



# GRI Standards Content Index

- 1. General Disclosures
- 2. Material Topics
- 3. Environmental Standards Series
- 4. Social Standard Series



(102-55)

## GRI Standards Content Index

↓ Within the organisation
 ↑ Outside the organisation
 ↕ Within and outside the organisation

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 aligns with appropriate sections in the body of the report.



GRI Standard	Impact Boundary	Disclosure	Page number(s), URL references and direct answers	Omission	SDGs Alignment	UAE Vision Alignment	UNGC Principles	Information/ Comment
<b>GRI 101: Foundation 2016</b>								
<b>General Disclosures</b>								
<b>Organizational Profile</b>								
<b>GRI 102: General Disclosures 2016</b>		102-1 Name of the organization	13					
		102-2 Activities, brands, products, and services	13					
		102-3 Location of head-quarters	13					
		102-4 Location of operations	13					
		102-5 Ownership and legal form	15					
		102-6 Markets served	13					
		102-7 Scale of the organization	13, 18					No Specific COP Requirements
		102-8 Information on employees and other workers	49, 50					
		102-9 Supply chain	45					
		102-10 Significant changes to the organization and its supply chain	13					
		102-11 Precautionary Principle or approach	27					
		102-12 External initiatives	14, 23					
		102-13 Membership of associations	14					
<b>Strategy</b>								
		102-14 Statement from senior decision-maker	9, 10, 11					Statement of Continuing Support
		102-15 Key impacts, risks, and opportunities	9, 10, 11					
<b>Ethics and Integrity</b>								
		102-16 Values, principles, standards, and norms of behavior	27					No Specific COP Requirements
		102-17 Mechanisms for advice and concerns about ethics	27					
<b>Governance</b>								
		102-18 Governance structure	Refer*					
		102-19 Delegating authority	27		SDG 16	United in Destiny	Principles 1-10	
		102-20 Executive-level responsibility for economic, environmental, and social topics	27					

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GRI 102: General Disclosures 2016		102-21 Consulting stakeholders on economic, environmental, and social topics	23					
		102-22 Composition of the highest governance body and its committees	<a href="#">Refer*</a>					
		102-23 Chair of the highest governance body	<a href="#">Refer*</a>					
		102-24 Nominating and selecting the highest governance body	<a href="#">Refer*</a>					
		102-25 Conflicts of interest	<a href="#">Refer*</a>					
		102-26 Role of highest governance body in setting purpose, values, and strategy	<a href="#">Refer*</a>					
		102-27 Collective knowledge of highest governance body	<a href="#">Refer*</a>		SDG 16	United in Destiny	Principles 1-10	
		102-28 Evaluating the highest governance body's performance	<a href="#">Refer*</a>					
		102-29 Identifying and managing economic, environmental, and social impacts	<a href="#">Refer*</a>					
		102-30 Effectiveness of risk management processes	<a href="#">Refer*</a>					
		102-31 Review of economic, environmental, and social topics	<a href="#">Refer*</a>					
		102-32 Highest governance body's role in sustainability reporting	<a href="#">Refer*</a>					
		102-33 Communicating critical concerns	<a href="#">Refer*</a>					
	<b>Stakeholder Engagement</b>							
		102-40 List of stakeholder groups	23					
		102-41 Collective bargaining agreements	Collective bargaining is not permitted within the UAE				Principles 1-10	
		102-42 Identifying and selecting stakeholders	23					
		102-43 Approach to stakeholder engagement	23					
		102-44 Key topics and concerns raised	23					
<b>Reporting Practice</b>								
		102-45 Entities included in the consolidated financial statements	19					
		102-46 Defining report content and topic Boundaries	23, 24					
		102-47 List of material topics	23, 24					
		102-48 Restatements of information	5, 6				No Specific COP Requirements	
		102-49 Changes in reporting	5, 6					
		102-50 Reporting period	6					
		102-51 Date of most recent report	6					
		102-52 Reporting cycle	6					
		102-53 Contact point for questions regarding the report	5					

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GRI 102: General Disclosures 2016		102-54 Claims of reporting in accordance with the GRI Standards	5					No Specific COP Requirements
		102-55 GRI content index	91					
		102-56 External assurance	5					
<b>GRI 200 Economic Standard Series</b>								
GRI 103: Management Approach 2016 for: • Economic Performance • Procurement Practices • Anti-corruption		103-1 Explanation of the material topic and its Boundary	18					
		103-2 The management approach and its components	18					
		103-3 Evaluation of the management approach	18					
<b>Economic Performance</b>								
GRI 201: Economic Performance 2016	⬇️	201-1 Direct economic value generated and distributed	18			United in Knowledge		No Specific COP Requirements
<b>Procurement Practice</b>								
GRI 204: Procurement Practices 2016	⬆️	204-1 Proportion of spending on local suppliers	46		SDG 8	United in Knowledge	Principles 1 - 10	
<b>Anti-corruption</b>								
GRI 205: Anti-corruption 2016	⬇️	205-1 Operations assessed for risks related to corruption	<a href="#">Refer*</a>		SDG 16		Principles 1 - 10	
		205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Refer*</a>					
<b>GRI 300 Environmental Standards Series</b>								
GRI 103: Management Approach 2016 for: • Energy • Water • Emissions • Effluents and Waste • Environmental Compliance		103-1 Explanation of the material topic and its Boundary	84					
		103-2 The management approach and its components	84					
		103-3 Evaluation of the management approach	84					
<b>Energy</b>								
GRI 302: Energy 2016	⬇️	302-1 Energy consumption within the organization	85					
		302-3 Energy intensity	85		SDG 13		Principles 7, 8, 9	
		302-4 Reduction of energy consumption	85					
<b>Water and Effluents</b>								
GRI 303: Water and Effluents 2018	⬇️	303-5 Water Consumption	87		SDG 6 SDG 13		Principles 7, 8, 9	
<b>Emissions</b>								
GRI 305: Emissions 2016	⬇️	305-1 Direct (Scope 1) GHG emissions	86					
		305-2 Energy indirect (Scope 2) GHG emissions	86		SDG 13		Principles 7, 8, 9	
		305-3 Other indirect (Scope 3) GHG emissions	86					
		305-4 GHG emissions intensity	86					
<b>Effluents and Waste</b>								
GRI 306: Effluents and waste 2016	⬇️	306-2 Waste by type and disposal method	87		SDG 13	United in Prosperity	Principles 7, 8, 9	

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Environmental Compliance								
<b>GRI 307: Environmental Compliance 2016</b>	↓	307-1 Non-compliance with environmental laws and regulations	79		SDG 13		Principles 7, 8, 9	
GRI 400 Social Standards Series								
<b>GRI 103: Management Approach 2016 for:</b> • Employment • Labor, Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity		103-1 Explanation of the material topic and its Boundary	49					
		103-2 The management approach and its components	49					
		103-3 Evaluation of the management approach	49					
Employment								
<b>GRI 401: Employment 2016</b>	↓	401-1 New employee hires and employee turnover	50, 51					
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	59, 60		SDG 3 SDG 5 SDG 8		Principle 6	Emirates NBD turnover rate
		401-3 Parental leave	60					
Labor/Management Relations								
<b>GRI 402: Labor/Management Relations 2016</b>	↓	402-1 Minimum notice periods regarding operational changes	49, 50		SDG 3 SDG 8		Principle 6	
Occupational Health and Safety								
<b>GRI 403: Occupational health and safety 2018</b>	↓	403-1 Occupational health and safety management system	63		SDG 4	United in Prosperity	Principle 6	
Training and Education								
<b>GRI 404: Training and Education 2016</b>	↓	404-1 Average hours of training per year per employee	56					
		404-2 Programs for upgrading employee skills and transition assistance programs	56		SDG 4	United in Knowledge	Principle 6	
		404-3 Percentage of employees receiving regular performance and career development reviews	55, 59					
Diversity and Equal Opportunity								
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	↕	405-1 Diversity of governance bodies and employees	50, 51, 52, 54		SDG 5 SDG 10	United in Knowledge	Principle 6	
GRI 400 Social Standards Series								
<b>GRI 103: Management Approach 2016 for:</b> • Child Labor • Human Rights Assessment		103-1 Explanation of the material topic and its Boundary	45					
		103-2 The management approach and its components	45					
		103-3 Evaluation of the management approach	45					

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Child Labor								
<b>GRI 408: Child Labor 2016</b>	↑	408-1 Operations and suppliers at significant risk for incidents of child labor	None of our suppliers are at risk of child labor	Not Applicable	SDG 16		Principle 5	
Human Rights Assessment								
<b>GRI 412: Human Rights Assessment 2016</b>	↑	412-1 Operations that have been subject to human rights reviews or impact assessments	75		SDG 16		Principle 2	
Local Communities								
<b>GRI 103: Management Approach 2016</b>		103-1 Explanation of the material topic and its Boundary	70					
		103-2 The management approach and its components	70				Principles 7, 8, 9	
		103-3 Evaluation of the management approach	70					
<b>GRI 413: Local Communities 2016</b>	↑	413-1 Operations with local community engagement, impact assessments, and development programs	65, 66		SDG 10	United in Knowledge United in Responsibility	Principle 1	
<b>G4 - Sector Disclosure</b>	↑	FS14 Initiatives to improve access to financial services for disadvantaged people	80		SDG 10	United in Knowledge	Principle 1	
Supplier Social Assessment								
<b>GRI 103: Management Approach 2016</b>		103-1 Explanation of the material topic and its Boundary	45					
		103-2 The management approach and its components	45					
		103-3 Evaluation of the management approach	45					
<b>GRI 414: Supplier Social Assessment 2016</b>	↑	414-1 New suppliers that were screened using social criteria	45		SDG 16		Principle 1	
GRI 400 Social Standards Series								
<b>GRI 103: Management Approach 2016 for:</b> • Marketing and Labeling • Customer Privacy		103-1 Explanation of the material topic and its Boundary	33					
		103-2 The management approach and its components	33					
		103-3 Evaluation of the management approach	33					
Marketing and Labeling								
<b>GRI 417: Marketing and Labeling 2016</b>	↓	417-2 Incidents of non-compliance concerning product and service information and labeling	This information is handled by the legal department and is considered confidential.	Confidentiality Constraints - This information is handled by the legal department and is considered confidential. The Bank is currently revising it and considering reporting on this disclosure for next year	SDG 16		No Specific COP Requirements	
		417-3 Incidents of non-compliance concerning marketing communications	This information is handled by the legal department and is considered confidential.					
Customer Privacy								
<b>GRI 418: Customer Privacy 2016</b>	↓	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	This information is handled by the legal department and is considered confidential.	Confidentiality Constraints - This information is handled by the legal department and is considered confidential.	SDG 16		Principle 1	

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