

PanAust Sustainability Report 2016 Global Reporting Initiative INDEX
G4 'IN ACCORDANCE' - CORE

| GRI Indicator | Description | Reported | Page Ref. | Cross-reference/Direct answer/Omission | External Assurance |
|---|--|----------|-------------------------|--|--|
| General Standard Disclosures | | | | | |
| Strategy and Analysis | | | | | |
| G4-1 | Statement from the most senior decision-maker of the organisation. | Fully | 6 - 7 | Managing Director's Review | No |
| G4-2 | Description of key impacts, risks, and opportunities. | Fully | 2-4, 6-7, 8-9, 24 | Materiality and Scope of this Report, Managing Director's Review, 2016 Highlights and Future Challenges, Governance (Risk Management Policies, Systems and Processes) | No |
| Organisational Profile | | | | | |
| G4-3 | Name of the organisation. | Fully | i | Company Profile | No |
| G4-4 | Primary brands, products, and/or services. | Fully | i, 12-15, 23 | Company Profile, Economic Performance, Governance (Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-5 | Location of organisation's headquarters. | Fully | i-1 | Company Profile | No |
| G4-6 | Number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability issues covered in the report. | Fully | i-1 | Company Profile | No |
| G4-7 | Nature of ownership and legal form. | Fully | i, 81 | Company Profile, Company Ownership Profile | No |
| G4-8 | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries). | Fully | 23 | Governance (Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-9 | Scale of the reporting organisation. | Fully | i-1, 2-4, 12-15, 76, 81 | Company Profile, Materiality and Scope of this Report, Economic Performance, Our People, Company Ownership Profile | No |
| G4-10 | a. Report the total number of employees by employment contract and gender b. Report the total number of permanent employees by employment type and gender c. Report the total workforce by employees and supervised workers and by gender d. Report the total workforce by region and by gender e. Report whether a substantial portion of the organisation's work is performed by workers who are legally recognised as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). | Fully | 76 | Our People | No |
| G4-11 | Report the percentage of total employees covered by collective bargaining arrangements. | Fully | n/a | No collective bargaining agreements in place. | No |
| G4-12 | Describe the organisation's supply chain. | Fully | 23, 37-39, 44-45, 67 | Governance (Business Conduct - Product Stewardship, Sustainability in the Supply Chain), Social Performance (Economic Value Generated, Community Development in Laos, Enterprise Development - Supporting Local Businesses), Health and Safety (Security Management), www.panaust.com.au/corporate-governance | Yes - limited assurance of security data within the assurance scope - see Assurance Statement on page 80 |
| G4-13 | Significant changes during the reporting period regarding size, structure, or ownership. | Fully | i, 6-7, 81 | Company Profile, Managing Director's Review, Company Ownership Profile | No |
| G4-14 | Report whether and how the precautionary approach or principle is addressed by the organisation. | Fully | 24 | Governance (Risk Management Policies, Systems and Processes) | No |
| G4-15 | List externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or which it endorses. | Fully | 19, 21-22, 53, 67 | Governance (External Standards, Principles and Guidelines), Governance (Business Conduct - Human Rights - Universal Declaration of Human Rights), Environmental Performance (Cyanide Management Code, Carbon Disclosure Project), Health and Safety (OHSAS18001, Security Management - Voluntary Principles on Security and Human Rights) | Yes - limited assurance of security data within the assurance scope - see Assurance Statement on page 80 |
| G4-16 | List memberships of associations and national or international advocacy organisations in which the organisation: * holds a position on the governance body * participates in projects or committees * provides substantive funding beyond routine membership dues * views membership as strategic. | Fully | 19 | Governance. PanAust does not hold positions in any governance bodies or committees and does not provide substantive funding beyond routine membership dues to any external organisation. | No |
| Identified Material Aspects and Boundaries | | | | | |
| G4-17 | Entities included in the organisation's consolidated financial statements. | Fully | 81 | Company Ownership Profile | No |
| G4-18 | Process for defining the report content and the Aspect boundaries. | Fully | 2-4 | Materiality and Scope of this Report | Yes, limited assurance |
| G4-19 | List all material aspects identified in the process for defining report content. | Fully | 2-4 | Materiality and Scope of this Report | Yes, limited assurance |
| G4-20 | For each material aspect, report the aspect boundary within the organisation. | Fully | 2-4 | Materiality and Scope of this Report. Coverage of each material issue in the Report includes detail on the aspect boundary of the issue | Yes - limited assurance for material issues within the assurance scope - see Assurance Statement on page 80 |
| G4-21 | For each material aspect, report the aspect boundary outside the organisation. | Not | n/a | Materiality and scope of this Report. Coverage of each material issue in the Report includes detail on the aspect boundary of the issue. | No |
| G4-22 | Report the effect of any restatements of information provided in previous reports. | Fully | i | Company Profile | No |
| G4-23 | Report significant changes from previous reporting periods in the Scope and Aspect boundaries. | Fully | i, 2-4 | Company Profile, Materiality and Scope of this Report. | No |
| Stakeholder Engagement | | | | | |
| G4-24 | List of stakeholder groups. | Fully | 33-35 | Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table) | Yes - limited assurance of content within the PanAust's Stakeholders and Interested Parties table on pages 33-35 within the assurance scope - see Assurance Statement on page 80 |
| G4-25 | Basis for identification and selection of stakeholders. | Fully | 30-35 | Social Performance (Stakeholder Engagement) | Yes - limited assurance of content within the PanAust's Stakeholders and Interested Parties table on pages 33-35 within the assurance scope - see Assurance Statement on page 80 |
| G4-26 | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. | Fully | 2-4, 33-35 | Materiality and Scope of this Report, Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table) | Yes - limited assurance of content within the PanAust's Stakeholders and Interested Parties table on pages 33-35 within the assurance scope - see Assurance Statement on page 80 |
| G4-27 | 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. | Fully | 33-35 | Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table) | Yes - limited assurance of content within the PanAust's Stakeholders and Interested Parties table on pages 33-35 within the assurance scope - see Assurance Statement on page 80 |
| Report Profile | | | | | |
| G4-28 | Reporting period (eg. fiscal/calendar year) for information provided. | Fully | 4 | Materiality and Scope of this Report (Report Scope) | No |
| G4-29 | Date of most recent previous report (if any). | Fully | 4 | Materiality and Scope of this Report (Report Scope) | No |
| G4-30 | Reporting cycle (annual, biennial, etc.). | Fully | 4 | Materiality and Scope of this Report (Report Scope) | No |
| G4-31 | Contact point for questions regarding the report or its contents. | Fully | 4 | Materiality and Scope of this Report (Report Scope) | No |
| G4-32 | Report the 'in accordance' option. | Fully | 2, 80 | Materiality and Scope of this Report, Assurance Statement www.panaust.com.au/reports | Yes - limited assurance of the GRI Index within the assurance scope - see Assurance Statement on page 80 |
| G4-33 | Organisation's policy and current practice with regard to seeking external assurance. | Fully | 2, 80 | Materiality and Scope of this Report, Assurance Statement | Yes - limited assurance - see Assurance Statement on page 80 |
| Governance | | | | | |
| G4-34 | Governance Structure. | Fully | 16 | Governance (Sustainability Structure) | No |
| Ethics and Integrity | | | | | |
| G4-56 | Describe values, principles, standards and norms of behaviour such as code of conduct. | Fully | 11, 16, 19-22, 68 | PanAust's Vision and Values, Governance (External Standards, Principles and Guidelines, Building a Sustainability Culture, Business Conduct), Our People | No |
| G4-57 | Internal and external mechanisms for seeking advice on ethical and lawful behaviour. | Fully | 20-22, 68 | Governance (Business Conduct), Our People | No |
| G4-58 | Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour. | Fully | 20-22, 68 | Governance (Business Conduct), Our People - Whistleblower Service in English, Lao and Spanish. - Employees receive information on this service via PanAust intranet. - External stakeholders receive information via weblinks - www.panaust.com.au/corporate-governance | No |
| Economic | | | | | |
| Material Aspect - Economic Performance | | | | | |
| G4-DMA | Economic - Disclosure on Management Approach. | Fully | 12-15 | Economic Performance | No |

| GRI Indicator | Description | Reported | Page Ref. | Cross-reference/Direct answer/Omission | External Assurance |
|---|---|-----------|--------------|--|---|
| G4-EC1 | Direct economic value generated and distributed. | Fully | 12-15, 37-47 | Economic Performance, Social Performance (Economic Value Generated, Community Development) | No |
| G4-EC2 | Financial implications and other risks and opportunities for the organisation's activities due to climate change. | Fully | 54-56 | Environmental Performance (Energy and Carbon Management). Refer to the 2016 Climate Change CDP Response questions CC5.1, CC5.1a, CC5.1b, CC5.1c, CC6.1, CC6.1a, CC6.1b, CC6.1c | No |
| G4-EC3 | Coverage of the organisation's defined benefit plan obligations. | Fully | n/a | The aggregate total of plan coverage is zero | No |
| G4-EC4 | Financial assistance received from government. | Fully | n/a | PanAust does not receive any significant financial assistance from Governments in the countries in which it has activities, namely Australia, Chile, Laos, Papua New Guinea or Thailand | No |
| Material Aspect - Indirect Economic Impacts | | | | | |
| G4-EC7 | Development and impact of infrastructure investments and services supported. | Fully | 41-47 | Social Performance (Community Development) | No |
| G4-EC8 | Significant indirect economic impacts, including the extent of impacts. | Fully | 37-47 | Social Performance (Economic Value Generated, Community Development) | No |
| Environmental | | | | | |
| Material Aspect - Energy and Climate Change | | | | | |
| G4-DMA | Energy - Disclosure on Management Approach. | Fully | 54-56 | Environmental Performance (Energy and Carbon Management), http://www.panaust.com.au/managing-environmental-challenges | Yes - moderate assurance within the assurance scope - see Assurance Statement on page 80 |
| G4-EN3 | Energy consumption within the organisation. | Fully | 54-56 | Environmental Performance (Energy and Carbon Management). Refer to the 2016 Climate Change CDP Response questions CC10.1a, CC11.2, CC11.3, CC11.3c, CC11.4, CC11.5. PanAust does not generate electricity to sell back to the grid | Yes - moderate assurance within the assurance scope - see Assurance Statement on page 80 |
| G4-EN4 | Energy consumption outside the organisation. | Not | n/a | Refer to the 2016 Climate Change CDP Response question CC14.1 | No |
| G4-EN5 | Energy intensity. | Partially | 54 | Environmental Performance (Energy and Carbon Management). Refer to the 2016 Climate Change CDP Response question CC12.3 | No |
| G4-EN6 | Reduction of energy consumption. | Fully | 54-56 | Environmental Performance (Energy and Carbon Management) | No |
| G4-EN7 | Reductions in energy requirements of products and services. | Fully | n/a | Refer to the 2016 Climate Change CDP Response questions CC3.2, CC3.2a. PanAust's product is concentrate, an intermediate product used by other industry, not the final product | No |
| Material Aspect - Water Management | | | | | |
| G4-DMA | Water - Disclosure on Management Approach. | Fully | 52-53 | Environmental Performance (Water Management), http://www.panaust.com.au/managing-environmental-challenges | No |
| G4-EN8 | Total water withdrawal by source. | Fully | 53 | Environmental Performance (Water Management - Phu Kham and Ban Houayxai Water Usage and Discharge (Megalitres per Year) table) | No |
| G4-EN9 | Water sources significantly affected by withdrawal of water. | Partially | n/a | Impact assessments are used to identify significant sources rather than m3 for this reason we do not report the total number of significantly affected water sources by type, indicating size in m3 | No |
| G4-EN10 | Percentage of total volume of water recycled and reused. | Fully | 53 | Environmental Performance (Water Management - Phu Kham and Ban Houayxai Water Usage and Discharge (Megalitres per Year) table) | No |
| Material Aspects - Energy and Climate Change - Air Quality | | | | | |
| G4-DMA | Emissions - Disclosure on Management Approach. | Fully | 54-56 | Environmental Performance (Energy and Carbon Management). Refer to the 2016 Climate Change CDP Response questions CC1.1, CC1.1a, CC1.2, CC1.2a, CC2.1, CC2.1a, CC2.1b, CC2.1c, CC2.1d, CC2.2, CC2.2a, CC2.2b, CC2.2c, CC2.2d, CC3.1, CC3.1a, CC3.1b, CC3.1c, CC3.3, CC3.3a, CC3.3b, CC3.3c, CC3.3d, www.panaust.com.au/managing-environmental-challenges | Yes - moderate assurance within the assurance scope - see Assurance Statement on page 80 |
| G4-EN15 | Direct greenhouse gas (GHG) emissions (Scope 1). | Fully | 55 | Environmental Performance (Energy and Carbon Management - Greenhouse Gas Emissions (tCO2e) table). Refer to the 2016 Climate Change CDP Response questions CC7.1, CC7.2, CC7.2a, CC7.3, CC7.4, CC8.1, CC8.2, CC8.5, CC8.9, CC9.1, CC9.1a, CC9.2, CC9.2a, CC9.2b, CC9.2c, CC9.2d | Yes - moderate assurance within the assurance scope - see Assurance Statement on page 80 |
| G4-EN16 | Energy indirect greenhouse gas (GHG) emissions (Scope 2). | Fully | 55 | Environmental Performance (Energy and Carbon Management - Greenhouse Gas Emissions (tCO2e) table). Refer to the 2016 Climate Change CDP Response questions CC7.1, CC7.2, CC7.2a, CC7.3, CC7.4, CC8.1, CC8.3, CC8.3a, CC8.5, CC10.1, CC10.1a, CC10.2, CC10.2a, CC10.2b, CC10.2c | Yes - moderate assurance within the assurance scope - see Assurance Statement on page 80 |
| G4-EN17 | Other indirect greenhouse gas (GHG) emissions (Scope 3). | Fully | 55 | Environmental Performance (Energy and Carbon Management - Greenhouse Gas Emissions (tCO2e) table). Refer to the 2016 Climate Change CDP Response questions CC8.9, CC8.9a, CC14.1 | No |
| G4-EN18 | Greenhouse gas (GHG) emissions intensity. | Fully | 54 | Environmental Performance (Energy and Carbon Management - Energy Consumption (Gigajoules) table). Refer to the 2016 Climate Change CDP Response questions CC12.2, CC12.3, CC12.4 | No |
| G4-EN19 | Reduction of greenhouse gas (GHG) emissions. | Fully | 55-56 | Environmental Performance (Energy and Carbon Management). Refer to the 2016 Climate Change CDP Response questions CC3.3a, CC3.3b, CC12.1, CC12.1a, CC14.3, CC14.3a | No |
| G4-EN20 | Emissions of ozone-depleting substances (ODS). | Not | n/a | Not deemed material. | No |
| G4-EN21 | NOx, SOx, and other significant air emissions. | Fully | 56 | Environmental Performance (Air Quality/Dust) NOx and SOx not deemed material. Dust is addressed. | No |
| Material Aspects - Water Management - Tailings and Waste Rock | | | | | |
| G4-DMA | Effluents and Waste - Disclosure on Management Approach. | Fully | 48-52 | Environmental Performance (Tailings and Waste Rock Management, Water Management, Cyanide Management) www.panaust.com.au/managing-environmental-challenges | Yes - limited assurance of tailings and waste rock management within the assurance scope - see Assurance Statement on page 80 |
| G4-EN22 | Total water discharge by quality and destination. | Fully | 53 | Environmental Performance (Water Management - Phu Kham and Ban Houayxai Water Usage and Discharge (Megalitres/Year) table). Refer to the 2016 Water CDP Response | No |
| G4-EN23 | Total weight of waste by type and disposal method. | Not | n/a | General waste not deemed material in the context of the tailings waste generation and acid rock drainage (ARD) management | No |
| G4-EN24 | Total number and volume of significant spills. | Fully | 48 | Environmental Performance. Zero significant environmental incidents, spills or otherwise, occurred in the reporting period | No |
| G4-EN25 | Weight of waste deemed hazardous under the Basel Convention. | Fully | n/a | As prescribed by the Basel Convention, the Company does not recycle or ship any hazardous waste internationally, hence not deemed material | No |
| G4-EN26 | Size, protected status and biodiversity value of water bodies. | Not | n/a | The Company's operations do not discharge to water-bodies or habitats of high biodiversity value; discharges are stringently managed to IFC requirements and background conditions so that there is no significant affect to water-bodies discharged, hence not deemed material | No |
| G4-MM3 | Total amounts of overburden, rock, tailings, and sludges and their associated risks. | Fully | 52 | Environmental Performance (Tailings/Waste Rock Quantities table), www.panaust.com.au/managing-environmental-challenges | Yes - limited assurance of tailings and waste rock management within the assurance scope - see Assurance Statement on page 80 |
| Material Aspect - Product Stewardship | | | | | |
| G4-DMA | Products and Services - Disclosure on Management Approach. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-EN27 | Extent of impact mitigation of environmental impacts of products and services. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-EN28 | Percentage of products sold and their packaging materials that are reclaimed by category. | Fully | n/a | The Company's products are sold in bulk and not packaged for the end customer, hence not deemed material | No |
| Material Aspect - Community Relations - Environmental Grievance Mechanisms | | | | | |
| G4-DMA | Environmental Grievance Mechanisms - Disclosure on Management Approach. | Fully | 36 | Social Performance (2016 Grievances table) | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| G4-EN34 | Number of grievances about environmental impacts. | Fully | 36, 48 | Social Performance (2016 Grievances table - this includes any environmental grievances), Environmental Performance | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| Social | | | | | |
| Labour Practices and Decent Work | | | | | |
| Material Aspect - Employee Engagement - Employment | | | | | |
| G4-DMA | Employment - Disclosure on Management Approach. | Fully | 68-79 | Our People | No |

| GRI Indicator | Description | Reported | Page Ref. | Cross-reference/Direct answer/Omission | External Assurance |
|--|--|-----------|------------|--|---|
| G4-LA1 | Total number and rates of new employee hires and employee turnover by age group, gender, and region. | Partially | 68, 71, 73 | Our People (Workforce Numbers Full-Time Employees by Work Location table, Voluntary Turnover in 2016 - PanAust Voluntary Turnover Average Rate (Per Cent of Total Workforce) table, Lao-Nationals as a Proportion of Supervisor/Professional and Management Roles 2012-2016 chart, Talent Management - Localisation Progress (Lao Operations) Proportion of Lao-Nationals in the Workforce 2011-2016 chart, Workforce Statistics Three Years to December 2016 table) Note that ethnicity is of greater relevance in the region in which the Company operates, hence ethnic background is reported | No |
| G4-LA2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | Fully | n/a | Part-time employees receive the same benefits as full-time employees; temporary workers are engaged for jobs that are not afforded the same benefits due to their limited ability to be able to contribute to production and long-term company growth, hence not deemed material, Refer to 2012 Sustainability Report | No |
| G4-LA3 | Return to work and retention rates after parental leave, by gender. | Not | n/a | Not deemed material in 2016 | No |
| Material Aspect - Safety Culture - Occupational Health and Safety | | | | | |
| G4-DMA | Occupational Health and Safety - Disclosure on Management Approach. | Fully | 58-67 | Health and Safety www.panaust.com.au/health-and-safety | Yes - limited assurance of security management on page 67 within the assurance scope - see Assurance Statement on page 80 |
| G4-LA5 | Percentage of total workforce represented in formal joint management-worker health and safety committees. | Not | n/a | Not deemed material in 2016, Refer to the 2012 Sustainability Report for detail | No |
| G4-LA6 | Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total numbers of work related fatalities, by region and by gender. | Fully | 61 | Health and Safety (Safety Performance - 2014-2016 PanAust Group Reportable Incidents table), Absenteeism not deemed material due to the FIFO/DIDO employment model, Occupational diseases rate - 0.00, Lost Day Rate - 0 (no LTIs in 2016), Note that the 'lost days' are the number of full days where workers are absent from work because of Lost Time Injuries (LTIs). All days from the time of the injury until a return to work are counted, including what would normally be counted as days off on break. This gives a truer account of the impact to the employee due to suffering a workplace injury | No |
| G4-LA7 | Workers with high incidence or high risk of diseases related to their occupation. | Not | n/a | Not deemed material in 2016 | No |
| G4-LA8 | Health and safety topics covered in formal agreements with trade unions. | Fully | n/a | No collective bargaining agreements in place, hence not applicable, Sites select topics based on incident trends and as identified through risk management programs and associated job specific training matrices | No |
| Material Aspect - Workplace Diversity - Diversity and Equal Opportunity | | | | | |
| G4-DMA | Diversity and Equal Opportunity - Disclosure on Management Approach. | Fully | 76-79 | Our People (Workplace Diversity) | No |
| GA-LA12 | Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity. | Fully | 76-79 | Our People (Workplace Diversity, Workforce Statistics Three Years to December 2016) | No |
| Human Rights | | | | | |
| Material Aspect - Security Management | | | | | |
| G4-DMA | Human Rights - Disclosure on Management Approach. | Fully | 21-22 | Governance (Business Conduct - Human Rights, PanAust Human Rights Management Approach Table), www.panaust.com.au/community/managing-human-rights | No |
| G4-HR7 | Percentage of security personnel trained in the organisation's human rights policies or procedures that are relevant to operations. | Fully | 67 | Health and Safety Performance (Security Management) | Yes - limited assurance of security initiatives to ensure compliance with the Voluntary Principles of Security and Human Rights (VPSHR) within the assurance scope - see Assurance Statement on page 80 |
| Society | | | | | |
| Material Aspects - Stakeholder Engagement; Community Relations | | | | | |
| G4-DMA | Local Communities - Disclosure on Management Approach. | Fully | 30-47 | Social Performance (Stakeholder Engagement), http://www.panaust.com.au/community | No |
| G4-S01 | Percentage of operations with implemented local community engagement, impact assessments and development programs. | Fully | 30-47 | Social Performance. 100% of operations (Phu Kham and Ban Houayxai) and the Frieda River Project have stakeholder engagement plans, impact assessments and development programs. | No |
| G4-S02 | Operations with significant actual or potential negative impacts on local communities. | Fully | 30-47 | Social Performance | No |
| G4-MM6 | Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples. | Fully | 36-37 | Social Performance (2016 Grievances table) | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| G4-MM7 | The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes. | Fully | 36-37 | Social Performance (2016 Grievances table) | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| Material Aspect - Business Conduct - Anti-corruption | | | | | |
| G4-DMA | Anti-corruption - Disclosure on Management Approach. | Fully | 20-21 | Governance (Business Conduct - Anti-Bribery and Corruption) | No |
| G4-S03 | Total number and percentage of operations assessed for risks related to corruption and the significant risks identified. | Fully | 20-21 | Governance (Business Conduct - Anti-Bribery and Corruption). PanAust assesses bribery and corruption risks as part of the enterprise risk management process. | No |
| G4-S04 | Communication and training on anti-corruption policies and procedures. | Partially | 20-21 | Governance (Business Conduct - Anti-Bribery and Corruption) | No |
| G4-S05 | Confirmed incidents of corruption and actions taken. | Fully | 20-21 | Governance (Business Conduct - Anti-Bribery and Corruption) | No |
| Material Aspect - Business Conduct | | | | | |
| G4-DMA | Anti-competitive behaviour - Disclosure on Management Approach. | Fully | 20-21 | Governance (Business Conduct) | No |
| G4-S07 | Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes. | Fully | 20-21 | Governance (Business Conduct) | No |
| Material Aspect - Community Relations - Grievance Mechanisms for Impacts on Society | | | | | |
| G4-DMA | Grievance mechanisms for Impacts on Society - Disclosure on Management Approach. | Fully | 36-37 | Social Performance (2016 Grievances table) | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| G4-S011 | Number of grievances about impacts on society. | Fully | 36-37 | Social Performance (2016 Grievances table) | Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 80 |
| Material Aspect - Community Relations - Resettlement | | | | | |
| G4-MM9 | Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process. | Fully | 36-37 | Social Performance (Resettlement, Livelihood Restoration and Compensation, Compensation Paid (US\$) table) | No |
| Material Aspect - Post-Closure Preparedness | | | | | |
| G4-MM10 | Number and percentage of operations with closure plans. | Fully | 46, 54 | Social Performance (Closure Preparedness), Environmental Performance (Land Rehabilitation and Closure), Phu Kham, Ban Houayxai and the Heap Leach Gold Operations have closure plans | No |
| G4-MM11 | Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated. | Fully | 54 | Environmental Performance (Land Rehabilitation and Closure - Land Disturbance and Rehabilitation (Hectares) table) | No |
| Product Responsibility | | | | | |
| Material Aspect - Product Stewardship - Customer Health and Safety | | | | | |
| G4-DMA | Customer Health and Safety - Disclosure on Management Approach. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR1 | Percentage of significant product and service categories for which health and safety impacts are assessed for improvement | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR2 | Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| Material Aspect - Product Stewardship - Product and Service Labelling | | | | | |
| G4-DMA | Product and Service Labelling - Disclosure on Management Approach. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR3 | Type of product and service information required by the organisation's procedure for product and service information labelling, and percentage of significant product and service categories subject to such information requirements. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR4 | Total number of incidents of non-compliance with regulations and voluntary codes concerning the product and service information and labelling, by type of outcomes. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR5 | Results of surveys measuring customer satisfaction. | Not | n/a | The Company does not undertake customer satisfaction surveys. Meetings are held with customers, as required. | No |
| Material Aspect - Product Stewardship - Marketing Communications | | | | | |
| G4-DMA | Marketing Communications - Disclosure on Management Approach. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR6 | Sale of banned or disputed products. | Fully | n/a | The Company does not sell any banned or disputed products, only commodity metals, hence not deemed material in 2016 | No |
| G4-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. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| Material Aspect - Product Stewardship - Compliance | | | | | |
| G4-DMA | Compliance - Disclosure on Management Approach. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| G4-PR9 | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |
| Material Aspect - Product Stewardship | | | | | |
| G4-MM11 | Programs and progress relating to materials stewardship. | Fully | 23 | Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance | No |