PanAust Sustainability Report 2017 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	10-12	Managing Director's Review.	No
G4-2	Description of key impacts, risks, and opportunities.	Fully	5-7, 10-12,13-14, 39-40	Materiality and Scope of this Report, Managing Director's Review, 2017 Highlights and Future Challenges, Governance (Risk Management).	No
			Organisational Profile		
G4-3	Name of the organisation.	Fully	1	Company Profile.	No
G4-4	Primary brands, products, and/or services.	Fully	1, 19-24, 36	Company Profile, Economic Performance, Governance (Product Stewardship), www.panaust.com.au/corporate-governance.	No
G4-5	Location of organisation's headquarters.	Fully	I, 4	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, 4	Company Profile.	No
G4-7	Nature of ownership and legal form.	Fully	1, 108	Company Profile, Company Ownership Profile.	No
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	36, 51	Governance (Product Stewardship), Social Performance (PanAust's Stakeholder and Interested Parties table: Customers (smelters and refineries)) www.panaust.com.au/corporate-governance.	No
G4-9	Scale of the reporting organisation.	Fully	1 , 4, 5-7,19-26, 92, 108	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 employments numbers (such as seasonal variations in employment in the tourism or agricultural industries.	Fully	102, 104	Our People (Workplace Diversity).	Yes - limited assurance of gender diversity in the Laos workforce - within the assurance scope - see Assurance Statement on page 107
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	36, 54-55, 59-62, 66, 89-90	Governance (Business Conduct - Sustainability in the Supply Chain, Product Stewardship), Social Performance (Economic Value Generated, Community Development in Laos, Case Study: Promoting Community-Led Development Contributes to Prosperous Communities in Laos, Enterprise Development - Supporting Local Businesses), Health and Safety (Security Management),www.panaust.com.au/corporate-governance.	Yes - limited assurance of security management with respect to VPSHR within the assurance scope - see Assurance Statement on page 107

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
G4-13	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	1, 10-12, 108	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	39-40	Governance (Risk Management).	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	29-30, 35, 74, 76, 81, 89-90	Governance (External Standards, Principles and Guidelines - IFC Performance Standards on Environmental and Social Sustainability, MCA Enduring Value, ICMM Sustainable Development Framework, GRI Sustainability Reporting Standards), Governance (Business Conduct - Human Rights - Universal Declaration of Human Rights), Environmental Performance (Cyanide Management Code, Carbon Disclosure Project, ICMM Principles for Climate Change Design), Health and Safety (OHSAS18001, Security Management - Voluntary Principles on Security and Human Rights).	Yes - limited assurance of security management with respect to VPSHR within the assurance scope - see Assurance Statement on page 107
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	29-30	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	108	Company Ownership Profile.	No
G4-18	Process for defining the report content and the Aspect boundaries.	Fully	5-7	Materiality and Scope of this Report.	Yes, limited assurance
G4-19	List all material aspects identified in the process for defining report content.	Fully	5-7	Materiality and Scope of this Report.	Yes, limited assurance
G4-20	For each material aspect, report the aspect boundary within the organisation.	Fully	5-7	Materiality and Scope of this Report. Coverage of each material issue in the Report includes details on the aspect boundary per material issue.	Yes - limited assurance for material issues within the assurance scope - see Assurance Statement on page 107
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 details on the aspect boundary per material issue.	No
G4-22	Report the effect of any restatements of information provided in previous reports.	Fully	1, 4	Company Profile.	No
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect boundaries.	Fully	1, 4, 5-7	Company Profile, Materiality and Scope of this Report.	No
	Stakeholder Engagement				
G4-24	List of stakeholder groups.	Fully	49-52	Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table).	No
G4-25	Basis for identification and selection of stakeholders.	Fully	47-52	Social Performance (Stakeholder Engagement).	No
G4-26	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	5-7, 49-52	Materiality and Scope of this Report, Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table).	No

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
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	49-52	Social Performance (Stakeholder Engagement - PanAust's Stakeholders and Interested Parties table).	No
Report Profile					
G4-28	Reporting period (eg. fiscal/calendar year) for information provided.	Fully	7	Materiality and Scope of this Report (Report Scope).	No
G4-29	Date of most recent previous report (if any).	Fully	7	Materiality and Scope of this Report (Report Scope).	No
G4-30	Reporting cycle (annual, biennial, etc.).	Fully	7	Materiality and Scope of this Report (Report Scope).	No
G4-31	Contact point for questions regarding the report or its contents.	Fully	7	Materiality and Scope of this Report.	No
G4-32	Report the 'in accordance' option.	Fully	5, 107	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 107
G4-33	Organisation's policy and current practice with regard to seeking external assurance.	Fully	5, 107	Materiality and Scope of this Report (4. Material Issues are Verified), Assurance Statement.	Yes - limited assurance - see Assurance Statement on page 107
Governance					
G4-34	Governance Structure.	Fully	29	Governance (Sustainability Structure).	No
Ethics and Integrity					
G4-56	Describe values, principles, standards and norms of behaviour such as code of conduct.	Fully	17-18, 29-35, 92	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	33-35, 92	Governance (Business Conduct), Our People.	No
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour.	Fully	33-35, 101	Governance (Business Conduct - The Whistleblower Standard and Service), Our People - Aligning Employees with Company Policies and Business Systems - 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	19-26	Economic Performance.	No
G4-EC1	Direct economic value generated and distributed.	Fully	19-26,54-66	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	76-78	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 (*Due to the earlier publication of the 2017 Business Review and Sustainability Report, the 2017 CDP Report is not yet available for reference, hence the references to the 2016 CDP Report*).	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	57-66	Social Performance (Community Development).	No
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	Fully	54-66	Social Performance (Economic Value Generated, Community Development).	No

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
		Environmental			
		Material Aspect - Energy and Climate Change			
G4-DMA	Energy - Disclosure on Management Approach.	Fully	76-78	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 107
G4-EN3	Energy consumption within the organisation.	Fully	76-78	Environmental Performance (Energy and Carbon Management tables), 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 107
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.	Fully	76	Environmental Performance (Energy and Carbon Management), Refer to the 2016 Climate Change CDP Response question CC12.3 (*).	Yes - moderate assurance within the assurance scope - see Assurance Statement on page 107
G4-EN6	Reduction of energy consumption.	Fully	77-78	Environmental Performance (Energy and Carbon Management).	Yes - moderate assurance within the assurance scope - see Assurance Statement on page 107
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	73	Environmental Performance (Water Management), http://www.panaust.com.au/managing-environmental-challenges.	No
G4-EN8	Total water withdrawal by source.	Fully	73	Environmental Performance (Water Management (Megalitres/Year) - Phu Kham and Ban Houayxai Operations Water Usage and Discharge 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	73	Environmental Performance (Water Management (Megalitres/Year) - Phu Kham and Ban Houayxai Operations Water Usage and Discharge table).	No
		Material Aspects - Energy and Climate Change - Air Quality			
G4-DMA	Emissions - Disclosure on Management Approach.	Fully	76-78	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 107
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1).	Fully	76	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, CC8.9a, 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 107
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2).	Fully	76	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 107
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3).	Fully	76	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

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
G4-EN18	Greenhouse gas (GHG) emissions intensity.	Fully	76	Environmental Performance (Energy and Carbon Management - Energy Intensity (Gigajoules/Megatonne) 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	77-78	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 in 2017.	No
G4-EN21	NOx, SOx, and other significant air emissions.	Not	n/a	Not deemed material in 2017.	No
Material Aspects - Water Management - Tailings and Waste Rock					
G4-DMA	Effluents and Waste - Disclosure on Management Approach.	Fully	71-74	Environmental Performance (Tailings and Waste Rock Management, Water Management, Cyanide Management) www.panaust.com.au/managing-environmental-challenges.	Yes - limited assurance of cyanide management within the assurance scope - see Assurance Statement on page 107
G4-EN22	Total water discharge by quality and destination.	Fully	73	Environmental Performance (Water Management (Megalitres/Year) - Phu Kham and Ban Houayxai Operations Water Usage and Discharge 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.	Yes - limited assurance of waste generated ewithin the assurance scope - see Assurance Statement on page 107.
G4-EN24	Total number and volume of significant spills.	Fully	70	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. 395t of hazardous waste disposed of on site.	No
G4-EN26	Size, protected status and biodiversity value of water bodies.	Fully	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	71 - 72	Environmental Performance (Tailings/Waste Rock Quantities (tonnes) for Phu Kham and Ban Houayxai table), www.panaust.com.au/managing-environmental-challenges	No
Material Aspect - Product Stewardship					
G4-DMA	Products and Services - Disclosure on Management Approach.	Fully	36	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	36	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	53	Social Performance (Grievance Management).	Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 107
G4-EN34	Number of grievances about environmental impacts.	Fully	53, 69-70	Social Performance (2017 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 107

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
				Social	
				Labour Practices and Decent Work	
				Material Aspect - Employee Engagement - Employment	
G4-DMA	Employment - Disclosure on Management Approach.	Fully	91-106	Our People.	No
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region.	Partially	92-94, 97, 102, 104	Our People (Workforce Numbers Full-Time Employees by Work Location table, Voluntary Turnover in 2017 - PanAust Voluntary Turnover Average Rate (Per Cent of Total Workforce) table, Lao-Nationals as a Proportion of Supervisor/Professional and Management Roles 2013-2017 chart, Talent Management - Localisation Progress (Lao Operations) Proportion of Lao-Nationals in the Workforce 2012-2017 chart, Workforce Statistics Three Years to 31 December 2017 table), 2017 Breakdown of PanAust's Role Categories by Gender bar chart, Management and Professional Supervisory Roles Occupied by Women: 2012-2017 (Lao Operations) bar chart, Breakdown of PanAust Group Employees by Age Group table, Breakdown of Employees by Employment Location: 2012-2017 (Lao Operations) bar chart, Number of Lao-Nationals Employed by PBM from Priority Villages table, Breakdown of Employees by Locality at 31 Dec 17 (Lao Operations) bar chart. 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 2017.	No
				Material Aspect - Safety Culture - Occupational Health and Safety	
G4-DMA	Occupational Health and Safety - Disclosure on Management Approach.	Fully	79-90	Health and Safety www.panaust.com.au/health-and-safety.	Yes - limited assurance of security management with respect to VPSHR within the assurance scope - see Assurance Statement on page 107
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees.	Not	n/a	Not deemed material in 2017, 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	82	Health and Safety (Safety Performance - 2015-2017 PanAust Group Reportable Incidents (Controlled Worksites) table)., Absenteeism not deemed material due to the FIFO/DIDO employment model, Occupational diseases rate - 0.00, Lost Day Rate - 2.20 Note that the 'lost days' are the number of full days where workers are absent from work because of Lost Time Injuries (LTI's). 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 2017.	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	

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
G4-DMA	Diversity and Equal Opportunity - Disclosure on Management Approach.	Fully	101-104	Our People (Workplace Diversity).	Yes - limited assurance of gender diversity in the Laos workforce - case study" "Understanding and improving gender diversity" and data for women in the Lao-based workforce - within the assurance scope - see Assurance Statement on page 107.
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	101-104	Our People (Workplace Diversity, Workforce Statistics Three Years to December 2017).	Yes - limited assurance of gender diversity in the Laos workforce - case study" "Understanding and improving gender diversity" and data for women in the Lao-based workforce - within the assurance scope - see Assurance Statement on page 107.
				Human Rights	
				Material Aspect - Security Management	
G4-DMA	Human Rights - Disclosure on Management Approach.	Fully	35	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	89-90	Health and Safety Performance (Security Management).	Yes - limited assurance of security management with respect to VPSHR within the assurance scope - see Assurance Statement on page 107
				Society	
				Material Aspects - Stakeholder Engagement; Community Relations	
G4-DMA	Local Communities - Disclosure on Management Approach.	Fully	47-52	Social Performance (Stakeholder Engagement), http://www.panaust.com.au/community.	No
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments and development programs.	Fully	45-54	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-SO2	Operations with significant actual or potential negative impacts on local communities.	Fully	45-54	Social Performance.	No
G4-MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples.	Fully	53	Social Performance (2017 Grievances table).	Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 107
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	53-54	Social Performance (2017 Grievances table).	Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 107
				Material Aspect - Business Conduct - Anti-corruption	
G4-DMA	Anti-corruption - Disclosure on Management Approach.	Fully	33-34	Governance (Business Conduct - Anti-Bribery and Corruption).	No
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	Fully	33-34, 39-40	Governance (Business Conduct - Anti-Bribery and Corruption, Risk Management). PanAust assesses bribery and corruption risks as part of the enterprise risk management process.	No
G4-SO4	Communication and training on anti-corruption policies and procedures.	Fully	33-34	Governance (Business Conduct - Anti-Bribery and Corruption).	No
G4-SO5	Confirmed incidents of corruption and actions taken.	Fully	33-34	Governance (Business Conduct - Anti-Bribery and Corruption).	No
				Material Aspect - Business Conduct	
G4-DMA	Anti-competitive behaviour - Disclosure on Management Approach.	Fully	33-34	Governance (Business Conduct).	No
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes.	Fully	33-34	Governance (Business Conduct).	No

GRI Indicator	Description	Reported	Page Ref.	Cross-reference/Direct answer/Omission	External Assurance
Material Aspect - Community Relations - Grievance Mechanisms for Impacts on Society					
G4-DMA	Grievance mechanisms for Impacts on Society - Disclosure on Management Approach.	Fully	53-54	Social Performance (Grievance Management).	Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 107
G4-SO11	Number of grievances about impacts on society.	Fully	53-54	Social Performance (2017 Grievances table)	Yes - limited assurance of community grievance data within the assurance scope - see Assurance Statement on page 107
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	53-54	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	66, 75	Social Performance (Closure Preparedness), Environmental Performance (Land Rehabilitation and Closure), Phu Kham, Ban Houayxai and the Heap Leach Gold Operation have closure plans.	No
G4-MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated.	Fully	75	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	36	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	36	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	36	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	36	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	36	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	36	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	36	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 maetals, hence not deemed material in 2017.	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	36	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	36	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 an use of products and services.	Fully	36	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	36	Governance (Business Conduct - Product Stewardship), www.panaust.com.au/corporate-governance.	No