

## GRI Content Index 2016

The EBRD has reported against the Global Reporting Initiative (GRI) G3 Indicator protocols and its Financial Sector Supplement. The EBRD has a self-declared 'B' rating according to the G3 application levels.

The table below provides page references to the *Sustainability Report 2016* and to other EBRD reports and website content as sources of disclosures for each of the performance indicators. The *Sustainability Report 2016* is produced in two formats: a summary print version and a more detailed internet version, accessible at [sr-ebd.com](http://sr-ebd.com).

### Key

NR = Not reported. This may be due to legal reasons or internal regulations and guidelines; the unavailability of data; or to the element in question not being relevant in our specific case.

AR = EBRD Annual Report 2016

DR = Donors and the EBRD 2016

FR = EBRD Financial Report 2016

SR = EBRD Sustainability Report 2016

TR = EBRD Transition Report 2016

<i>Strategy and analysis</i>		
1.1	Statement from the most senior decision-maker of the organisation.	SR – Overview
1.2	Description of key impacts, risks and opportunities.	SR – Overview <a href="http://www.ebrd.com/what-we-do/strategies-and-policies/approval-of-new-governance-policies.html">http://www.ebrd.com/what-we-do/strategies-and-policies/approval-of-new-governance-policies.html</a>
<i>Organisation profile</i>		
2.1	Name of the organisation.	SR
2.2	Primary brands, products and/or services.	SR – Overview, AR <a href="http://www.ebrd.com/what-we-do.html">www.ebrd.com/what-we-do.html</a>
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries and joint ventures.	AR, FR <a href="http://www.ebrd.com/what-we-do.html">www.ebrd.com/what-we-do.html</a> <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
2.4	Location of organisation's headquarters.	SR – Inside back cover (IBC)
2.5	Number of countries where the organisation operates and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	SR – Where we invest, AR, FR <a href="http://www.ebrd.com/where-we-are.html">www.ebrd.com/where-we-are.html</a>
2.6	Nature of ownership and legal form.	SR – Overview, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
2.7	Markets served (including geographic breakdown, sectors served and types of customers/beneficiaries).	SR – Overview, AR <a href="http://www.ebrd.com/where-we-are.html">www.ebrd.com/where-we-are.html</a>
2.8	Scale of the reporting organisation.	AR, FR
2.9	Significant changes during the reporting period regarding size, structure or ownership.	AR, FR
2.10	Awards received in the reporting period.	NR

<i>Report parameters</i>		
3.1	Reporting period (e.g. fiscal/calendar year) for information provided.	SR – Overview
3.2	Date of most recent previous report (if any).	<a href="http://www.ebrd.com/documents/comms-and-bis/print-summary-sustainability-report-2015-pdf.pdf">http://www.ebrd.com/documents/comms-and-bis/print-summary-sustainability-report-2015-pdf.pdf</a>
3.3	Reporting cycle (annual, biennial, etc.)	SR-Overview
3.4	Contact point for questions regarding the report or its contents.	IBC
3.5	Process for defining report content.	NR
3.6	Boundary of the report (e.g. countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	SR – Overview
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	NR
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organisations.	NR
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	SR – Assurance
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g. mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	NR
3.11	Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report.	NR
3.12	GRI Content Index.	<a href="http://www.ebrd.com/gri">www.ebrd.com/gri</a>
3.13	Policy and current practice with regard to seeking external assurance for the report.	NR
<i>Governance, commitments and engagement</i>		
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.5	Linkage between compensation for members of the highest governance body, senior managers and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	FR

4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental and social topics.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-structure.html">www.ebrd.com/who-we-are/our-structure.html</a>
4.8	Internally developed statements of mission or values, codes of conduct and principles relevant to economic, environmental and social performance, and the status of their implementation.	SR – Assurance, FR <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct and principles.	AR, FR <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental and social performance.	FR
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	<a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
4.12	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	SR – Assurance, FR <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation has positions in governance bodies; participates in projects or committees; provides substantive funding beyond routine membership dues; or views membership as strategic.	NR
4.14	List of stakeholder groups engaged by the organisation.	SR – Engagement, FR <a href="http://www.ebrd.com/who-we-are/civil-society-overview.html">http://www.ebrd.com/who-we-are/civil-society-overview.html</a>
4.15	Basis for identification and selection of stakeholders with whom to engage.	SR – Engagement, FR <a href="http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html">http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html</a>
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	SR – Engagement, FR <a href="http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html">http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html</a> <a href="http://www.ebrd.com/who-we-are/civil-society-overview.html">http://www.ebrd.com/who-we-are/civil-society-overview.html</a>
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting.	SR – Engagement <a href="http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html">http://www.ebrd.com/what-we-do/strategies-and-policies/public-information-policy.html</a> <a href="http://www.ebrd.com/who-we-are/civil-society-overview.html">http://www.ebrd.com/who-we-are/civil-society-overview.html</a> <a href="http://www.ebrd.com/work-with-us/project-finance/project-complaint-mechanism.html">http://www.ebrd.com/work-with-us/project-finance/project-complaint-mechanism.html</a>
<i>Disclosures on management approach</i>		
DMA	Disclosure on management approach.	FR <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>

<i>Economic performance indicators</i>		
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings and payments to capital providers and governments.	AR, FR
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	SR – Sustainable Resources and Climate Change, AR, FR
EC3	Coverage of the organisation's defined benefit plan obligations.	NR, FR
EC4	Significant financial assistance received from government.	AR, DR, FR
EC5	Range of ratios of standard entry level wage compared with local minimum wage at significant locations of operation.	NR
EC6	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation.	NR
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	AR <a href="https://jobs.ebrd.com/">https://jobs.ebrd.com/</a>
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind or <i>pro bono</i> engagement.	SR – Impact, AR, FR, TR
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	AR, FR, TR
<i>Environmental indicators</i>		
EN1	Materials used by weight or volume.	SR – Our Internal Performance, FR
EN2	Percentage of materials used that are recycled input materials.	SR – Our Internal Performance
EN3	Direct energy consumption by primary energy source.	SR – Our Internal Performance
EN4	Indirect energy consumption by primary source.	SR – Our Internal Performance
EN5	Energy saved due to conservation and efficiency improvements.	SR – Our Internal Performance
EN6	Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives.	SR – Sustainable Resources and Climate Change, AR <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	SR – Sustainable Resources and Climate Change
EN8	Total water withdrawal by source.	SR – Our Internal Performance
EN9	Water sources significantly affected by withdrawal of water.	NR
EN10	Percentage and total volume of water recycled and reused.	NR
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	NR
EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	NR

EN13	Habitats protected or restored.	NR
EN14	Strategies, current actions and future plans for managing impacts on biodiversity.	<a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	NR
EN16	Total direct and indirect greenhouse gas emissions by weight.	SR – Greenhouse Gas Assessment
EN17	Other relevant indirect greenhouse gas emissions by weight.	NR
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	SR – Sustainable Resources and Climate Change
EN19	Emissions of ozone-depleting substances by weight.	NR
EN20	NOx, SOx, and other significant air emissions by type and weight.	NR
EN21	Total water discharge by quality and destination.	NR
EN22	Total weight of waste by type and disposal method.	SR – Our Internal Performance
EN23	Total number and volume of significant spills.	NR
EN24	Weight of transported, imported, exported or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III and VIII, and percentage of transported waste shipped internationally.	NR
EN25	Identity, size, protected status and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	NR
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	SR – Assurance
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	NR
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	NR
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	NR
EN30	Total environmental protection expenditures and investments by type.	NR
<i>Labour practices and acceptable working conditions</i>		
LA1	Total workforce by employment type, employment contract and region.	AR
LA2	Total number and rate of employee turnover by age group, gender and region.	NR
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	NR
LA4	Percentage of employees covered by collective bargaining agreements.	NR
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	NR

LA6	Percentage of total workforce represented in formal joint managementworker health and safety committees that help monitor and advise on occupational health and safety programmes.	NR
LA7	Rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities by region.	NR
LA8	Education, training, counselling, prevention and risk-control programmes in place to assist workforce members, their families or community members regarding serious diseases.	AR
LA9	Health and safety topics covered in formal agreements with trade unions.	NR
LA10	Average hours of training per year per employee by employee category.	NR
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	AR
LA12	Percentage of employees receiving regular performance and career development reviews.	NR
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity.	NR
<i>Human rights</i>		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	NR
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	NR
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	NR
HR4	Total number of incidents of discrimination and actions taken.	NR
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.	NR
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	NR
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	NR
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	NR
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	NR

<i>Society</i>		
S01	Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting.	SR – Engagement <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
S02	Percentage and total number of business units analysed for risks related to corruption.	NR
S03	Percentage of employees trained in organisation’s anti-corruption policies and procedures.	FR
S04	Actions taken in response to incidents of corruption.	AR, FR
S05	Public policy positions and participation in public policy development and lobbying.	AR
S06	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country.	NR
S07	Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes.	AR, FR
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	NR
<i>Product responsibility</i>		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	SR – Occupational Health and Safety
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	NR
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	NR
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	NR
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	NR
PR6	Programmes for adherence to laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship.	NR
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion and sponsorship by type of outcomes.	NR
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	NR
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	NR

<i>Financial services sector indicators</i>		
FS1	Policies with specific environmental and social components applied to business lines.	SR – Assurance <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
FS2	Procedures for assessing and screening environmental and social risks in business lines.	SR – Assurance <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
FS3	Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions.	SR – Project Monitoring <a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
FS4	Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines.	<a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
FS5	Interactions with clients/investees/business partners regarding environmental and social risks and opportunities.	<a href="http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html">http://www.ebrd.com/who-we-are/our-values/environmental-and-social-policy.html</a>
FS6	Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector.	AR
FS7	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose.	AR, DR
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose.	AR, DR
FS9	Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures.	SR – Assurance
FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organisation has interacted on environmental or social issues.	SR – Assurance
FS11	Percentage of assets subject to positive and negative environmental or social screening.	SR – Assurance
FS12	Voting policy applied to environmental or social issues for shares over which the reporting organisation holds the right to vote shares or advises on voting.	NR
FS13	Access points in low-populated or economically disadvantaged areas by type.	NR
FS14	Initiatives to improve access to financial services for disadvantaged people.	SR – Gender, AR, DR
FS15	Policies for the fair design and sale of financial products and services.	NR
FS16	Initiatives to enhance financial literacy by type of beneficiary.	DR