas (DNV) has carried out an independent verification of Ericsson Group ('Ericsson') Corporate Responsibility and Sustainability Report 2008 ('the Report'). The Management of Ericsson is responsible for all information provided in the Report as well as the processes for collecting, analysing and reporting that information. DNV's responsibility regarding this verification is to the Management of Ericsson only, in accordance with the scope of work commissioned. DNV disclaims any liability or responsibility to a third party for decisions, whether investment or otherwise, based on this Assurance Statement or the summary version provided in the printed version of the Report. The assurance is based on the assumption that the data and information provided to DNV is complete and true.

Scope and Methodology

DNV's scope of work included verification of the following:

- CR-related policy, strategy, objectives and achievements in 2008, as described in the Report;
- CR management practices at Group level focusing on assertions made within the Report in relation to: sustainability strategy, management and reporting; governance of CR; management system audit; lifecycle assessment, environmental management; health and safety management; human resources management; systems design and configuration; supplier management and Code of Conduct;
- Adoption of Ericsson Group CR-related policies, practices and procedures at four Market Units (Brazil, China, India & Sri Lanka, and Turkey & Israel) and one Supply Unit (Brazil), focusing on key CR issues covered in the Report, including senior management leadership and oversight; local sourcing and supplier management; facilities management; health, safety and environment; human resources; and project management;
- CR-related actions, initiatives and projects described in the Report;
- Processes and tools for collecting and managing quantitative and qualitative data and information reported;
- Materiality, inclusivity and responsiveness processes described in the Report;
- Accuracy, comparability, completeness and neutrality of the assertions, information and claims made within the Report and the table at www.ericsson.com/corporate_responsibility;
- Extent to which the Report adheres to the Global Reporting Initiative (GRI, 2006) Sustainability Reporting Guidelines.

This verification focused on the Report and not on the adequacy, effectiveness or efficiency of Ericsson's CR management practices. Those aspects are the subject of Ericsson's Global Assessment Programme. The scope of this verification covered Ericsson Group, including Telefonaktiebolaget LM Ericsson and its subsidiaries. It excluded CR management, performance or reporting practices by any of Ericsson's external suppliers or any other third parties mentioned in the Report. It also excluded statements or data relating to the Sony Ericsson joint venture, also provided in the Report.

This verification was carried out between September 2008 and March 2009, by qualified and experienced professionals, in accordance with the DNV Protocol for Verification of Sustainability Reports, which is based on the GRI (2006) and the AA1000AS (2008).

The following methods were applied to enable verification of the Report:

- Interviews with Ericsson personnel representing relevant functions at Group level and at four Market Units and one Supply Unit, including data owners;
- Review of documentation, data records and sources relating to CR management at the Market Units and the Supply Unit, including external Supplier Management practices and performance by Local Sourcing departments;
- Review of the processes and tools used to collect, aggregate and report on CR-related data at the Market Units and Supply Unit visited, and at Group level;
- Review of internal and external communication relating to Ericsson's CR management and performance.

DNV states its independence and impartiality with regard to this commission. DNV did not provide any services to Ericsson during 2008 that could conflict with the independence of our work. The DNV logo marked with a \checkmark on the cover of the printed report represents DNV's verification as per the scope of work commissioned by Ericsson.

Conclusions

Based on the scope of work carried out, DNV concludes that the Ericsson Group Corporate Responsibility and Sustainability Report 2008 provides an accurate and fair representation of Ericsson's policies, strategies, management systems, initiatives and performance in the 12-month period ending on 31 December 2008. Moreover, the Report and supporting information provided at www.ericsson.com/corporate_responsibility fulfill the content and quality requirements of the GRI 2006 guidelines. DNV also endorses the GRI Application Level of B+, as declared by Ericsson. The following observations and conclusions are made based on DNV's verification work.

Materiality, Inclusivity and Responsiveness

- In 2008, Ericsson adopted a more structured approach to the assessment of materiality and the inclusion of stakeholders in the processes for defining Ericsson's CR strategy and the content of the Report;
- In comparison with the 2007 Report, the current version has improved in responding to the concerns and information needs of stakeholders; and
- The Report generally provides a balanced representation of material aspects concerning Ericsson's CR performance. It provides relevant information on issues such as supplier management and conduct, in response to increasing stakeholder interest in those issues.

Completeness

- The Report provides a sufficient level of detail on material issues to enable judgments on Ericsson's performance by stakeholders. No omissions of significant economic, environmental and social impacts have been identified;
- The information in the Report includes the most significant actions and events in the reporting period;
- The Report covers all entities that meet the criteria of being subject to control or significant influence of the reporting organisation; and
- The Report covers and prioritises all information that should reasonably be considered material on the basis of its importance and relevance to stakeholders.

Accuracy

- No material inaccuracies or instances where data is presented in a way which significantly affects comparability have been identified in the final version of the Report; and
- DNV commends Ericsson for its commitment to continual improvement of data management processes as well as the performance data or information presented in the Report. In particular, DNV observed improvements in data and information relating to Ericsson's carbon footprint and supplier performance.

Neutrality

- DNV considers that the information contained in the report is generally unbiased. In comparison with the 2007 Report, the current version provides a more objective and balanced perspective on Ericsson's CR performance, strengthening the description of downside risks associated with telecommunication services; and
- The emphasis on the various topics in the Report is generally proportionate to their relative materiality and stakeholder relevance.

Comparability

- Ericsson has improved the presentation of information to allow readers to identify positive and negative trends in performance on a year-to-year basis. This continues to be recognised by Ericsson as a key area for continual improvement.

Recommendations

Based on the scope of work carried out, the following general recommendations are made to promote continued improvement of Ericsson's CR reporting practices and Report:

- *Materiality* – A more comprehensive description of the approach adopted to identify, assess, monitor and review CR issues would strengthen future reporting content and data collection;
- *Inclusivity and Responsiveness* – the Report could more clearly present how it seeks to address stakeholder comments and recommendations specifically in relation to the previous year's Report in order to respond to issues specific to the report;
- *Stakeholder consultation and engagement* – The provision of guidance on stakeholder consultation and engagement at local level may encourage the inclusion of stakeholders in the definition of local CR strategies and reporting;
- *Awareness raising at local units* – Continued awareness-raising of CR management and reporting at local level will encourage local units to identify good CR practices and/or challenges and communicate those to the Corporate Sustainability Management team; and
- *CR data management process* – A regular review of current internal quality assurance / control procedures in relation to CR data at local level will help improve reliability of material data and the underlying reporting systems.

For Det Norske Veritas



Dr Helena Barton
Service Area Manager: CR Report Verification
Det Norske Veritas AS
Stockholm,



Antonio Ribeiro
Lead Verifier