

GRI Content Index

“In Accordance” – Core



“For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the reference for all disclosures included align with the appropriate sections in the body of the report”

GRI Standard/Disclosure	Page No.	Report commentary title/Remarks	
GRI 101: Foundation 2016			
GRI 102: General Disclosures 2016			
Organisational profile			
102-1	Name of the organisation	8	The Saudi Investment Bank
102-2	Activities, brands, products and services	8	The Saudi Investment Bank
102-3	Location of headquarters	Inner back cover	Corporate information
102-4	Location of operations	8	The Saudi Investment Bank
102-5	Ownership and legal form	Inner back cover	Corporate information
102-6	Markets served	8	The Saudi Investment Bank
102-7	Scale of the organisation	8	The Saudi Investment Bank
		12-13	Highlights of the year
102-8	Information on employees and other workers	79	Building people skills
102-9	Supply chain	73	Leveraging relationships
102-10	Significant changes to the organisation and its supply chain	73	Leveraging relationships
102-11	Precautionary principle or approach	32	Risk Management
102-12	External initiatives	11	The Saudi Investment Bank
102-13	Membership of associations	74	Leveraging Relationships
Strategy			
102-14	Statement from senior decision-maker	15	Letter from the Chairman
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	30	Corporate governance
Governance			
102-18	Governance structure	23	Corporate governance
102-19	Delegating authority	23	Corporate governance
Stakeholder engagement			
102-40	List of stakeholder groups	49-50	Stakeholders
102-41	Collective bargaining agreements	-	No collective bargaining approach
102-42	Identifying and selecting stakeholders	49	Stakeholders
102-43	Approach to stakeholder engagement	49-50	Stakeholders
102-44	Key topics and concerns raised	49-50	Stakeholders
Reporting practice			
102-45	Entities included in the consolidated financial statements	106	Notes to the consolidated financial statements
102-46	Defining report content and topic boundaries	7	About this report
102-47	List of material topics	51	Materiality
102-48	Restatements of information	7	About this report
102-49	Changes in reporting	7	About this report
102-50	Reporting period	7	About this report
102-51	Date of most recent report	7	About this report
102-52	Reporting cycle	7	About this report
102-53	Contact point for questions regarding the report	7	About this report
102-54	Claims of reporting in accordance with the GRI Standards	7	About this report This Report has been prepared in accordance with the GRI Standards: Core option



GRI Standard/Disclosure	Page No.	Report commentary title/Remarks
102-55	192-196	GRI content index
102-56	–	No external assurance obtained
GRI 200: Economic		
GRI 103: Management approach 2016		
103-1	36-37	Business model
103-2	36-37	Business model
103-3	36-37	Business model
GRI 201: Economic performance 2016		
201-3	108	Notes to the consolidated financial statements
201-4	–	No financial assistance received from the Government
GRI 103: Management approach 2016		
103-1	77-78	Broadening product and market portfolio
103-2	77-78	Broadening product and market portfolio
103-3	77-78	Broadening product and market portfolio
GRI 202: Market presence 2016		
202-2	79	Building people skills
GRI 103: Management approach 2016		
103-1	36-37	Business model
103-2	36-37	Business model
103-3	36-37	Business model
GRI 203: Indirect economic impacts 2016		
203-1	86-87	Serving society and the environment
203-2	86-87	Serving society and the environment
GRI 103: Management approach 2016		
103-1	73	Leveraging relationships
103-2	73	Leveraging relationships
103-3	73	Leveraging relationships
GRI 204: Procurement practices 2016		
204-1	73	Leveraging relationships
GRI 103: Management approach 2016		
103-1	33	Compliance
103-2	33	Compliance
103-3	33	Compliance
GRI 205: Anti-corruption 2016		
205-1	33	Compliance
205-2	34	Compliance
205-3	–	No confirmed incidents of corruption
GRI 300: Environmental		
GRI 103: Management approach 2016		
103-1	85	Serving society and the environment
103-2	85	Serving society and the environment
103-3	86-87	Serving society and the environment
GRI 301: Materials 2016		
301-2	86	Serving society and the environment



GRI Standard/Disclosure	Page No.	Report commentary title/Remarks
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85	Serving society and the environment
103-3 Evaluation of the management approach	86	Serving society and the environment
GRI 302: Energy 2016		
302-1 Energy consumption within the organisation	85	Serving society and the environment
302-4 Reduction of energy consumption	85	Serving society and the environment
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85-87	Serving society and the environment
103-3 Evaluation of the management approach	85-87	Serving society and the environment
GRI 303: Water 2016		
303-1 Water withdrawal by source	86	Serving society and the environment
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85	Serving society and the environment
103-3 Evaluation of the management approach	86	Serving society and the environment
GRI 305: Emissions 2016		
305-1 Direct (Scope 1) GHG emissions	13 and 85	Serving society and the environment
305-2 Energy indirect (Scope 2) GHG emissions	13 and 85	Serving society and the environment
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85	Serving society and the environment
103-3 Evaluation of the management approach	85-87	Serving society and the environment
GRI 306: Effluents and waste 2016		
306-2 Waste by type and disposal method	86	Serving society and the environment
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85	Serving society and the environment
103-3 Evaluation of the management approach	85-87	Serving society and the environment
GRI 307: Environmental compliance 2016		
307-1 Non-compliance with environmental laws and regulations	–	No non-compliance with environmental laws and regulations reported
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	81	Leveraging relationships
103-2 The management approach and its components	81	Leveraging relationships
103-3 Evaluation of the management approach	73	Leveraging relationships
GRI 308: Supplier environmental assessment 2016		
308-1 New suppliers that were screened using environmental criteria	73	Leveraging relationships
GRI 400: Social		
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	81	Building people skills
103-2 The management approach and its components	81	Building people skills
103-3 Evaluation of the management approach	80-83	Building people skills



GRI Standard/Disclosure	Page No.	Report commentary title/Remarks	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	80	Building people skills
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	80-81	Building people skills
401-3	Parental leave	81	Building people skills
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81	Building people skills
103-3	Evaluation of the management approach	83	Building people skills
GRI 403: Occupational health and safety 2016			
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	83	Building people skills
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81	Building people skills
103-3	Evaluation of the management approach	80-82	Building people skills
GRI 404: Training and education 2016			
404-1	Average hours of training per year per employee	81	Building people skills
404-2	Programs for upgrading employee skills and transition assistance programs	81	Building people skills
404-3	Percentage of employees receiving regular performance and career development reviews	81-82	Building people skills
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81	Building people skills
103-3	Evaluation of the management approach	81	Building people skills
GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	79	Building people skills
405-2	Ratio of basic salary and remuneration of women to men	80	Building people skills
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81-83	Building people skills
103-3	Evaluation of the management approach	81-83	Building people skills
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	-	No incidents of discrimination were reported
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81	Building people skills
103-3	Evaluation of the management approach	81-83	Building people skills
GRI 408: Child labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	-	No operations and suppliers at significant risk for incidents of child labour reported
GRI 103: Management approach 2016			
103-1	Explanation of the material topic and its boundary	81	Building people skills
103-2	The management approach and its components	81	Building people skills
103-3	Evaluation of the management approach	81-83	Building people skills



GRI Standard/Disclosure	Page No.	Report commentary title/Remarks
GRI 409: Forced or compulsory labour 2016		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	–	No operations and suppliers at significant risk for incidents of forced or compulsory labour reported
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	44-47	Strategic framework
103-2 The management approach and its components	44-47	Strategic framework
103-3 Evaluation of the management approach	44-47	Strategic framework
GRI 412: Human rights assessment 2016		
412-2 Employee training on human rights policies or procedures	81	Building people skills
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	85	Serving society and the environment
103-2 The management approach and its components	85	Serving society and the environment
103-3 Evaluation of the management approach	85-88	Serving society and the environment
GRI 413: Local communities 2016		
413-1 Operations with local community engagement, impact assessments, and development programs	87-88	Serving society and the environment
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	73	Leveraging relationships
103-2 The management approach and its components	73	Leveraging relationships
103-3 Evaluation of the management approach	73	Leveraging relationships
GRI 414: Supplier social assessment 2016		
414-1 New suppliers that were screened using social criteria	73	Leveraging relationships
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	68-69	Leveraging relationships
103-2 The management approach and its components	66-69	Leveraging relationships
103-3 Evaluation of the management approach	66-69	Leveraging relationships
GRI 417: Marketing and labelling 2016		
417-2 Incidents of non-compliance concerning product and service information and labelling	–	No incidents of non-compliance concerning product and service information and labelling reported
417-3 Incidents of non-compliance concerning marketing communications	–	No incidents of non-compliance concerning marketing communications reported
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	66-68	Leveraging relationships
103-2 The management approach and its components	68-74	Leveraging relationships
103-3 Evaluation of the management approach	68-74	Leveraging relationships
GRI 418: Customer privacy 2016		
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	68	Leveraging relationships
GRI 103: Management approach 2016		
103-1 Explanation of the material topic and its boundary	44-46	Strategic framework
103-2 The management approach and its components	44-46	Strategic framework
103-3 Evaluation of the management approach	44-46	Strategic framework
GRI 419: Socioeconomic compliance 2016		
419-1 Non-compliance with laws and regulations in the social and economic area	–	No incidents of non-compliance concerning marketing communications reported