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## **Business near occupied and Non-Self Governing territories**

*Atlas Copco has a limited presence in regions that are defined as occupied or Non-Self Governing territories.*

In addition to complying with all laws, Atlas Copco has enhanced its efforts to safeguard its commitment to the [Business Code of Practice](http://www.atlascopcogroup.com/sustainability/living-by-the-highest-ethical-standards/complex-markets/occupied-territories) and the [Principles on Business & Human Rights in occupied territories](http://www.atlascopcogroup.com/sustainability/living-by-the-highest-ethical-standards/complex-markets/occupied-territories).

**Issues:** In 2013, stakeholders raised valid issues surrounding sales to projects in occupied /Non-Self Governing territories that did not comply with Atlas Copco's commitments.

**Outcome:** Atlas Copco has enhanced efforts to detect and ensure that no future indirect or direct sales in these regions go to projects that may violate international law.

Atlas Copco always complies with fully with all trade laws, regulations and sanctions.

For further details, please see the dedicated ESG Note (pg. 130) in the Annual Report 2013.

## Western Sahara

**Operations :** Atlas Copco has no operational sites or employees in Western Sahara. The Group has 75 employees based in a customer center in Casablanca, Morocco.

**Sales:** Atlas Copco's sells products to a Moroccan customer who also has one mine located in Western Sahara. In 2008, Atlas Copco sold two drill rigs to this site through the customer in Morocco.

Atlas Copco is legally obligated to sell spare parts and services to mine in Western Sahara and all other mines owned by the Moroccan customer.

**Action Plan:** Atlas Copco will schedule a stakeholder dialogue regarding the sales to the Western Sahara mine. The matter is complex both from a human rights perspective as well as from a business point of view, and the insight provided by participating investors and NGOs during the dialogue will be used to determine the way forward.

**Outcome:** Atlas Copco will work according to its commitments and ensure that all future sales in the region comply with supporting international human rights and international law. Atlas Copco has not had any new contracts to deliver equipment to Western Sahara since 2008.

## Background information

Western Sahara is a disputed territory in North Africa, claimed by both the Kingdom of Morocco and the Polisario Front, who administer the Liberated Territories as the Sahrawi Arab Democratic Republic (SADR). The United Nations recognizes neither Moroccan nor SADR sovereignty over Western Sahara. In the Moroccan administered territory, fishing and phosphate mining are the principal sources of revenue for the region. However, the United Nations Legal Counsel states that all foreign economic activity in Non-Self-Governing-Territories such as Western Sahara must "first, be for benefit of the people of those Territories; and second they must be carried out on their behalf, or in consultation with their representatives".

## Facts in brief

- **International Law** states that an occupier may not use the occupied resources solely for the benefit of its own citizens.

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**UN Global Compact, principle two** states companies shall not be complicit in human rights abuses that another company, government, group etc. is causing.

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- **Atlas Copco's Business Code of Practice** supports all internationally recognized human rights. The Group has been a member of the UN Global Compact from 2008 and adopted the UN Guiding Principles on Business & Human Rights when they were developed in 2011.

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