



## G3 Content Index - GRI Application Level C

Application Level C		Self-declared	
STANDARD DISCLOSURES PART I: Profile Disclosures			
1. Strategy and Analysis			
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure
1.1	Statement from the most senior decision-maker of the organization.	Fully	CEO's Message 2014 Annual Report
2. Organizational Profile			
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure
2.1	Name of the organization.	Fully	Coverpage
2.2	Primary brands, products, and/or services.	Fully	2014 Annual Report
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	2014 Annual Report
2.4	Location of organization's headquarters.	Fully	2014 Annual Report
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Fully	2014 Annual Report
2.6	Nature of ownership and legal form.	Fully	2014 Annual Report
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	2014 Annual Report
2.8	Scale of the reporting organization.	Fully	2014 Annual Report
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	Executive Summary 2014 Sustainability Report
2.10	Awards received in the reporting period.	Fully	No awards received
3. Report Parameters			
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	Executive Summary 2014 Sustainability Report

3.2	Date of most recent previous report (if any).	Fully	2013 Sustainability Report available on website
3.3	Reporting cycle (annual, biennial, etc.)	Fully	Executive Summary 2014 Sustainability Report
3.4	Contact point for questions regarding the report or its contents.	Fully	<a href="mailto:corporate@emecogroup.com">corporate@emecogroup.com</a>
3.5	Process for defining report content.	Fully	About this report 2014 Sustainability Report
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	2014 Annual Report
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	2014 Annual Report
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 organizations.	Fully	2014 Annual Report
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).	Fully	No restatements
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	No changes from prior period
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	<a href="http://www.emecogroup.com">www.emecogroup.com</a>
<b>4. Governance, Commitments, and Engagement</b>			
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Fully	2014 Annual Report
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	2014 Annual Report
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Fully	2014 Annual Report
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	2014 Annual Report
4.14	List of stakeholder groups engaged by the organization.	Fully	Our stakeholders 2014 Sustainability Report
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	Our stakeholders 2014 Sustainability Report
<b>STANDARD DISCLOSURES PART III: Performance Indicators</b>			
<b>Economic</b>			

Indicator	Disclosure	Level of Reporting	Location of disclosure
<b>Economic performance</b>			
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.	Fully	2014 Annual Report
<b>Environmental</b>			
Indicator	Disclosure	Level of Reporting	Location of disclosure
<b>Energy</b>			
EN3	Direct energy consumption by primary energy source.	Fully	Environment Sub-heading: Energy and greenhouse gas emissions 2014 Sustainability Report
EN4	Indirect energy consumption by primary source.	Fully	Environment Sub-heading: Energy and greenhouse gas emissions 2014 Sustainability Report
EN5	Energy saved due to conservation and efficiency improvements.	Partially	Environment Sub-heading: Energy Efficiency Initiatives 2014 Sustainability Report
<b>Emissions, effluents and waste</b>			
EN23	Total number and volume of significant spills.	Fully	Environment Sub-heading: Incidents and Spills 2014 Sustainability Report
<b>Social: Labor Practices and Decent Work</b>			
Indicator	Disclosure	Level of Reporting	Location of disclosure
<b>Employment</b>			
LA1	Total workforce by employment type, employment contract, and region.	Fully	2014 Sustainability Report
LA2	Total number and rate of employee turnover by age group, gender, and region.	Fully	People - Data 2014 Sustainability Report
<b>Occupational health and safety</b>			
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Fully	People - Safety Performance 2014 Sustainability Report
<b>Training and education</b>			

LA10	Average hours of training per year per employee by employee category.	Partially	People - Employee development Sub-heading:Emeco Nationally Recognized Training 2014 Sustainability Report
LA12	Percentage of employees receiving regular performance and career development reviews.	Fully	People - Employee development 2014 Sustainability Report
<b>Diversity and equal opportunity</b>			
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Fully	People - Data 2014 Sustainability Report
<b>Social: Human Rights</b>			
<b>Indicator</b>	<b>Disclosure</b>	<b>Level of Reporting</b>	<b>Location of disclosure</b>
<b>Child labor</b>			
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Fully	No operations have significant risk for incidents of child labor
<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.	Fully	No operations have significant risk for incidents of forced or compulsory labor
<b>Security practices</b>			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Fully	Not required for our operations
<b>Indigenous rights</b>			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Fully	There were no incidents of violations involving rights of indigenous people
<b>Social: Society</b>			
<b>Indicator</b>	<b>Disclosure</b>	<b>Level of Reporting</b>	<b>Location of disclosure</b>
<b>Community</b>			
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Fully	Community 2014 Sustainability report
<b>Social: Product Responsibility</b>			

Indicator	Disclosure	Level of Reporting	Location of disclosure
<b>Product and service labelling</b>			
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Fully	Feedback from our customers 2014 Sustainability Report