

# G4 Content Index – Oil & Gas Sector Supplement

## STANDARD DISCLOSURES PART I: General Standard Disclosures

Indicator	Disclosure	Level of reporting	Location of disclosure
<b>STRATEGY AND ANALYSIS</b>			
G4-1	Statement from the most senior decision-maker of the organisation.	Full	Santos Sustainability Report 2015 Section: In conversation with Peter Coates and Kevin Gallagher pp. 2–3  Santos Annual Report 2015 Section: Message from the Chairman; Introducing Kevin Gallagher, Managing Director and Chief Executive Officer pp. 1–5
<b>ORGANISATIONAL PROFILE</b>			
G4-3	Name of the organisation.	Full	Santos Sustainability Report 2015 Cover page
G4-4	Primary brands, products, and/or services.	Full	Santos Sustainability Report 2015 Section: The world of Santos Inside front cover
G4-5	Location of organisation's headquarters.	Full	Santos Sustainability Report 2015 Back cover
G4-6	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Full	Santos Sustainability Report 2015 Section: The world of Santos Inside front cover  Santos Annual Report 2015 Section: Directors Report pp. 22–23
G4-7	Nature of ownership and legal form.	Full	Santos Annual Report 2015 Section: Securities Exchange and Shareholder Information pp. 124–125
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Full	Santos Sustainability Report 2015 Section: Our operations pp. 10–15  Santos Annual Report 2015 pp. 21, 26, 28
G4-9	Scale of the reporting organisation.	Full	Santos Sustainability Report 2015 Section: The world of Santos page Inside front cover  Section: Performance data pp. 42–45  Santos Annual Report 2015 Section: 10-year summary p. 16

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G4-10	<p>Total number of employees by employment contract and gender</p> <p>Total number of permanent employees by employment type and gender</p> <p>Total workforce by employees and supervised workers by gender</p> <p>Total workforce by region and gender</p> <p>Whether substantial portion of the organisation's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors</p> <p>Report any significant variations in employment numbers.</p>	Full	<p>Santos Sustainability Report 2015 Section: Performance data p. 45</p> <p>Santos Sustainability Report 2015 Section: Our people pp. 24–25</p>
G4-11	Percentage of total employees covered by collective bargaining agreements.	Full	Santos historical performance data <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
G4-12	Description of the organisation's supply chain.	Full	<p>Santos Sustainability Report 2015 Section: Our operations pp. 14–15</p> <p>Section: Performance data p. 44</p>
G4-13	Significant changes during the reporting period regarding the organisation's size, structure, ownership or its supply chain.	Full	Santos Annual Report 2015 Section: Securities Exchange and Shareholder Information p. 125
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation.	Full	<p>We adopt the precautionary principle in our approach to managing risks associated with our business.</p> <p>For example, climate change is considered in our corporate risk assessments, reflected in our management systems and we have adopted mitigation strategies to manage potentially extreme weather events, such as heat stress awareness training provided to all of our employees working in the field.</p>
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	Full	<p>Santos Human Rights Principles</p> <p>Santos systems and procedures are based on an understanding and respect for human rights with our principles consistent with the Universal Declaration of Human Rights.</p> <p><a href="http://www.santos.com/sustainability/economic/governance-and-policy">www.santos.com/sustainability/economic/governance-and-policy</a></p>
G4-16	Awards received in the reporting period.	Full	Santos Sustainability Report 2015 Section: Sustainability performance pp. 38–39
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
G4-17	List of all entities included in the organisation's consolidated financial statements or equivalent documents. Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	Full	Santos Annual Report 2015 Section: Notes to the Consolidated Financial Statements, Section 6: Group Structure pp. 100–108

G4-18	Explanation of the process for defining the report content and the aspect boundaries.  Explanation of how the organisation has implemented the reporting principles for defining report content.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Performance data p. 40  Section: Sustainability scorecard 2015 p. 49  Santos' materiality assessment and scorecard provide the basis for defining report content.
G4-19	List all the material aspects identified in the process for defining report content.	Full	Santos Sustainability Report 2015 Section: Our priorities p. 19
G4-20	For each material aspect, report the aspect boundary within the organisation.	Full	For each material aspect the reporting boundary is company-wide. Performance data are reported as Santos gross operated unless otherwise stated.  Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Performance data p. 40
G4-21	For each material aspect, report the aspect boundary outside the organisation.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Performance data p. 40  Greenhouse gas emissions are reported as scope 1 (direct), scope 2 (indirect) and scope 3 (other) emissions.
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Full	See supporting footnotes in the Sustainability Report and the Santos historical performance data where relevant. <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
G4-23	Report significant changes from previous reporting periods in the scope and aspect boundaries.	Full	No significant changes.

#### STAKEHOLDER ENGAGEMENT

G4-24	List of stakeholder groups engaged by the organisation.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Community spirit pp. 32–35
G4-25	Basis for identification and selection of stakeholders with whom to engage.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19
G4-26	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Community spirit pp. 32–35
G4-27	Report 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.	Full	Santos Sustainability Report 2015 Section: Our priorities pp. 18–19  Section: Community spirit pp. 32–35

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## REPORT PROFILE

G4-28	Reporting period (e.g. fiscal/calendar year) for information provided.	Full	1 January 2015 – 31 December 2015
G4-29	Date of most recent previous report (if any).	Full	Previous report published in March 2015 for period 1 January 2014 – 31 December 2014
G4-30	Reporting cycle (annual, biennial, etc.)	Full	Annual
G4-31	Contact point for questions regarding the report or its contents.	Full	Susie Smith General Manager Carbon and Sustainability Email: susie.smith@santos.com Website: www.santos.com/sustainability
G4-32	Report the 'in accordance' option Report the GRI Content Index for the chosen option Report the reference to the External Assurance Report	Full	In accordance with core.  Santos Sustainability Report 2015 Section: Indicator reference table p. 48  Santos Sustainability Report 2015 Section: Independent Limited Assurance Report p. 46
G4-33	- Report the organisation's policy and current practice with regard to seeking external assurance for the report - If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided - Report the relationship between the organisation and assurance providers - Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report.	Full	Santos Sustainability Report 2015 Section: Our business pp. 4–5  Santos Sustainability Report 2015 Section: Independent Limited Assurance Report p. 46

## GOVERNANCE

G4-34	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.	Full	Santos Sustainability Report 2015 Section: Our business pp. 4–5  Santos Annual Report 2015 Section: Organisation chart Inside front cover
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## ETHICS AND INTEGRITY

G4-56	Describe the organisation's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Full	Santos Sustainability Report 2015 Section: Our business pp. 4–5  Section: Our people p. 25  Ethical Business Conduct www.santos.com/sustainability/our-people  Corporate Governance Statement 2015 www.santos.com/who-we-are/corporate-governance
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## STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

G4 DMAs	Disclosure	Level of reporting	Location of disclosure
<b>DMA EC</b>	<b>Disclosure on Management Approach EC</b>		
	Economic performance	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Santos Annual Report 2015 Section: Directors' Report pp. 21–29
	Indirect economic impacts	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49
<b>DMA EN</b>	<b>Disclosure on Management Approach EN</b>		
	Energy	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: The new energy paradigm pp. 20–23
	Water	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Environmental care p. 27
	Biodiversity	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Environmental care p. 28
	Emissions, effluents and waste	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: The new energy paradigm p. 20–23  Section: Environmental care p. 28
	Compliance	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Environmental care pp. 27–28
<b>DMA LA</b>	<b>Disclosure on Management Approach LA</b>		
	Employment	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Our people pp. 24–25

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Occupational health and safety	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: The safety imperative pp. 30–31
Training and education	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Our people pp. 24–25
Diversity and equal opportunity	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Our people p. 25
Equal remuneration for women and men	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Section: Our people p. 25
<b>DMA HR Disclosure on Management Approach HR</b>		
Non-discrimination	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Santos Website <a href="http://www.santos.com/sustainability/economic/governance-and-policy/human-rights">www.santos.com/sustainability/economic/governance-and-policy/human-rights</a>
Freedom of association and collective bargaining	Full	Santos Website <a href="http://www.santos.com/sustainability/economic/governance-and-policy/human-rights">www.santos.com/sustainability/economic/governance-and-policy/human-rights</a>
Child labor	Full	Santos Website <a href="http://www.santos.com/sustainability/economic/governance-and-policy/human-rights">www.santos.com/sustainability/economic/governance-and-policy/human-rights</a>
Prevention of forced and compulsory labor	Full	Santos Website <a href="http://www.santos.com/sustainability/economic/governance-and-policy/human-rights">www.santos.com/sustainability/economic/governance-and-policy/human-rights</a>
Security practices	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49  Santos Website <a href="http://www.santos.com/sustainability/sustainability/our-people/security">www.santos.com/sustainability/sustainability/our-people/security</a>
Indigenous rights	Full	Santos Sustainability Report 2015 Section: We respect p. 32  Section: Sustainability scorecard 2015 p. 49  Santos Website <a href="http://www.santos.com/sustainability/community/indigenous-rights-and-cultural-heritage">www.santos.com/sustainability/community/indigenous-rights-and-cultural-heritage</a>

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**DMA SO Disclosure on Management Approach SO**

Local communities	Full	Santos Sustainability Report 2015 Section: Sustainability scorecard 2015 p. 49
Corruption	Full	Santos Website <a href="http://www.santos.com/sustainability/community/transparency-and-disclosure">www.santos.com/sustainability/community/transparency-and-disclosure</a>
Public policy	Full	Santos Website <a href="http://www.santos.com/sustainability/community/transparency-and-disclosure">www.santos.com/sustainability/community/transparency-and-disclosure</a>
Anti-competitive behavior	Full	Santos Website <a href="http://www.santos.com/sustainability/community/transparency-and-disclosure">www.santos.com/sustainability/community/transparency-and-disclosure</a>
Compliance	Full	Santos Website <a href="http://www.santos.com/sustainability/community/transparency-and-disclosure">www.santos.com/sustainability/community/transparency-and-disclosure</a>

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## STANDARD DISCLOSURES PART III: Performance Indicators

Indicator	Disclosure	Level of reporting	Location of disclosure
<b>Economic</b>			
<i>Economic performance</i>			
G4-EC1	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.	Full	Santos Sustainability Report 2015 Section: Performance data p. 44  Santos Sustainability Report 2015 Section: Community spirit p. 33
<i>Indirect economic impacts</i>			
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	Full	Santos Sustainability Report 2015 Section: Performance data p. 44  Santos Sustainability Report 2015 Section: We respect p. 20
OG1	Volume and type of estimated proved reserves and production.	Full	Santos Sustainability Report 2015 Section: Performance data p. 44  Santos Annual Report 2015 Section: Reserves Statement pp. 11–15
<b>Environmental</b>			
<i>Energy</i>			
G4-EN3	Energy consumption within the organisation.	Full	Sustainability Report 2015 Section: Performance data p. 40
G4-EN7	Reductions in energy requirements of products and services.	Full	Sustainability Report 2015 Section: The new energy paradigm p. 23
<i>Water</i>			
G4-EN8	Total water withdrawal by source.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41
G4-EN10	Percentage and total volume of water recycled and reused.	Full	Sustainability Report 2015 Section: Performance data p. 41  Total recycled water and beneficial use: 4,178,000 m <sup>3</sup> Percentage recycled or reused: 14.6%
<i>Biodiversity</i>			
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Full	Santos Sustainability Report 2015 Section: Performance data p. 42
G4-EN13	Habitats protected or restored.	Full	Santos Sustainability Report 2015 Section: Performance data p. 42



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#### Emissions

G4-EN15	Direct greenhouse gas emissions (Scope 1).	Full	Santos Sustainability Report 2015 Section: Performance data p. 40
G4-EN16	Energy indirect greenhouse gas emissions (Scope 2).	Full	Santos Sustainability Report 2015 Section: Performance data p. 40
G4-EN17	Other indirect greenhouse gas emissions (Scope 3).	Full	Santos Sustainability Report 2015 Section: Performance data p. 40
G4-EN21	NOx, SOx, and other significant air emissions.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41  Santos historical performance data <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>

#### Effluents and Waste

G4-EN22	Total water discharge by quality and destination.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41
G4-EN23	Total weight of waste by type and disposal method.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41
OG5	Volume of formation or produced water.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41
G4-EN24	Total number and volume of significant spills.	Full	Santos Sustainability Report 2015 Section: Performance data p. 42
OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal.	Full	Santos Sustainability Report 2015 Section: Performance data p. 41

#### Compliance

G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Full	Santos Sustainability Report 2015 Section: Performance data p. 42
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## Social: Labor Practices and Decent Work

### Employment

G4-LA3	Return to work and retention rates after parental leave, by gender.	Full	Santos historical performance data <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
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### Occupational health and safety

G4-LA5	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.	Full	Santos historical performance data <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
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G4-LA6	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Partial	Santos Sustainability Report 2015 Section: Performance data p. 43  Absenteeism and total recordable occupational illness cases provided in Santos historical performance data. <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
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G4-LA8	Health and safety topics covered in formal agreements with trade unions.	Partial	Santos Sustainability Report 2015 Section: The safety imperative p. 31
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### Training and education

G4-LA9	Average hours of training per year per employee by gender, and by employee category.	Full	Santos Sustainability Report 2015 Section: Performance data p. 45
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G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Full	Santos Sustainability Report 2015 Section: Our people pp. 24–25  <a href="http://www.santos.com/sustainability/our-people/remuneration-and-benefits">www.santos.com/sustainability/our-people/remuneration-and-benefits</a>  Santos Website <a href="http://www.santos.com/careers/pathways">www.santos.com/careers/pathways</a>
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G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Full	Santos historical performance data <a href="http://www.santos.com/sustainability">www.santos.com/sustainability</a>
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### Diversity and equal opportunity

G4-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.	Partial	Santos Sustainability Report 2015 Section: Performance data and type p. 45  Santos Sustainability Report 2015 Section: Our people pp. 24–25  Santos Sustainability Report 2015 Section: Our business pp. 4–5  Breakdown by employee category, gender, age group, geographic region and employment status reported.
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## Social: Society

### Local communities

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G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Partial	Santos Sustainability Report 2015 Section: Community spirit pp. 32–35
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### Compliance

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G4-S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Full	Santos Sustainability Report 2015 Section: Performance data p. 42
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### Asset Integrity and Process Safety

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OG13	Number of process safety events, by business activity.	Full	Santos Sustainability Report 2015 Section: Performance data p. 43
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