

G3 Content Index - Financial Services Sector Supplement

Application Level		A+	Assured by	NetBalance		
STANDARD DISCLOSURES PART I: Profile Disclosures						
1. Strategy and Analysis						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
1.1	Statement from the most senior decision-maker of the organization.	Fully	Sustainability Report, page 4-5			
1.2	Description of key impacts, risks, and opportunities.	Fully	Sustainability Report, pages 4-5, 44			
2. Organizational Profile						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
2.1	Name of the organization.	Fully	Sustainability Report, page 3			
2.2	Primary brands, products, and/or services.	Fully	Sustainability Report, page 6			
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	Sustainability Report, page 6			
2.4	Location of organization's headquarters.	Fully	Sustainability Report, page 6			
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	Sustainability Report, page 6			
2.6	Nature of ownership and legal form.	Fully	Sustainability Report, page 6			
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	Sustainability Report, page 6-7			
2.8	Scale of the reporting organization.	Fully	Sustainability Report, page 6-7			
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	Sustainability Report, page 6-7			
2.10	Awards received in the reporting period.	Fully	No awards were received in the reporting period.			
3. Report Parameters						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	Sustainability Report, page 3			
3.2	Date of most recent previous report (if any).	Fully	Sustainability Report, page 3			
3.3	Reporting cycle (annual, biennial, etc.)	Fully	Sustainability Report, page 3			
3.4	Contact point for questions regarding the report or its contents.	Fully	Sustainability Report, page 3			
3.5	Process for defining report content.	Fully	Sustainability Report, page 45			
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	Sustainability Report, page 3			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	Sustainability Report, page 3			
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	Sustainability Report, page 3			
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.	Fully	Sustainability Report, page 3			
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	Sustainability Report, page 3			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	Sustainability Report, page 3			
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	GRI Content Index: http://australianethical.com.au/sustainability-reports			
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	Sustainability Report, page 45-47			

4. Governance, Commitments, and Engagement							
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
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	Sustainability Report, page 10				
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	Sustainability Report, page 10				
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	Sustainability Report, page 10; Annual Report, pages 8 -10				
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	Sustainability Report, pages 14-15				
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	Fully	Sustainability Report, page 12, Annual Report, pages 20-21, 57				
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	Sustainability Report, page 12				
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	Fully	Sustainability Report, pages 10-11				
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.	Fully	Sustainability Report, pages 9, 11-12				
4.9	Procedures of the highest governance body for overseeing the organization'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.	Fully	Sustainability Report, page 10				
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Fully	Sustainability Report, page 11				
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Fully	Sustainability Report, page 13				
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Fully	Sustainability Report, page 13				
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	Fully	Sustainability Report, page 13				
4.14	List of stakeholder groups engaged by the organization.	Fully	Sustainability Report, page 14				
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	Sustainability Report, pages 14, 45				
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	Sustainability Report, pages 14-16, 30, 44				
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Fully	Sustainability Report, pages 14-16				
STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)							
G3 DMA	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
DMA PS	Disclosure on Management Approach PS						
Aspects	Product Portfolio	Fully	Sustainability Report, pages 28-30				
FS1	Policies with specific environmental and social components applied to business lines.	Fully	Sustainability Report, page 9				
FS2	Procedures for assessing and screening environmental and social risks in business lines.	Fully	Sustainability Report, pages 29-30				
FS3	Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions.	Not			Not applicable	As per the sector supplement, this indicator does not apply to asset management as the specific asset management issues related to screening and engagement are covered in indicators FS11 and FS5.	
FS4	Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines.	Fully	Sustainability Report, page 29				
FS5	Interactions with clients/investees/business partners regarding environmental and social risks and opportunities.	Fully	Sustainability Report, pages 15, 30-31				

	Audits	Fully	Sustainability Report, pages 29-30				
	Active Ownership	Fully	Sustainability Report, pages 30-32				
DMA EC	Disclosure on Management Approach EC						
Aspects	Economic Performance ^{COMM}	Fully	Sustainability Report, pages 41-42				
	Market presence	Fully	Sustainability Report, page 44				
	Indirect economic impacts	Fully	Sustainability Report, page 44				
DMA EN	Disclosure on Management Approach EN						
Aspects	Materials	Fully	Sustainability Report, pages 34-35				
	Energy	Fully	Sustainability Report, pages 35-37				
	Water	Fully	Sustainability Report, pages 37-38				
	Biodiversity	Fully	GRI Content Index: EN11, EN12, EN13, EN14, EN15				
	Emissions, effluents and waste	Fully	Sustainability Report, pages 39-40				
	Products and services	Fully	Sustainability Report, page 40				
	Compliance	Fully	Sustainability Report, page 40				
	Transport	Fully	Sustainability Report, pages 34, 38				
	Overall	Fully	Sustainability Report, pages 9, 34				
DMA LA	Disclosure on Management Approach LA						
Aspects	Employment	Fully	Sustainability Report, pages 17-19, 21-22				
	Labor/management relations	Fully	GRI Content Index: LA4, LA5				
	Occupational health and safety ^{COMM}	Fully	Sustainability Report, pages 22-23; GRI Content Index: LA6, LA8, LA9				
	Training and education	Fully	Sustainability Report, pages 20-21				
	Diversity and equal opportunity	Fully	Sustainability Report, pages 9, 11, 18				
DMA HR	Disclosure on Management Approach HR						
Aspects	Investment and procurement practices	Fully	Sustainability Report, page 30; GRI Content Index: HR2, HR3				
	Non-discrimination	Fully	Sustainability Report, pages 9, 18				
	Freedom of association and collective bargaining	Fully	Sustainability Report, page 9; GRI Content Index: HR5				
	Child labor	Fully	Sustainability Report, page 9; GRI Content Index: HR6				
	Forced and compulsory labor	Fully	Sustainability Report, page 9; GRI Content Index: HR7				
	Security practices	Fully	Sustainability Report, page 9; GRI Content Index: HR8				
	Indigenous rights	Fully	Sustainability Report, pages 9, 18				
DMA SO	Disclosure on Management Approach SO						
Aspects	Community	Fully	Sustainability Report, pages 4, 15-16, 24				
	Corruption	Fully	Sustainability Report, pages 11-12, 26				
	Public policy	Fully	Sustainability Report, pages 11-12, 26-27				
	Anti-competitive behavior	Fully	Sustainability Report, pages 11-12, 27				
	Compliance	Fully	Sustainability Report, pages 11-12, 27				
DMA PR	Disclosure on Management Approach PR						
Aspects	Customer health and safety	Fully	GRI Content Index: PR1, PR2				
	Product and service labelling	Fully	Sustainability Report, pages 11, 32-33				
FS15	Policies for the fair design and sale of financial products and services.	Fully	Sustainability Report, pages 11, 32-33				
	Marketing communications	Fully	Sustainability Report, pages 11, 32-33				
	Customer privacy	Fully	Sustainability Report, pages 11, 33				
	Compliance	Fully	Sustainability Report, pages 11-12, GRI Content Index: PR9				

STANDARD DISCLOSURES PART III: Performance Indicators

Product and Service Impact

Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Product portfolio							
FS6	Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector.	Fully	Sustainability Report, pages 28-29				
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.	Not			Not applicable	As per the sector supplement, this indicator excludes asset management since this is reported under indicator FS11.	

FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose.	Not			Not applicable	As per the sector supplement, this indicator excludes asset management since this is reported under indicator FS11.	
Audit							
FS9	Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures.	Fully	Sustainability Report, pages 29-30				
Active ownership							
FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues.	Fully	Sustainability Report, page 30				
FS11	Percentage of assets subject to positive and negative environmental or social screening.	Fully	Sustainability Report, page 30				
FS12	Voting polic(ies) applied to environmental or social issues for shares over which the reporting organization holds the right to vote shares or advises on voting.	Fully	Sustainability Report, pages 31-32				
Economic							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Economic performance							
EC1 _{COMM}	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	Sustainability Report, pages 41-42				
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Fully	Sustainability Report, page 43				
EC3	Coverage of the organization's defined benefit plan obligations.	Fully	Sustainability Report, page 43				
EC4	Significant financial assistance received from government.	Fully	Sustainability Report, page 43				
Market presence							
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Not			Not available	Australian Ethical has not reported this information for the 2010-11 year as comparable minimum wage data for the financial sector in Canberra was unavailable. The company is committed to reporting on this indicator in the medium term.	2013
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	Sustainability Report, page 44				
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	Fully	Sustainability Report, page 44				
Indirect economic impacts							
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Fully	Sustainability Report, page 44				
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	Australian Ethical, through its investment approach, has an indirect economic impact via the promotion of ESG factors in the wider economy. While the extent of impact is difficult to measure, the adoption of ESG factors by a growing number of mainstream institutional investors in Australia is significant and central to Australian Ethical's vision of future investing.				
Environmental							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Materials							
EN1	Materials used by weight or volume.	Fully	Sustainability Report, pages 34-35				
EN2	Percentage of materials used that are recycled input materials.	Fully	Sustainability Report, page 34				
Energy							
EN3	Direct energy consumption by primary energy source.	Fully	Sustainability Report, pages 35-36				
EN4	Indirect energy consumption by primary source.	Fully	Sustainability Report, pages 35-36				
EN5	Energy saved due to conservation and efficiency improvements.	Fully	Sustainability Report, pages 35-37				

EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	Sustainability Report, pages 35-37				
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Fully	Sustainability Report, pages 35-37				
Water							
EN8	Total water withdrawal by source.	Fully	Sustainability Report, pages 37-38				
EN9	Water sources significantly affected by withdrawal of water.	Fully	Water is supplied to Australian Ethical's offices by ActewAGL. ActewAGL provides water services to the people of the Australian Capital Territory (ACT). The ACT draws its water supply from two separate catchment systems, the Cotter River catchment and the Googong system. These water sources are not significantly affected by Australian Ethical's water use.				
EN10	Percentage and total volume of water recycled and reused.	Fully	During 2010–11, zero cubic metres of water were recycled/re-used (zero per cent of total water use). Australian Ethical's office at Trevor Pearcey House does not recycle or re-use water. Trevor Pearcey House does have rainwater tanks which collect water from the roof for use in flushing the toilets; however, this is not counted under this indicator.				
Biodiversity							
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Fully	Australian Ethical's offices during 2010–11 were located in an urban environment in the Canberra suburb of Bruce which is not located in, or adjacent to, protected areas or areas of high biodiversity value.				
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Fully	Australian Ethical, through its activities, products and services, seeks to preserve endangered eco-systems and biodiversity. During 2010–11 the company did not have a significant impact on biodiversity in protected areas and areas of high biodiversity value outside protected areas.				
EN13	Habitats protected or restored.	Fully	During 2010–11 Australian Ethical was not directly involved in the protection or restoration of habitat.				
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	As outlined in the Australian Ethical Charter, Australian Ethical seeks to preserve endangered eco-systems and biodiversity. In addition to selecting every investment with which we are involved in accordance with the Charter, Australian Ethical aims to conduct its operations in accordance with the tenets of the Charter.				
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Fully	Australian Ethical's offices are located in an urban environment in the Canberra suburb of Bruce. There are no IUCN Red List species or national conservation list species with habitats in the area affected by operations.				
Emissions, effluents and waste							
EN16 ^{COMM}	Total direct and indirect greenhouse gas emissions by weight.	Fully	Sustainability Report, pages 39-40				
EN17	Other relevant indirect greenhouse gas emissions by weight.	Fully	Sustainability Report, pages 39-40				
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	Sustainability Report, pages 39-40				

EN19	Emissions of ozone-depleting substances by weight.	Not			Not material	Australian Ethical is an office based company. Emissions of ozone-depleting substances is considered to be a non-material issue for Australian Ethical. The company does not measure or report on this issue.	
EN20	NOx, SOx, and other significant air emissions by type and weight.	Not			Not material	Australian Ethical is an office based company. Emissions of NOx, SOx, and other air emissions is considered to be a non-material issue for Australian Ethical. The company does not measure or report on this issue.	
EN21	Total water discharge by quality and destination.	Not			Not material	Water discharged by Australian Ethical is limited to rainwater and domestic sewage. The company does not discharge effluents or process water to a facility for treatment.	
EN22 ^{COMM}	Total weight of waste by type and disposal method.	Fully	Sustainability Report, pages 39-40				
EN23	Total number and volume of significant spills.	Fully	As an office based company, Australian Ethical does not directly handle oil or fuel; however, small amounts of cleaning products are stored on-site. There were no significant spills recorded during 2010-11.				
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.	Not			Not material	The majority of Australian Ethical's waste is general office waste, not deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII. A small proportion may be considered hazardous (e.g. batteries etc); however, this is not considered to be material. The company does not measure or report on this issue.	
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Not			Not material	As noted above, water discharged by Australian Ethical is limited to rainwater and domestic sewage. The limited amount of runoff from Trevor Pearcey House does not significantly affect the biodiversity value of the local urban water bodies, Lake Burley Griffin and Lake Ginninderra.	
Products and services							
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	Sustainability Report, pages 8-9, 34-35				
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Not			Not applicable	With the exception of marketing documents, Australian Ethical does not produce a physical product that can be recycled at the end of its useful life. Enquirers receiving Australian Ethical's marketing documents may recycle the paper; however, it is not possible to determine what percentage of the total documents mailed this would comprise.	
Compliance							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	Sustainability Report, page 40				
Transport							
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Fully	Sustainability Report, page 38				
Overall							
EN30	Total environmental protection expenditures and investments by type.	Fully	Sustainability Report, page 40				

Social: Labor Practices and Decent Work							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Employment							
LA1	Total workforce by employment type, employment contract, and region.	Fully	Sustainability Report, page 17				
LA2	Total number and rate of employee turnover by age group, gender, and region.	Fully	Sustainability Report, page 19				
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	Sustainability Report, pages 21-22				
Labor/management relations							
LA4	Percentage of employees covered by collective bargaining agreements.	Fully	All of Australian Ethical's staff are employed under individual contracts.				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	Australian Ethical does not have a minimum period for notifying employees of operational change. The company does, however, comply with all contractual and legislative requirements in relation to staff entitlements in the event of a position being made redundant.				
Occupational health and safety							
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Fully	Australian Ethical does not have a joint management – worker health and safety committee. Employees are encouraged to raise OHS issues with their manager or human resources manager. This is covered during induction and is discussed quarterly at staff meetings.				
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Fully	Sustainability Report, pages 22-23				
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Not			Not material	Australian Ethical is not present in countries with high rates of communicable diseases, nor is it in an industry linked to specific diseases or conditions. As a result, the company does not have a targeted education program in this area.	
LA9	Health and safety topics covered in formal agreements with trade unions.	Fully	Australian Ethical does not have formal agreements with trade unions.				
Training and education							
LA10	Average hours of training per year per employee by employee category.	Fully	Sustainability Report, pages 20-21				
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	Sustainability Report, page 21				
LA12	Percentage of employees receiving regular performance and career development reviews.	Fully	Sustainability Report, page 20				
Diversity and equal opportunity							
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Partially	Australian Ethical collects data on the gender breakdown of governance bodies and employee groups. See Sustainability Report, page 18.		Not available	Australian Ethical intends to include employees and governance bodies by age group in the 2012 report. Australian Ethical does not collect data according to minority group membership.	2012
LA14	Ratio of basic salary of men to women by employee category.	Fully	Sustainability Report, page 18				
Social: Human Rights							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Investment and procurement practices							
HR1 ^{COMM}	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Fully	Sustainability Report, pages 29-30				
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Not			Not material	As an office-based company providing financial services and products, Australian Ethical does not consider human rights risks in its supply chain to be material. No policy on suppliers and their exposure to human rights risks was in place during 2010–11.	

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.	Not			Not material	As an office-based company providing financial services and products, Australian Ethical does not consider human rights risks within its own operations to be material. The company does not measure or report on employee training or policies and procedures concerning human rights relevant to its operations.
Non-discrimination						
HR4	Total number of incidents of discrimination and actions taken.	Fully	Sustainability Report, page 18			
Freedom of association and collective bargaining						
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.	Fully	Australian Ethical's operations are typically office-based and do not involve operations with a high human rights risk exposure. We have not identified any operations in sectors or geographical areas that constitute a risk to the right to exercise freedom of association and collective bargaining.			
Child labor						
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Fully	Australian Ethical's operations are typically office-based and do not involve operations with a high human rights risk exposure. We have not identified any operations in sectors or geographical areas that carry significant risks of incidents of child labour or hazardous work for young people.			
Forced and compulsory labor						
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	Australian Ethical's operations are typically office-based and do not involve operations with a high human rights risk exposure. Australian Ethical has no operations in countries or sectors that carry risks of forced or compulsory labour.			
Security practices						
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Fully	Australian Ethical's operations are typically office-based and do not involve operations with a high human rights risk exposure. The company does not employ any security staff, and therefore does not need to communicate human rights policies to security officers.			
Indigenous rights						
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Fully	Sustainability Report, page 18			
Social: Society						
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	To be reported in
Community						
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	Sustainability Report, pages 14-16			
FS13	Access points in low-populated or economically disadvantaged areas by type.	Not			Not applicable	As per the sector supplement, this indicator is not relevant for asset management.
FS14	Initiatives to improve access to financial services for disadvantaged people.	Fully	Sustainability Report, page 16			
Corruption						
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	Sustainability Report, page 26			
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Fully	Sustainability Report, page 26			
SO4	Actions taken in response to incidents of corruption.	Fully	Sustainability Report, page 26			
Public policy						
SO5	Public policy positions and participation in public policy development and lobbying.	Fully	Sustainability Report, page 26			
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	Sustainability Report, page 27			

Anti-competitive behavior							
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fully	Sustainability Report, page 27				
Compliance							
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	Sustainability Report, page 27				
Social: Product Responsibility							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Customer health and safety							
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.	Not			Not applicable	Investment products and services provided by the company do not fall into the parameters of this particular indicator. However, the company does consider the health and safety impacts of investee products as outlined in the Australian Ethical Charter.	
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.	Not			Not applicable	As with the PR1 indicator above, while certain regulations and codes with regards to health and safety impacts are considered through the Australian Ethical Charter, the incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of business products and services are not relevant to company operations. Investment products and services provided by the company do not fall into the parameters of this particular indicator.	
Product and service labelling							
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Fully	Sustainability Report, page 32				
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Fully	Sustainability Report, page 32				
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Fully	Sustainability Report, page 32				
FS16	Initiatives to enhance financial literacy by type of beneficiary.	Fully	Sustainability Report, pages 16, 32				
Marketing communications							
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	Sustainability Report, page 32-33				
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	Sustainability Report, page 32				
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	Sustainability Report, page 33				
Compliance							
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	There were no fines for non-compliance with laws and regulations concerning the provision and use of products and services in 2010-11.				