

2019 Sustainable Development Report GRI Content Index

This GRI content index provides an overview of our reporting against the GRI Global Reporting Standards. Our 2019 Sustainable Development Report has been developed in accordance with the GRI Standards: Core option.

GRI STANDARD	DISCLOSURE	SDG	LOCATION
GRI 101: Foundation 2016			
General Disclosures			
	Organizational profile		
I02-1	Name of the organization		SDR: 6;AR: 1
I02-2	Activities, brands, products, and services		SDR: 6, 38
I02-3	Location of headquarters		SDR: 6
I02-4	Location of operations		SDR: 6, 38
I02-5	Ownership and legal form		SDR: 6
I02-6	Markets served		SDR: 42-43;AR 9
I02-7	Scale of the organization		SDR: 40; AR: 6
I02-8	Information on employees and other workers	8	SDR: 36-39;AR: 6; pwcs.com.au/who-we-are/our-people/
I02-9	Supply chain		SDR: 32-33
I02-10	Significant changes to the organization and its supply chain		SDR: 32
I02-11	Precautionary Principle or approach		SDR: 26, 44
I02-12	External initiatives		SDR: 7-8, 44; pwcs.com.au/who-we-are/governance/
I02-13	Membership of associations		pwcs.com.au/who-we-are/governance/
	Strategy		
I02-14	Statement from senior decision-maker		SDR: 3
I02-15	Key impacts, risks, and opportunities		SDR: 5-9
	Ethics and integrity		
I02-16	Values, principles, standards, and norms of behaviour	16	SDR: 10; pwcs.com.au/who-we-are/business-principles/
I02-17	Mechanisms for advice and concerns about ethics	16	SDR: 18; pwcs.com.au/contact-us/
	Governance		
I02-18	Governance structure		SDR: 10-11; AR: 5; pwcs.com.au/who-we-are/about-us/ pwcs.com.au/who-we-are/governance/
I02-19	Delegating authority		SDR: 10
I02-20	Executive-level responsibility for economic, environmental, and social topics		SDR: 10
I02-21	Consulting stakeholders on economic, environmental, and social topics	16	SDR: 6, 7, 16, 30-31
I02-22	Composition of the highest governance body and its committees	5, 16	AR: 3-5; pwcs.com.au/who-we-are/about-us
I02-23	Chair of the highest governance body	16	AR: 2-3
I02-25	Conflicts of interest	16	AR: 6
I02-26	Role of highest governance body in setting purpose, values, and strategy		SDR: 10-11; pwcs.com.au/who-we-are/about-us pwcs.com.au/who-we-are/governance/
I02-29	Identifying and managing economic, environmental, and social impacts	16	SDR: 10-11
I02-30	Effectiveness of risk management processes		SDR: 10, 16; pwcs.com.au/who-we-are/governance/
I02-31	Review of economic, environmental, and social topics		SDR: 10, AR: 5
I02-32	Highest governance body's role in sustainability reporting		SDR: 10; AR: 5; pwcs.com.au/who-we-are/about-us/ pwcs.com.au/who-we-are/governance/
I02-34	Nature and total number of critical concerns		SDR: 24-25, 28; AR: 6
GRI 102: General Disclosures 2016			



	Stakeholder engagement		
	I02-40 List of stakeholder groups		SDR: 11, 30
	I02-41 Collective bargaining agreements	8	SDR 36; pwcs.com.au/who-we-are/our-people/
	I02-42 Identifying and selecting stakeholders		SDR: 30-31
	I02-43 Approach to stakeholder engagement		SDR: 16, 30-31
	I02-44 Key topics and concerns raised		SDR: 8, 18, 21, 23, 25, 35, 42
	Reporting practice		
	I02-45 Entities included in the consolidated financial statements		AR: 1
	I02-46 Defining report content and topic Boundaries		SDR: 2, 8
	I02-47 List of material topics		SDR: 8
	I02-48 Restatements of information		AR: 48
	I02-49 Changes in reporting		AR: 47
	I02-50 Reporting period		IFC
	I02-51 Date of most recent report		IFC
	I02-52 Reporting cycle		IFC
	I02-53 Contact point for questions regarding the report		IFC
	I02-54 Claims of reporting in accordance with the GRI Standards		IFC
	I02-55 GRI content index		pwcs.com.au/community-environment/environment/licencing-and-compliance/
	I02-56 External assurance		SDR: 44
GRI 200 Economic Standard Series			
Economic Performance			
GRI 103: Management Approach 2016	I03-1 Explanation of the material topic and its Boundary		SDR: 2
	I03-2 The management approach and its components	1, 5, 8, 12	SDR: 3, 6-9; AR: 2
	I03-3 Evaluation of the management approach		SDR: 6
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	8, 9	SDR 33-34; AR 18-20
Market Presence			
GRI 103: Management Approach 2016	I03-1 Explanation of the material topic and its Boundary		SDR: 3
	I03-2 The management approach and its components		SDR: 3, 6-9, 32; AR: 2
	I03-3 Evaluation of the management approach		SDR: 6
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	8	SDR: 38
	202-2 Proportion of senior management hired from the local community		SDR: 37
Indirect Economic Impacts			
GRI 103: Management Approach 2016	I03-1 Explanation of the material topic and its Boundary		SDR: 6-9
	I03-2 The management approach and its components		SDR: 6-9
	I03-3 Evaluation of the management approach		SDR: 6-9
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	7, 9, 11	AR: 2
	203-2 Significant indirect economic impacts	8, 10, 17	SDR: 32, 34
Procurement Practices			
GRI 103: Management Approach 2016	I03-1 Explanation of the material topic and its Boundary		SDR: 32
	I03-2 The management approach and its components	1, 5, 8, 12	SDR: 32; pwcs.com.au/work-with-us/contractors/ pwcs.com.au/work-with-us/suppliers/
	I03-3 Evaluation of the management approach		SDR: 32; pwcs.com.au/who-we-are/business-principles/
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	12	SDR: 32

Anti-corruption				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary			pwcs.com.au/who-we-are/business-principles/ pwcs.com.au/who-we-are/governance/
	103-2 The management approach and its components			pwcs.com.au/who-we-are/business-principles/ pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach			pwcs.com.au/who-we-are/business-principles/ pwcs.com.au/who-we-are/governance/
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	16		SDR: 10
Anti-competitive Behaviour				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary			pwcs.com.au/who-we-are/governance/
	103-2 The management approach and its components			pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach			pwcs.com.au/who-we-are/governance/
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	16		SDR: 10
GRI 300 Environmental Standards Series				
Energy				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary			SDR: 26; pwcs.com.au/community-environment/environmental-footprint/energy-efficiency-and-emissions/
	103-2 The management approach and its components	12, 13, 14, 15		SDR: 26; pwcs.com.au/community-environment/environmental-footprint/energy-efficiency-and-emissions/
	103-3 Evaluation of the management approach			SDR: 26; pwcs.com.au/community-environment/environmental-footprint/energy-efficiency-and-emissions/
GRI 302: Energy 2016	302-1 Energy consumption within the organization	7, 8, 12, 13		SDR: 26; pwcs.com.au/community-environment/environmental-footprint/energy-efficiency-and-emissions/ cleanenergyregulator.gov.au/NGER/
	302-2 Energy consumption outside of the organization	7, 8, 12, 13		SDR: 26; pwcs.com.au/community-environment/environmental-footprint/energy-efficiency-and-emissions/ cleanenergyregulator.gov.au/NGER/
	302-3 Energy intensity	7, 8, 12, 13		SDR: 26
	302-4 Reduction of energy consumption	7, 8, 12, 13		SDR: 26
Water				
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary			SDR: 24, 27; pwcs.com.au/community-environment/environmental-footprint/water-consumption/
	103-2 The management approach and its components	12, 13, 14, 15		SDR: 24, 27; pwcs.com.au/community-environment/environmental-footprint/water-consumption/
	103-3 Evaluation of the management approach			SDR: 24, 27; pwcs.com.au/community-environment/environmental-footprint/water-consumption/
GRI 303: Water 2016	303-1 Water withdrawal by source	6		SDR: 27; pwcs.com.au/community-environment/environmental-footprint/water-consumption/
	303-3 Water recycled and reused	6, 8, 12		SDR: 27; pwcs.com.au/community-environment/environmental-footprint/water-consumption/

GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource		SDR: 25-27
Biodiversity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 26; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
	103-2 The management approach and its components	12, 13, 14, 15	SDR: 26; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
	103-3 Evaluation of the management approach		SDR: 26; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6, 14, 15	SDR: 26; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
	304-2 Significant impacts of activities, products, and services on biodiversity	6, 14, 15	SDR: 26; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	6, 14, 15	SDR: 26-27; pwcs.com.au/community-environment/environment/environmental-footprint/land-use-and-biodiversity/
Emissions			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	3	SDR: 16, 20-21; pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/
	103-2 The management approach and its components	3, 12, 13, 14, 15	SDR: 16, 20-21; pwcs.com.au/community-environment/environment/environmental-footprint/energy-efficiency-and-emissions/
	103-3 Evaluation of the management approach		SDR: 26
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	3, 12, 13, 14, 15	SDR: 26
	305-2 Energy indirect (Scope 2) GHG emissions	3, 12, 13, 14, 15	SDR: 26
	305-4 GHG emissions intensity	13, 14, 15	SDR: 26
	305-5 Reduction of GHG emissions		SDR: 26
Effluents and Waste			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 16, 28; pwcs.com.au/community-environment/environment/environmental-footprint/waste/ pwcs.com.au/community-environment/environment/water/
	103-2 The management approach and its components	12, 13, 14, 15	SDR: 16, 28; pwcs.com.au/community-environment/environment/environmental-footprint/waste/ pwcs.com.au/community-environment/environment/water/
	103-3 Evaluation of the management approach		SDR: 16, 28; pwcs.com.au/community-environment/environment/environmental-footprint/waste/ pwcs.com.au/community-environment/environment/water/



GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	3, 6, 12, 14	SDR: 24, 25, 28; pwcs.com.au/community-environment/environment/water/ ; pwcs.com.au/community-environment/environment/licencing-and-compliance/
	306-2 Waste by type and disposal method		SDR: 29
	306-3 Significant spills		SDR: 24, 25, 28; AR: 6; pwcs.com.au/community-environment/environment/water/
	306-4 Transport of hazardous waste		SDR: 29
	306-5 Water bodies affected by water discharges and/or runoff	6, 15	SDR: 24; pwcs.com.au/community-environment/environment/water/
Environmental Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR 16-28; pwcs.com.au/community-environment/environment/licencing-and-compliance/
	103-2 The management approach and its components	12, 13, 14, 15	SDR 16-28, 44; pwcs.com.au/community-environment/environment/licencing-and-compliance/
	103-3 Evaluation of the management approach		SDR 16-28; pwcs.com.au/community-environment/environment/licencing-and-compliance/
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	16	SDR: 18, 20, 24, 28
Supplier Environmental Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 32
	103-2 The management approach and its components		SDR: 32
	103-3 Evaluation of the management approach		SDR: 32
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		SDR: 32
GRI 400 Social Standards Series			
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	10	SDR: 36, 38; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components	1, 5, 8, 12	SDR: 36, 38; AR: 10-11; pwcs.com.au/who-we-are/our-people/
	103-3 Evaluation of the management approach		SDR: 36, 38; pwcs.com.au/who-we-are/our-people/
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5, 8	SDR: 39
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	8	SDR 39; pwcs.com.au/work-with-us/careers/why-work-with-us/
	401-3 Parental leave		pwcs.com.au/who-we-are/our-people/
Labor/Management Relations			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 36, 38; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components	1, 5, 8, 12	SDR: 36, 38; pwcs.com.au/who-we-are/our-people/
	103-3 Evaluation of the management approach		SDR: 36, 38; pwcs.com.au/who-we-are/our-people/
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	8	SDR: 36; pwcs.com.au/media/2195/enterprise-agreement-2018.pdf

Occupational Health and Safety			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 12-15; pwcs.com.au/what-we-do/health-safety/
	103-2 The management approach and its components	1, 3, 5, 8, 12	SDR: 12-15; pwcs.com.au/what-we-do/health-safety/
	103-3 Evaluation of the management approach		SDR: 12-15; pwcs.com.au/what-we-do/health-safety/
GRI 403: Occupational Health and Safety 2016	403-1 Workers representation in formal joint management-worker health and safety committees	8	SDR: 44; pwcs.com.au/what-we-do/health-safety/
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	3, 8	SDR: 12-15; pwcs.com.au/what-we-do/health-safety/
	403-4 Health and safety topics covered in formal agreements with trade unions		SDR: 44
Training and Education			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 36-38; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components	1, 5, 8, 12	SDR: 36-38; pwcs.com.au/who-we-are/our-people/
	103-3 Evaluation of the management approach		SDR: 36-38; pwcs.com.au/who-we-are/our-people/
	404-2 Programs for upgrading employee skills and transition assistance programs	4, 8	SDR: 36-38; pwcs.com.au/who-we-are/our-people/
	404-3 Percentage of employees receiving regular performance and career development reviews	5, 8	SDR: 10, 38
Diversity and Equal Opportunity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 38; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components	1, 5, 8, 10, 12	SDR: 38; pwcs.com.au/who-we-are/our-people/
	103-3 Evaluation of the management approach		SDR: 38; pwcs.com.au/who-we-are/our-people/
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5, 8	SDR: 38, 39; pwcs.com.au/who-we-are/governance/ pwcs.com.au/who-we-are/our-people/
	405-2 Ratio of basic salary and remuneration of women to men		SDR: 38
Non-discrimination			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 38; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components	1, 5, 8, 10, 12	SDR: 38; pwcs.com.au/who-we-are/our-people/
	103-3 Evaluation of the management approach		SDR: 38; pwcs.com.au/who-we-are/our-people/
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5, 8, 16	SDR: 10
Freedom of Association and Collective Bargaining			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 36; pwcs.com.au/who-we-are/our-people/
	103-2 The management approach and its components		SDR: 36; pwcs.com.au/who-we-are/our-people/ pwcs.com.au/media/2195/enterprise-agreement-2018.pdf
	103-3 Evaluation of the management approach		SDR: 36; pwcs.com.au/who-we-are/our-people/
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	8	SDR: 36; pwcs.com.au/who-we-are/our-people/

Security Practices			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		pwcs.com.au/what-we-do/health-safety/ pwcs.com.au/what-we-do/accessing-our-site/
	103-2 The management approach and its components		pwcs.com.au/what-we-do/health-safety/ pwcs.com.au/what-we-do/accessing-our-site/
	103-3 Evaluation of the management approach		pwcs.com.au/what-we-do/health-safety/ pwcs.com.au/what-we-do/accessing-our-site/
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	16	SDR: 9, 32; pwcs.com.au/what-we-do/health-safety/ pwcs.com.au/what-we-do/accessing-our-site/
Local Communities			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 30-31
	103-2 The management approach and its components	1, 5, 8, 12	SDR: 30-31; pwcs.com.au/community-environment/community-relationships/
	103-3 Evaluation of the management approach		SDR: 30-31
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		SDR: 30-31
	413-2 Operations with significant actual and potential negative impacts on local communities		SDR: 16
Supplier Social Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		SDR: 9, 32
	103-2 The management approach and its components	1, 5, 8, 12	SDR: 9, 32 pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach		SDR: 9, 32
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		SDR: 9, 32
	414-2 Negative social impacts in the supply chain and actions taken		SDR: 9; pwcs.com.au/who-we-are/governance/
Public Policy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		pwcs.com.au/who-we-are/governance/
	103-2 The management approach and its components	1, 5, 8, 12	pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach		pwcs.com.au/who-we-are/governance/
GRI 415: Public Policy 2016	415-1 Political contributions	16	pwcs.com.au/who-we-are/governance/
Customer Privacy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		pwcs.com.au/who-we-are/governance/
	103-2 The management approach and its components		pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach		pwcs.com.au/who-we-are/governance/
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	16	SDR: 10; pwcs.com.au/who-we-are/governance/
Socioeconomic Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary		pwcs.com.au/who-we-are/governance/
	103-2 The management approach and its components		pwcs.com.au/who-we-are/governance/
	103-3 Evaluation of the management approach		pwcs.com.au/who-we-are/governance/
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	16	SDR: 10, pwcs.com.au/who-we-are/governance/

AR = Port Waratah's Annual Report 2019

IFC = Inside Front Cover, 2019 Sustainable Development Report

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