Sustainability Report

2015

Bio

ISAE

www.isaebrasil.com.br

Summary

President's Message

As a signatory of the United Nation's initiatives Global Compact and Principles for Responsible Management Education (PRME), ISAE has been reporting its sustainable practices for 11 years through annual reports.

This is the 12th ISAE Sustainability Report, and the first produced according to the G4 guidelines set by the Global Reporting Initiative (GRI) – the UN-supported international methodology that helps reporters prepare sustainability reports. ISAE has adopted GRI principles since 2011.

In the following pages, ISAE reinforces its effective commitment with internationally accepted principles to advance global sustainable management and responsible management education.

Have a good read!

Norman de Paula Arruda Filho
President of ISAE

Report Profile

GRI G4-28 G4-29 G4-30 G4-31 G4-32

Since 2004, ISAE – an educational institution organized under non-economic objectives – has published its sustainability report annually. This is the fourth report produced according to the GRI methodology – the first following the G4 guidelines. The previous document was published on May 2nd, 2015.

This report describes actions developed in 2015, between January 1st and December 31st.

The report was prepared with the support of managers from all institutional areas, who provided essential information. Besides, the results obtained in the 4th Multi-Stakeholder Panel were also used, for they reveal the perception of different ISAE publics – giving support to prepare this document's materiality matrix. The process of developing the report is conducted by the President's Advisory Board (which is responsible for corporate sustainability). The final report is approved by the Corporate Management Board. The report's working group also referred to internal control files, management reports, official documents and institutional advertising.

Following the G4 criteria, this report applies the Comprehensive option. It includes 150 indicators, besides the institution's profile and management approach. The disclosed information shows ISAE's performance through its management model, in the Curitiba headquarters and Londrina branch.

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Institutional Overview

GRI G4-3 G4-4 G4-5 G4-6

ISAE – Responsible Management Education

Located in Curitiba, Paraná State, Brazil, ISAE offers an innovative approach to management models, forming globally responsible leaders who are focused on issues concerning corporate sustainability and ethics in relations. Signatory of the UN initiatives Global Compact and Principles for Responsible Management Education (PRME), ISAE promotes training for professionals engaged with social, business and economic development – always referring to policies and practices implemented in the greatest global organizations. This way, ISAE contributes to the growth of companies and professionals, besides raising awareness and developing the local market by strengthening sustainable policies.

FGV – The tradition of a model institution in Latin America

Getulio Vargas Foundation (FGV) is one of the largest academic institutions in Brazil focusing on Social and Economic Sciences. Founded in 1944, it is a center of excellence in research and intellectual production.

ISAE is licensed by the Getulio Vargas Foundation in Paraná since it was established in 1996, and offers *lato sensu* courses certified by FGV.

Guiding Concepts

ISAE Guiding Concepts are: **sustainability, ethics, governance, leadership, entrepreneurship, innovation.** All the organization's strategies are based on these principles, which are at the core of corporate intelligence. Thus, they are fully embedded in the institution's management and curriculum.

Corporate Governance

GRI G4-2 G4-7 G4-13 G4-14 G4-34 G4-35 G4-36 G4-37 G4-38 G4-39 G4-40 G4-41G4-42 G4-43 G4-44 G4-45 G4-46 G4-47 G4-48 G4-49 G4-50 G4-51 G4-52 G4-56 G4-57 G4-58 G4-DMA G4-LA12 G4-SO3 G4-SO4
PRME 1,2
Global Compact 8,9,10
SDG 8, 9, 17

ISAE has well structured governance management that values ethics, transparency, corporate responsibility, equity and accountability. ISAE's governance follows these guidelines:

TRANSPARENCY

ACCOUNTABILITY

EQUITY

CORPORATE
RESPONSABILITY

Transparency: Clear and contributory information for all audiences, fostering an atmosphere of trust and partnership.

Equity: Fair treatment for all stakeholders. Discriminatory attitudes or policies are unacceptable under any pretext.

Accountability: Presenting annual results to the Fiscal Council and Administrative Council, as well as an independent audit every semester. ISAE also shares the results with employees every month.

Corporate responsibility: Strategic objectives focused on best practices in governance and sustainability.

Structure

ISAE's corporate governance has 12 members (2 women) who are part of the following structure: General Assembly, Administrative Council, Fiscal Council and Board of Directors.

Administrative Council

Ademar Cury da Silva
Maria José Bettega
Norman de Paula Arruda Neto
Helio Maya
Carlos Fernando Faria

Fiscal Council

Gilberto Luiz Pereira
Cezar Moreno de Carvalho
Nilson Pohl

Board of Directors

Norman de Paula Arruda Filho
Roberto Pasinato
Tania Mara Lopes
Antônio Raimundo dos Santos

To protect stakeholders' rights, at the end of each social exercise (the period from January 1st to December 31st) the Board of Directors sends them the financial report. Since 2014, ISAE has performed accounting audits every semester, seeking to improve processes and good practices of corporate governance.

Direction's acts are assessed in meetings of the Administrative Council by means of the strategic planning, management and financial reports, and trial balances of the year.

Directory meetings (REDIR) are held weekly with focus on strategic decisions for the organization. Risks and relevant opportunities are also analyzed, as well as ISAE's economic, environmental and social performance.

General Assembly

The General Assembly decides on all ISAE's matters of interest, with the exception of those which, by virtue of the Social Statute, are reserved for the bodies or the Board of Directors.

Administrative Council

Composed of five members elected by the General Assembly, the council has competence to: decide and authorize the hiring of members of the Board of Directors and define their functions; approve the internal rules; assess the acceptance of donations, legacies, the acquisition and conveyance of real or equity estate; analyze the balance sheet, annual accounts and activity reports – which are then assessed by the General Assembly.

Fiscal Council

Composed of three members elected by the General Assembly, the council supervises the social bodies' fiscal and accounting acts, examines the balance sheet and annual accounts, and ensures compliance with the tax and labor legislation. With respect to the institution's 2015 financial statements, independent audits were carried out following the best practices in corporate governance. The auditors reported that all financial and patrimonial data are in accordance with the fundamental principles and Brazilian standards of accounting.

Board of Directors

In charge of the organization's management, the board supervises the fulfillment of its object, social function, and disseminates its purposes and values. Composed of a president director, vice-president director and up to three directors (whether ISAE associates or not). The board, in college, is responsible for directing ISAE's activities, implementing management acts defined in the social statute, producing and submitting reports to the General Assembly and councils, establishing guidelines, as well as paying, recruiting and dismissing employees.

STRATEGIC PLANNING

ISAE's strategic planning process follows the pillars of the Balanced Scorecard methodology:

• Learning and Growth – Sets the objectives for the development of people, technological basis and internal culture, with focus on management excellence.

• Processes – Lists the processes that demand excellence to meet the expectations of customers.

• Clients and Market – Our main focus of interest, the perception of value by customers and the market is essential for achieving good results.

• Financial Results – Describes the conditions to develop and maintain the company in a sustainable way.

• Social Results – Concerns sustainable corporate results, contemplating social, environmental and economic sustainability.
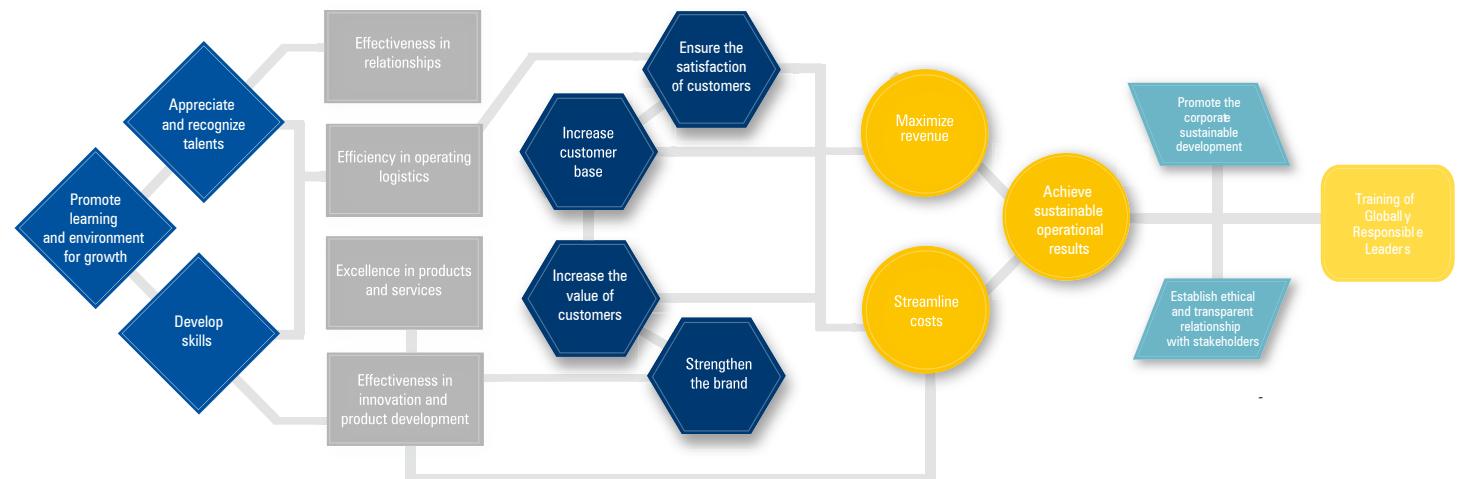
Systemic Vision

ISAE's key competence is knowledge in management with focus on developing globally responsible leaders, by means of collaboration and synergy in the value chain processes – thus obtaining innovation and excellence in relationships, and quality in delivering products and services.

MISSION	VISION	VALUES
Be a protagonist of sustainable development, inspiring globally responsible leadership through transforming education.	Position ISAE as a model business school for transforming education, innovative solutions and sustainable results.	• Ethical relationship; • Team spirit: collaboration, co-responsibility and synergy; • Clear and effective communication; • Commitment to sustainable results.

Code of Ethics and Conduct

ISAE's performance aims to achieve increasing levels of competitiveness and results, considering the search for the common good – which is disclosed by the valorization of employees and stakeholders, respect to the environment, compliance with safety standards, contribution to sustainable development and to the employee's personal and professional development.

Seeking to be a formal institutional framework for personal and professional conduct to employees and service providers – thus promoting ethical behavior based on values incorporated by all –, the organization has provided a code of ethics and conduct for stakeholders since 2010. The Ethical Guidance Council is in charge of its effective implementation. The Administration Council is responsible for applying penalties in cases of acts incompatible with the social statute and internal rules.

The Code of Ethics and Conduct, the Integration Manual, and the Communication and Etiquette Manual (rewritten in 2015) are delivered to the new employee. They are also available on ISAE's website.
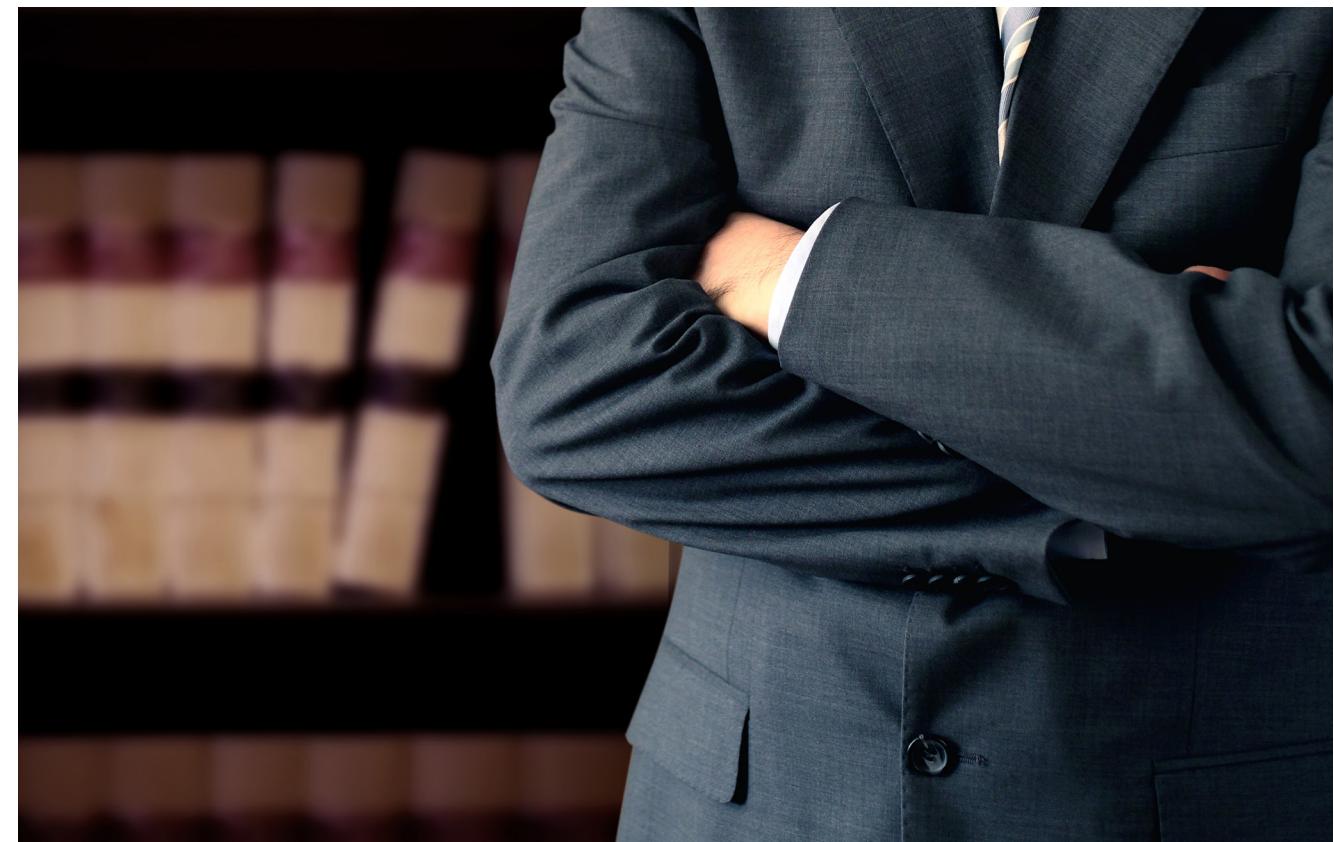
Ethical Guidance Council

Established in 2012, the Ethical Guidance Council aims to promote, guide and enforce compliance with the principles and commitments established by ISAE's Code of Ethics. With meetings held every trimester – besides extraordinary meetings to address specific or emergency issues –, the council deals with all subjects according to confidential information rules adopted by the institute. Reports are emailed directly to the council – **conselho.etica@isaebrasil.com.br.**

As part of the management system, the institution also has a Governance and Sustainability Committee. Created in 2015 with the objective of fostering the governance and sustainability strategies – including the establishment of guidelines and corporate actions to balance economic development issues with socioenvironmental responsibility –, the committee was formed after the following strategic committees: Management Excellence, Innovation, Risks, and Business Potentiation. With a new direction, the Governance and Sustainability Committee now reports directly to the Administration Council, following the good practices from the Brazilian Institute of Corporate Governance (IBGC).

Quality and Audit

To ensure the quality of management processes and the development of a culture committed to excellence, ISAE has a set of work regulations, processes, procedures and instructions to organize, standardize and measure performance.

Internal audits are held every semester in order to assess the implementation process, perform the systematic maintenance of established procedures and improvement actions.

ISAE's employees are also encouraged to suggest improvements for the Quality Management System through an established procedure. Besides, the institution annually hires an external audit company to supervise the balance sheet.

Sustainability Management

The institution has a set of institutional and managerial arrangements to stimulate values and attitudes in favor of a global, inclusive and sustainable economy.

Strategies

◆ Integrate processes, policies, instruments and indicators consistent with sustainable development, quality of life and the society's well being into management practices.

◆ Consider stakeholders' interests and expectations in business practices.

◆ Ensure compliance with legal requirements and applicable regulations.

◆ Promote the integration of principles, guidelines and internationally accepted fundamental values throughout the organization.

Currently, the direction of the institution's sustainable practices is carried out by the President's Advisory Board. In 2014, by applying sustainability transversally and following good governance practices, ISAE planned sustainability goals for all areas, in synergy with the strategic planning.

THUS, IN 2015, THESE SUSTAINABLE ACTIONS WERE CARRIED OUT BY ALL AREAS, WITH THE SUPPORT OF THE PRESIDENCY. THE SUSTAINABILITY GOALS ARE ONE OF THE COMPONENTS OF ISAE'S STRATEGIC REMUNERATION PROGRAM. THEY WERE 100% ACHIEVED IN 2015.

Main results include:

• launch of ISAE Sustainability blog
• training on sustainable financial education for employees
• internal campaign for reducing the consumption of paper and energy
• acquisition of 19 new books on sustainability for the library
• inclusion of the following disciplines in the curriculum of the Faculty ISAE Brasil: Social Responsibility and Regulated Sustainability, Sustainable Entrepreneurship and Innovation, Education for Sustainability, Technology and Business Innovation
• internal campaign for the correct disposal of electronic waste
• Multi-Stakeholder Panel meeting held with new methodology (design thinking)
• 1 medium-term and 2 short-term GBA courses in sustainability
• development of a track of sustainability GBAs in 2016.
• preparation of two distance education courses on sustainability
• 9 training courses carried out in the Partner Network Development Program

The President's Advisory Board supports and controls the implementation of these actions, in order to ensure the effectiveness of governance and sustainability. For 2016, new goals were set, with a greater level of maturity.

Commitments and Participations

GRI G4-15 G4-16 G4-HR1 G4-HR2 G4-SO3 G4-SO4
**PRME 1, 2, 4, 5, 6**
SDGs 17

Global Compact

ISAE has been a UN Global Compact signatory since 2001. The initiative has mobilized the international business community to adopt the following 10 principles:

GLOBAL COMPACT PRINCIPLES

1 RESPECT and support internationally recognized humen rights in your area of influence

2 ENSURE that your company does not participate in any way in the violation of human rights

3 SUPPORT freedom of association and recognize to open collective bargaining

4 ELIMINATE all forms of forced or compulsory labour

5 ERRADICATE all forms of child labour in your productive chain

6 STIMULATE all practices that eliminate any form of discrimination at the workplace

7 ASSUME a responsible, preventive and proactive posture towards environmental challenges

8 DEVELOP initiavies and practices to promote and divulge socioenvironmental responsibility

9 PROMOTE the development and dissemination of environmentally responsible tecnologies

10 FIGHT corruption in all of its forms, including extorsion and bribery

Purpose
We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.

Values
We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

Method
We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.
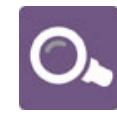
Research
We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, e nvironmental and economic value.

Partnership
We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Dialogue
We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

PRME
Principles for Responsible Management Education

PRME

The Principles for Responsible Management Education (PRME) were developed in 2006 to guide the management of academic institutions, corporate universities and support organizations – such as regional councils, federations and business associations – that have committed to follow them.

As a PRME signatory, ISAE has incorporated these principles, besides heading the PRME Chapter Brazil.

1st Meeting – March 18th – FEA/RP-USP

PRME CHAPTER BRAZIL

Due to its geographical position and active network, Brazil is the only country with significant mobilization to have its own chapter in the PRME governance structure.

Similarly to the UN Global Compact trajectory, the PRME initiative has started a governance process by investing in local leadership, with the goal of expanding the number of signatories and improving the group's performance in the implementation of the six principles, thus impacting the actions of each signatory. Today, the Brazilian network is a major local network of the initiative, gathering 28 universities, 1 corporate university and 2 support organizations.

■ Brazilian signatories

2013	2014	2015
22	27	31

2ND MEETING – JUNE 2ND – FUNDAÇÃO DOM CABRAL

3RD MEETING – JUNE 24TH – UN / NEW YORK

4TH MEETING – SEPTEMBER 1ST – ISAE

5TH MEETING – NOVEMBER 10TH – ISAE

Producing communication material

• Website – FIA
• Booklet – SENAI/PR
• Translation of the Inspirational Guide – SESI/PR
• Video – ESPM

Representation in New York

• PRME Chapter Brazil's letter of commitment on the SDGs delivered to the head of the PRME Secretariat, Jonas Heartle
• Sustainable Games: US$ 25,000 award for FIA students
• Development of the SDGs project PRME Chapter x Global Compact
• Participation of the CR3+ 2015

MAIN ACTIVITIES

PRME CHAMPIONS GROUP

The PRME Champions Group was launched in 2013, gathering the 30 most active academic institutions in the implementation of the six principles – a kind of think tank in responsible management education. The group's goals include: define methodologies to measure various results in the implementation of the principles, define high performance benchmarks, and establish partnerships for research. Until the publication of this report, ISAE was the only Brazilian educational institution in the PRME Champions Group.

In November 2015, after the launching of the Sustainable Development Goals, the Champions Group met in Madrid during the Global Compact 2015 LEAD Symposium. During the meeting, the group discussed its performance with respect to the SDGs.

At the end of 2015, a new management board for the PRME Champions Group was elected. ISAE remains in the group, as shown below:

Region	Country	Organisation Name
Latin America	Brazil	ISAE/FGV
	Colombia	Externado University Management Faculty
	Costa Rica	INCAE Business School*
	Mexico	EGADE, Graduate School of Business Administration and Leadership*
	Peru	CENTRUM Católica Graduate Business School, Pontificia Universidad Católica del Perú
North America	Canada	Queen's School of Business
	Canada	University of Guelph College of Management and Economics
	US	Babson College
	US	Fordham University Schools of Business
	US	Mendoza College of Business, University of Notre Dame
Western Europe	Denmark	Copenhagen Business School
	Finland	Hanken School of Economics
	France	Audencia Nantes School of Management
	Germany	Cologne Business School*
	Germany	Pforzheim University Business School
	Ireland	Kemmy Business School, University of Limerick
	Spain	ESADE Business School
	Switzerland	HTW Chur University of Applied Sciences
	UK	Glasgow Caledonian University, Glasgow School for Business & Society
	UK	Nottingham University Business School
	UK	Winchester Business School*
Central & Eastern Europe	Slovenia	IEDC-Bled School of Management
Middle East & Africa	Egypt	The American University in Cairo School of Business
	South Africa	University of Cape Town Graduate School of Business
	UAE	University of Dubai
Asia	India	IILM, Institute for Higher Education
	India	S.P. Jain Institute of Management and Research*
	Philippines	Asian Institute of Management (AIM)
Australia & New Zealand	Australia	La Trobe Business School

*New members of the group

CR3+ CONFERENCE 2015

GOVERNANCE AND SUSTAINABILITY

The CR3+ Conference is the result of a partnership between ISAE (Brazil), La Trobe Business School (Australia), Audencia Nantes School of Management (France) and Hanken School of Economics (Finland) – all of them PRME-signatories.

The four schools have worked together since 2008, in an effort to exchange ideas, pedagogies, curriculum and research in the area of corporate responsibility. The 2015 conference was held at ISAE Curitiba, on November 11-12.

The meeting brought the theme Governance and Sustainability as the core of discussions, gathering students, professors and researchers from all over the world, in 16 sub-panels. The event opening had lectures of the president of Isae, Norman de Paula Arruda Filho; director of the Brazilian Cooperation Agency of the Ministry of External Relations, ambassador John Almino; and by the mayor of Curitiba, Gustavo Fruet.

In 2015, the conference had a novelty: one panel of companies and one panel of international cooperation, with the presence of representatives of the public sector, as follows:

CEOs Panel

• Jorge Samek – director-general, Itaipu Binacional
• Gustavo Fernandes Guimarães – finance director, Sanepar
• Alain Tissier – vice-president, Renault Brasil
• Silvana Franzoni Ereno – administrative director (finance and supply chain), Valmet South America.

International Cooperation Panel

• Ambassador João Almino – director of the Brazilian Cooperation Agency.
• Françoise Meteyer-Zeldine – sustainable development counselor for the French Embassy's Regional Economic Service
• Yuri Rafael Della Giustina – director of the Ministry of Cities' Department of Accessibility Policies and Urban Planning
• Fábio Scatolin – Curitiba Planning and Administration secretary.

The event had the support of the Coordination of Improvement of Higher Level Personnel (Capes), Ministry of Education Foundation (MEC), Novozymes and Sanepar.It also had the institutional support of the Brazilian Cooperation Agency of the Ministry of External Relations, Ministry of Cities, French Embassy in Brazil, Embassy of Finland in Brazil, and Curitiba Cultural Foundation.

MILLENNIUM DEVELOPMENT GOALS **(MDGS)**

In 2000, 189 UN-member countries, including Brazil, gathered at the Millennium Summit and committed themselves to building a more peaceful, prosperous and just world.

To do so, eight Millennium Development Goals (MDGs) were defined – which expired in 2015. The goals are part of ISAE's business strategies to foster a more just, inclusive and equitable society.

Thus, new commitments have been set to contemplate the Sustainable Development Goals agenda.

The Sustainable Development Goals are to be pursued by all UN member countries after 2015. Set after the Millennium Development Goals (MDGs), the SDGs disseminate the sustainable agenda that shall guide our actions up to 2030. It sets 17 goals and 169 targets under 5 major areas: People, Planet, Peace, Prosperity, Partnerships.

The SDGs were launched in September 2015. The UN invited the president of ISAE, Norman de Paula Arruda Filho, and three rectors from representative signatory-universities for the launch.

ISAE has already started internal discussions on the transition to the SDGs and started to incorporate the new goals in the curricular structure of the Professional Master's in Governance and Sustainability. Yet in 2015, after the SDGs launch, the institution promoted an internal campaign to raise stakeholders' awareness of the importance of adopting the principles.

In addition, the institution developed a student workshop on the SDGs, which will be part of ISAE's educational model Perspectivaction in 2016.
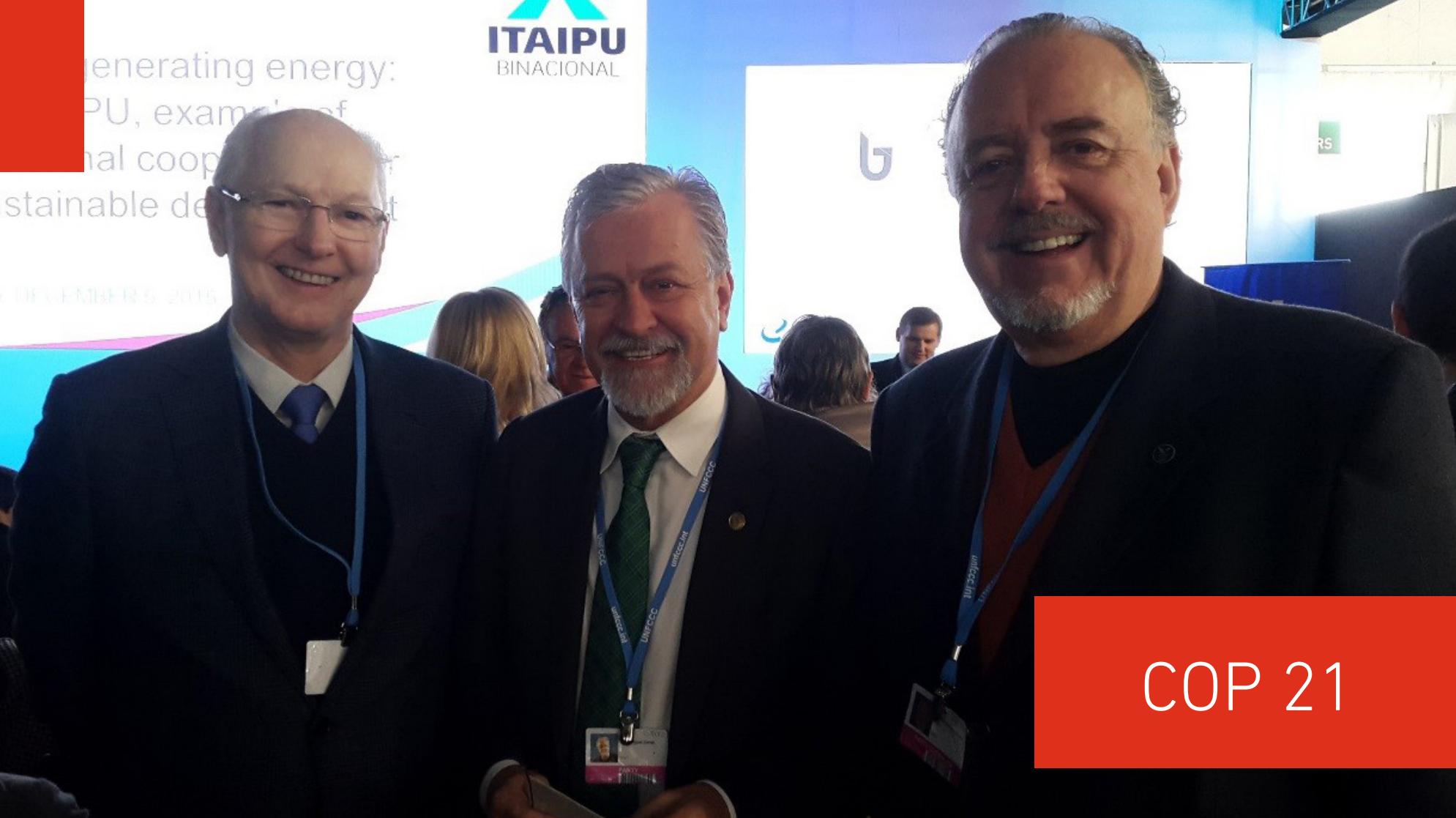
COP 21

The 21st Conference of the Parties (COP 21) to the United Nations Framework Convention on Climate Change was held in Paris in December 2015. The conference discussed a way of limiting greenhouse gas emissions, taking into account the economic growth. It also focused on providing compensation or aid for least developed countries and those most affected by global warming.

The participating 195 countries agreed to reduce emissions and work to hold global warming "to well below 2°C" above pre-industrial levels up to 2100, besides a series of other measures.

The president of ISAE, Norman de Paula Arruda Filho, attended the event and participated in the meetings to discuss the role of education for COP 21.

MOVIMENTO NÓS PODEMOS PARANÁ (WE CAN PARANÁ MOVEMENT)

Created in 2004 by the Paraná State Industry Federation (FIEP) to promote social awareness, citizenship and solidarity in an integrated manner, the movement's goal was to help Brazil achieve the eight Millennium Development Goals by 2015. ISAE is part of the group that discusses the advances of the goals in Paraná state.

In late 2015, the project was again awarded at the 5th edition of the MDG Seal, during the congress "MDGs achievements SDGs challenges" at the industry campus.

The certification is an initiative of SESI Paraná, with the support of We Can Paraná movement, and was awarded to various companies and institutions in Paraná state. It acknowledged projects that contributed to achive the MDGs.

ISAE's Uaná Management Volunteer program was also awarded. Uaná connects students to third sector institutions and low-income microentrepreneurs through a project of voluntary advice, whose goal is to improve their management approach and strategy.

CLADEA

ISAE is a member of the Latin American Council of Business Schools (CLADEA) – an organization that gathers the most important business schools in the world and offers a system of cooperation at global level, maintaining links with leading academic institutions. CLADEA has over 140 affiliate colleges in Latin America, North America, Europe and Oceania. All of them are higher education institutions dedicated to research in the field of public and private administration.

2015 CLADEA General Assembly

ISAE was one of the institutions participating in the council's annual assembly in Viña del Mar, Chile, on September 6–8. The president of ISAE presented his article on Itaipu's Cultivating Good Water Program.

Project Management Institute

ISAE is a member of the program *Registered Education Provider* (REP) from the Project Management Institute (PMI). Following the PMI methodology – a worldwide standard for large corporations –, the institution is among the qualified providers of education in Project Management.

CEEMAN is an international association for management development created in 1993 with the objective to accelerate the growth of management development with respect to quality in Central and Eastern Europe. Currently, it is a global network of management development institutions interested in quality of education and in-novation, having over 210 institutions and individual members from more than 50 countries in Europe, Americas, Africa and Asia. ISAE is the only CEEMAN signatory institution in Brazil.

The Global Reporting Initiative (GRI) is an independent international organization that helps businesses, governments and organizations to understand and commu-nicate their impacts on critical sustainability issues, such as climate change, hu-man rights and corruption.

The GRI brings internationally accepted guidelines and indicators to produce sus-tainability reports. Since 2015, ISAE has been part of the GRI Gold Community – a program that offers organizations an opportunity to participate in a global collabo-rative multi–stakeholder network.

ISAE's partner institutions include:

- Editorial Board of *Gestão Magazine* (ISCTE / INDEG)
- Paraná Council of Corporate Citizenship (CPCE)
- Our Sustainable Paraná Alliance
- Higher Board at Paraná Commercial Association (ACP)
- Global Compact Brazilian Committee
- United Nations Development Program (UNDP)
- Curitiba City Hall's Climate Change Forum
- Service and Citizenship Council at Instituto GRPCOM

CEEMAN

GRI GOLD COMMUNITY

Educational Performance
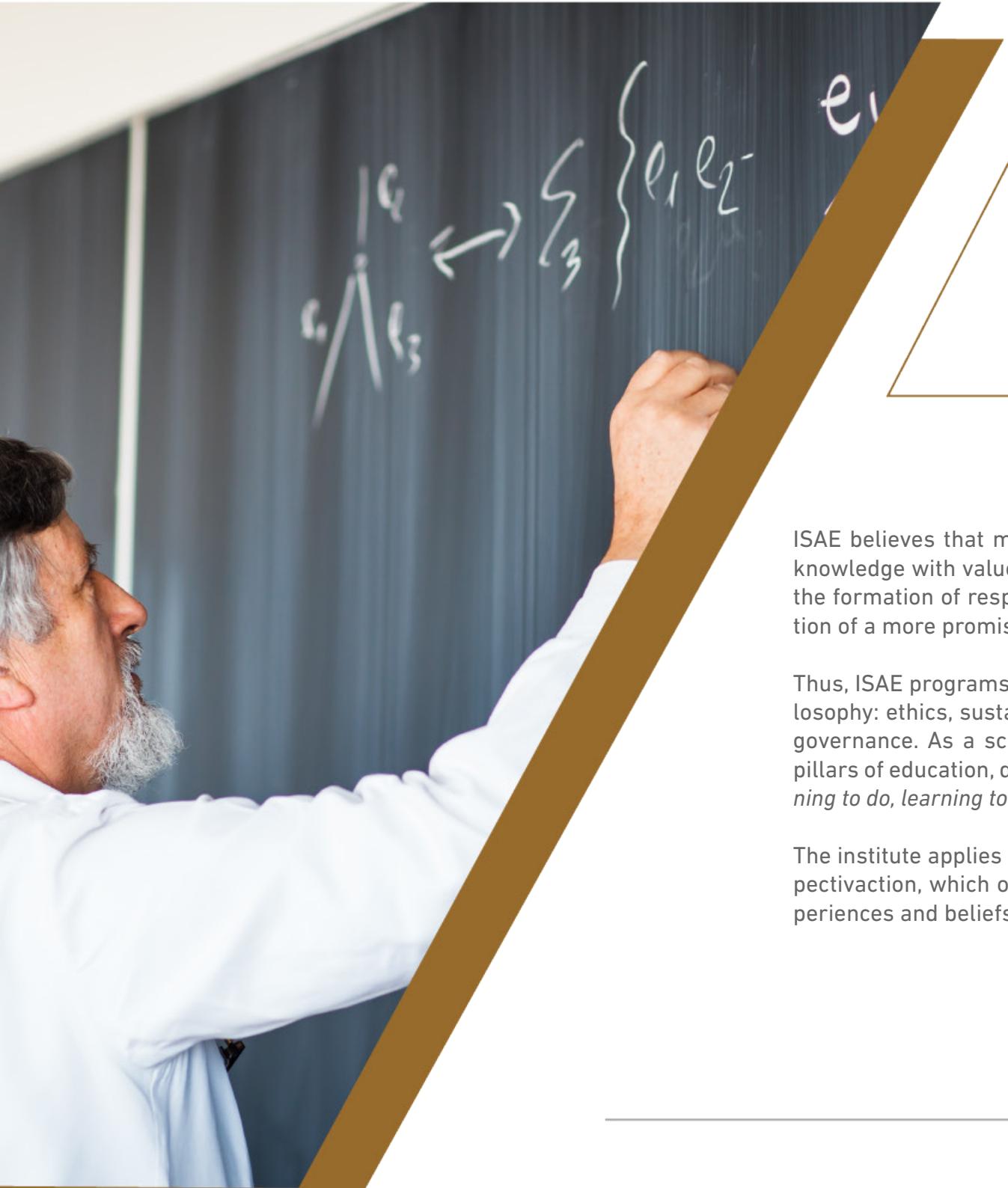
ISAE believes that management education has an important role in transmitting knowledge with values focused on sustainability, ethics and innovation, promoting the formation of responsible leaders, who are aware of their role in the construction of a more promising future.

Thus, ISAE programs are guided by principles that are part of the institution's philosophy: ethics, sustainability, leadership, innovation, entrepreneurship, corporate governance. As a school, ISAE proposes a learning approach based on the four pillars of education, described by Jacques Delors for Unesco: *learning to know, learning to do, learning to live together and learning to be.*

The institute applies these conduct guidelines through its educational model Perspectivaction, which offers students a learning approach which considers their experiences and beliefs.

Sustainability Management

In 2015, ISAE had 6,173 active students.

AGE	TOTAL	CURITIBA	LONDRINA
Up to 30	35%	34%	46%
31–37	30%	30%	29%
38–44	17%	17%	14%
Over 44	17%	18%	11%

GENDER	TOTAL	CURITIBA	LONDRINA
Female	30%	31%	29%
Male	60%	69%	71%

OCCUPATION	TOTAL	CURITIBA	LONDRINA
Employed	91%	91%	95%
Unemployed	9%	9%	5%

POST	TOTAL	CURITIBA	LONDRINA
Manager	17%	17%	19%
Analyst	10%	10%	9%
Coordinator	6%	6%	5%
Owner / partner	2%	2%	4%
Supervisor	4%	5%	4%
Director	5%	5%	6%
Others	55%	55%	53%

PRODUCTS	TOTAL	CURITIBA	LONDRINA
MBA	53%	48%	81%
GBA	29%	32%	8%
Postgraduation	8%	9%	1%
International Master's	1%	1%	0%
Master's	2%	2%	0%
Post-MBA	1%	1%	0%
Other	6%	7%	10%

Transversality in Education

GRI G4-9 G4-PR3 G4-PR4 G4-PR5 G4-LA16
PRME 1,2,3,4,5,6
PACTO GLOBAL 1,2,3,4,5,6,7,8,9,10
ODS 1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17

Transversality of the sustainability theme is approached through ISAE guiding concepts: ethics, sustainability, leadership, governance, innovation and entrepreneurship.

The MBA courses have disciplines related to leadership, corporate responsibility and sustainability. The disciplines vary according to the cognitive axes of the courses:

• Specific axis with the contents: innovation, corporate governance, ethics, social responsibility and sustainable development
• Strategic axis: leadership, people management and entrepreneurship
• Experimentation axis: activities of the Perspectivaction educational model

"The practice of transversality in education integrates guiding concepts into traditional curriculum contents in order to influence the process of changing society. At ISAE, transversal themes are related to responsible management education, focusing on the transition from the current society to a more sustainable, responsible, fair and supportive society. These concepts are present in all ISAE's activities, thus creating an institutional environment that advances the formation of globally responsible leaders".

Norman de Paula Arruda Filho
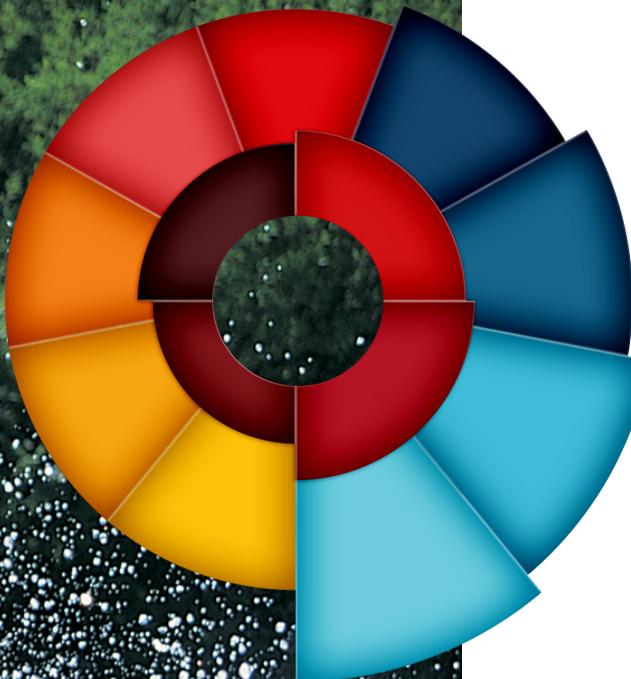
PERSPECTIVAÇÃO

Perspectivaction is ISAE's unique educational model. It aims at forming globally responsible leaders, capable of tackling global challenges.

By interrelating skills developed in the program, Perspectivaction integrates theory into practice to provide a global view of corporate processes, and brings educational approaches focused on values and the student's individual characteristics.

It comprises a network of multiple learning environments to ensure the use and creation of knowledge. It is an open system that provides continuous development and evolution for students, advancing the learning process concept and methodology.

One of its major advantages is to consider students as the main protagonists in the process of learning and social change.

Perspectivaction consists of a set of 12 optional activities that, altogether, inspire the formation of globally responsible leaders: Student Reception, Contextualization Seminar, Personal Development Plan, Corporate Knowledge Architecture, Coaching, Learning Workshops, Experiential Challenges, Experiencing the Company, Volunteering Program, Startup Accelerator, Research and Publication, International Relations.

In 2015, the program developed:
• 84 learning workshops
• 2 business games
• 10 personal development plans
• 8 technical visits
• 4 experiential challenges
• 8 projects supported by ISAE Business Accelerator:

   - *Carreira de Mulher*
   - *HelpRemédios*
   - *Voopyn*
   - *Brutu$*
   - *Pode Trazer*
   - *Educar e Comunicar*
   - *Amazing*
   - *Loja pra mim*

Uaná Volunteering Program

G4 – SO1
PRME 3,5,6
PACTO GLOBAL 8
ODS 10, 16, 17

The Uaná program has been improved along the years based on what was learnt in the past. In 2015, actions were divided in two parts.

Initially, there was the 1st Cycle of Integrated Training, in which social organizations and microentrepreneurs had management workshops to advance their knowledge. Then, the volunteers were trained and started consulting for the NGOs and microentrepreneurs.

These workshops and training programs stimulate voluntary ISAE professors – who have extensive experience in management – to share their knowledge in order to empower third sector institutions (NGOs and other non-profit associations) and low-income microentrepreneurs.

NGOs had 32 hours in 4 modules:

1. People management and leadership | Prof. Gianfranco Muncinelli
2. Sustainability | Prof. Fabiana Crivano
3. Financial management | Prof. Edson Zedebinski
4. Marketing and communication | Prof. Lais Domingues (employee)

Microentrepreneurs had 12 hours in 3 modules:

1. Sales techniques | Prof. Fernando da Silva (former student)
2. Marketing and communication | Prof. Lais Domingues (employee)
3. Leadership | Prof. Tomas Drunkenmolle

21 NGOs trained:

1. Abba Promoção Social
2. Apae Curitiba
3. Lar Herminia Scheleder
4. Acridas
5. Associação de Assistência ao Excepcional do Paraná
6. Instituto Rudolf Steiner
7. Associação de Pais e Amigos de Surdos
8. Associação Iniciativa Cultural Passos da Criança
9. Cajae
10. Cocec – Escola Nilza Tartuce
11. Criarum
12. ELO Apoio Social e Ambiental
13. Facop
14. Fundação Ecumênica de Proteção ao Excepcional
15. Grupo Marista
16. Instituto Chico Mendes
17. Instituto Vida Nova
18. Irmandade Evangélica Betânia
19. Mater Natura
20. Associação de Moradores da Vila Zimbros
21. Fundação Educacional Meninos e Meninas de Rua Profeta Elias

6 microentrepreneurs trained:

1. Roberto Gonçalves Anacleto
2. Ana Lúcia de Oliveira Belo
3. Patrícia dos Anjos
4. Fabiula Wanessa de Lima Silva
5. Mariana Monteiro
6. Josué Ghizoni

By participating in a 6-month project of corporate management advice, volunteers help organizations advance their management and initiatives, establishing well-structured work plans and actions to achieve institutional goals.

Consultancy was offered in the following subjects:
• Strategic planning of organizations
• Project management
• Management / financial consultancy
• People management
• Strategic management of services
• Commercial management (sales)
• Process management
• Marketing and communication
• Sustainability

After the Cycle of Integrated Training, organizations and microentrepreneurs were able to apply for voluntary advice. 11 organizations were selected:

1. Abba Promoção Social
2. Acridas
3. Associação CriarUm
4. Instituto Rudolf Steiner

VOLUNTARY CONSULTANTS

5. Associação Iniciativa Cultural Passos da Criança
6. Cajae
7. Cocec – Escola Nilza Tartuce
8. Facop
9. Lar Herminia Scheleder
10. Mater Natura
11. ONG Asmozi

And 7 microentrepreneurs:

1. Roberto Gonçalves Anacleto
2. Patricia dos Anjos
3. Fabiula Wanessa de Lima Silva
4. Mariana Monteiro
5. Ana Lúcia de Oliveira Belo
6. Andrea Cordeiro França
7. Josué Ghizoni

In 2015, there was an increase in the number of volunteers registered in the Uaná Program, because ISAE promoted an awareness campaign, invited students in class and sent individual invitations. The outcome was quite positive:

• 61 registered volunteers – increase of 25% comparing to 2014
• 44 active volunteers – increase of 69% comparing to 2014
• 31 certified volunteers – increase of 29% comparing to 2014

MBA PROGRAMS

ISAE's MBA curricula offer disciplines focused on socioenvironmental responsibility and corporate sustainability.

COURSES	SUBJECTS FOCUSED ON SUSTAINABILITY
LL.M. in Corporate Law	Environmental Law
Real estate and construction management	Environmental aspects in real estate
	Corporate sustainability
Strategic management of companies	Corporate sustainability
	Business ethics
Strategic management of people	Ethics and sustainability
	Corporate governance and succession
Human development for managers	Ethics, Corporate Governance, Socio-Environmental Responsibility
Commercial management	Corporate Sustainability
	Commercial Ethics
Financial Management, Controllership and Audit	Corporate Sustainability
Marketing	Branding and Marketing in the Sustainable Economy
Corporate Management	Sustainability
	Corporate Governance
Industrial Management	Business Ethics
Executive in Health	Social Responsibility and Ethics in Health
	Corporate Governance in Health

PROFESSIONAL MASTER'S IN GOVERNANCE AND SUSTAINABILITY

The pursuit of sustainability in all processes is a constant in the current global context. More than a necessity, the strategic adequacy and sustainable governance processes are a social demand expressed by public policies, companies and society.

In this scenario, governance emerges as a strategy for aligning organizational goals with these demands. Therefore, the master's course aims to: evaluate problems, solutions and practices related to governance and sustainability, which are essential for public, private and third sector organizations; advance knowledge; and form citizen professionals.

Supported by the UN PRME guidelines, the Professional Master's in Governance and Sustainability is the only one in Brazil to address these areas of knowledge. Its goal is to form conscious leaders capable of dealing with the new paradigm of corporate sustainability.

The program follows a main global trend for executive education which offers training based on values, grounded in transdisciplinarity and experiential education, focused on the individual's personal characteristics.

With a view to promote the exchange of know-ledge between academia and the market, thus seeking to add a competitive edge, the course proposes the development of research lines to leverage the management of organizations with respect to corporate sustainability.

Research lines

• **Governance:** Research is focused on good governance practices, comprising several aspects, such as organizational strategies, articulation, integrated management between councils, board of directors, external audit, stakeholder engagement.

• **Sustainability:** It emphasizes sustainability from the triple bottom line (economic, social, environmental aspects) and in the context of organizational management. This line also includes research in urban and rural areas, in the public and private sectors.

The first group of the Professional Master's in Governance and Sustainability started in October 17, 2013. The 2015 group is the third.

NUMBER OF SUSTAINABILITY COURSES

Legend:
- Perspectivaction
- Short
- MBA
- In company
- Medium
- Master's
- Distance Education
- Internactonal

2014: 26, 0 0 0 0 0 0, 1
2015: 22, 16, 2 2, 0 1 0, 1
2016: 31, 3, 1 1 1 1
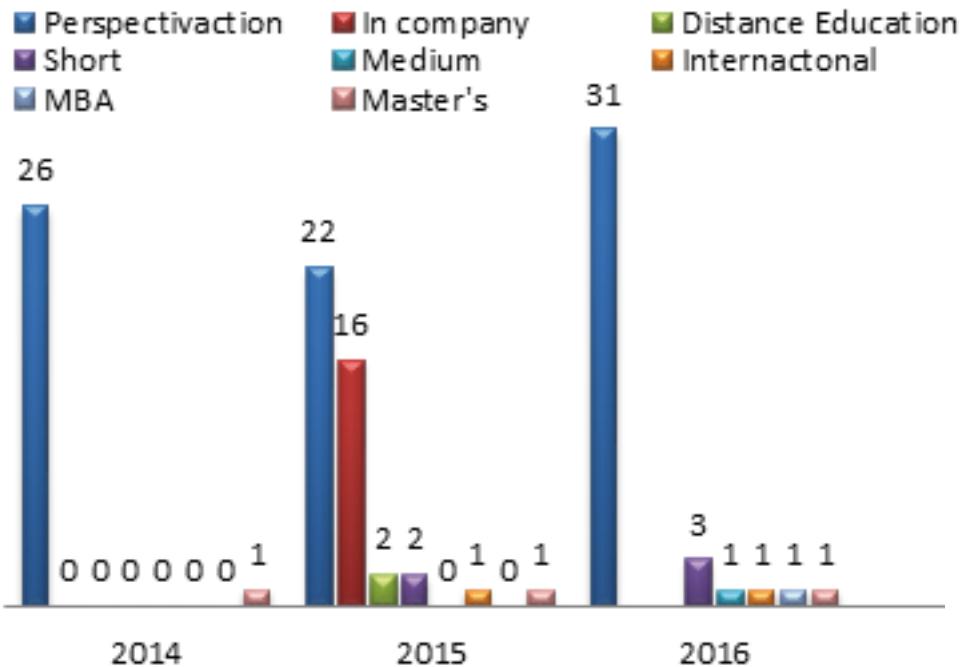
International Courses

In the development of a globally responsible leader, international experiences are great opportunities to expand knowledge, establish new contacts and provide a more comprehensive view of the world of international business.

Experiencing different cultures allows people to analyze the economic, financial, business, cultural, educational and managerial elements that make up the world market. It also allows business managers to assess and improve the performance standard of their organizations in order to face ongoing changes in the world.

Learning about other realities and new ways of doing business in different cultural environments are some of the advantages to add a competitive edge to a professional curriculum.

In 2015, ISAE offered an international program in sustainability. The South Africa module was held in October in the city of Stellenbosch, in partnership with the Sustainability Institute and the University of Stellenbosch. The course followed a different methodology, in which students, besides having classes, experienced situations to facilitate learning.

GBA Programs

For 2015, ISAE developed a track of GBAs in sustainability, in partnership with the Solution Development area and Perspectivaction.

2015

Strategic tools for corporate sustainability

Leadership for sustainability

Environmental management

In-company courses

The following courses were offered 2015:

2015

Contextualization seminar (15)

GBA in governance for councilors

Distance Education

ISAE promoted two new distance learning courses:

2015

Solid waste treatment using the standard NR32

Solid waste management and conscious consumption

SATISFACTION SURVEY

In order to improve products and services, every year ISAE applies a survey to assess the satisfaction of postgraduate and MBA students in the cities of Curitiba and Londrina.

The project applies a probabilistic quantitative online research, where all current students have the same chance, different from zero, to answer the questionnaire. In 2015, Curitiba students sent 607 interviews. Out of 2,065 students, 607 interviews correspond to an error of 3.34% with a margin of 95% confidence interval.

Aspects analyzed in the study include: student occupation and age, course highlights, competitors, satisfaction with several attributes of the institution, and communication.

Items with greater index of satisfaction among students are:
Qualification of professors – 84%
Course structure – 81%
Course applicability – 83%

Environmental Performance

PRME 1,2,5
GLOBAL COMPACT 7,8,9

ISAE Environmental Management System comprises a series of processes and actions involving stakeholders. The environmental policy describes the institute's responsibility towards the environment and offers guidance on issues such as the treatment of environmental issues, organizational impacts and respective actions to strengthen the institution's sustainability.

In order to identify and control environmental liabilities arising from the institution's activities, ISAE has a measurement system with indicators concerning the generation of solid waste, greenhouse gases, water and electricity consumption.

The institute also promotes regular campaigns to reduce the consumption of energy, water and paper. More information and figures are available in the following pages.

Solid Waste

**GRI G4-EN1 G4-EN2 G4-EN22 G4-EN23 G4-EN25
G4-EC2
Global Compact – 7, 8, 9
SDGs – 12,13**

The Solid Waste Management Plan comprises a set of procedures to control waste produced in the institute. The plan includes all necessary actions to minimize waste generation, as well as all procedures for waste segregation, collection, sorting, packaging, storage, transport, recycling, reuse and disposal – the whole cycle. All waste generated at ISAE has a correct and certified final disposal.

ISAE's Solid Waste Management Plan was elaborated in accordance with guidelines in the Reference Term for Elaborating Waste Management Plans provided by the Curitiba Environment Department, guidelines from the Brazilian Association of Technical Standards (ABNT), resolutions from competent environmental bodies, such as the National Environment Council (Conama), state and municipal decrees.

The following information shows the amount of solid waste (paper, cardboard, metal, plastic, batteries and electronics) generated in 2015 in the Curitiba headquarters.

Companies and organizations that collect waste at ISAE headquarters in Curitiba

COMPANY/ ORGANIZATION	Waste type	Disposal method
Transportec	Waste carrier (various)	–
Bulbox	Light bulbs	Recycling
M1Info	Electronic equipment, computer peripherals and batteries	Recycling
Microtelnet	Toner*	Reuse
Curitiba Environment Department	Organic waste	Landfill

* Collected and refilled

Amount of solid waste (kg)


Legend: ■ 2013 ■ 2014 ■ 2015

Energy

G4-EN3 G4-EN4 G4-EN5 G4-EN6 G4-EN7
Global Compact – 7, 8
SDGs – 7,13

Comparing to 2014, energy consumption increased by 6% in the institution. Despite the campaign to reduce energy, water and paper consumption launched in March 2015 – which probably helped reduce it in April and May –, consumption increased again in the following months. Therefore, new awareness campaigns will be launched in 2016.

On the other hand, in October 2015, all lamps were exchanged for LED lamps. The result of this action is shown in November and December: a reduction of 23% and 43% (respectively) in energy consumption, compared to the same months in 2014. Replaced lamps were donated to three schools in Paraná.
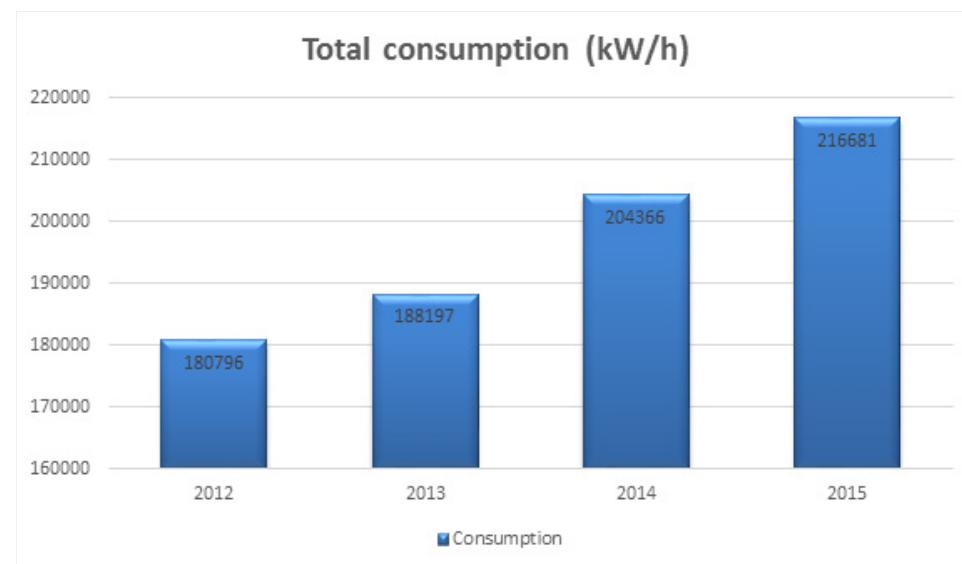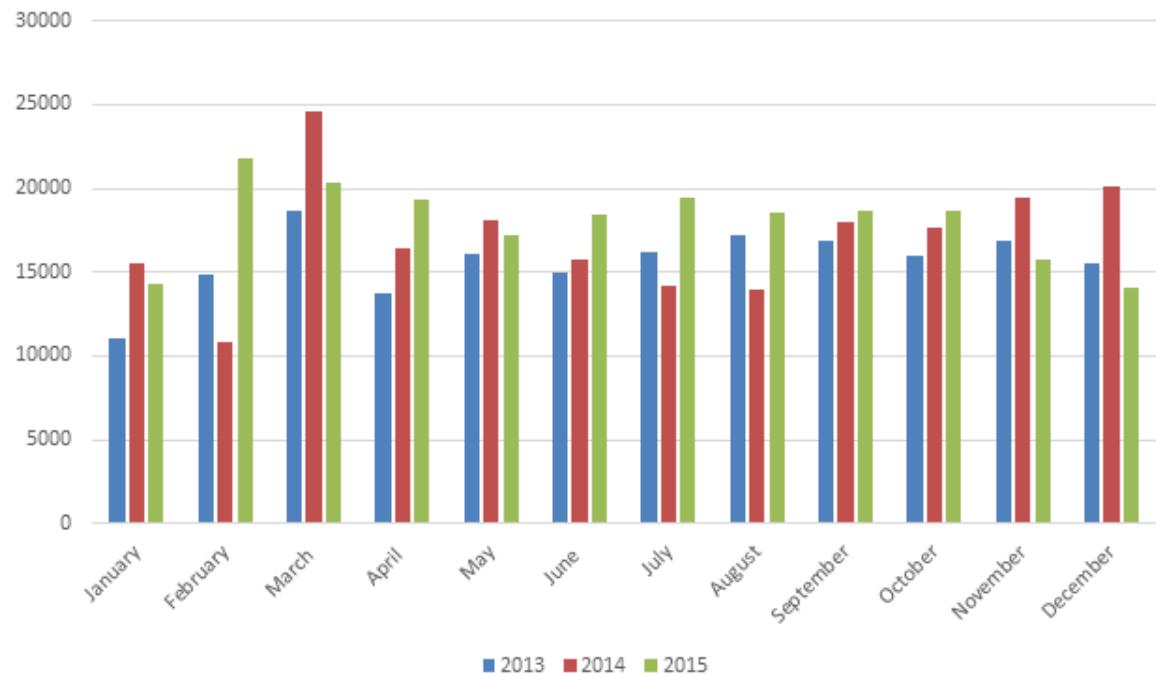
Electricity is supplied by Copel (*Companhia Paranaense de Energia*).

Water

GRI – G4-EN8 G4-EN9 G4-EN10
Global Compact – 7, 8, 9

Water consumption also increased by 17% comparing to 2014.

Although the results of the awareness campaign weren't observed in this aspect, the use of collected rainwater increased by 574%.

Cistern rainwater is used to supply men's toilets, and the institute plans to extend it to women's toilets in 2016.
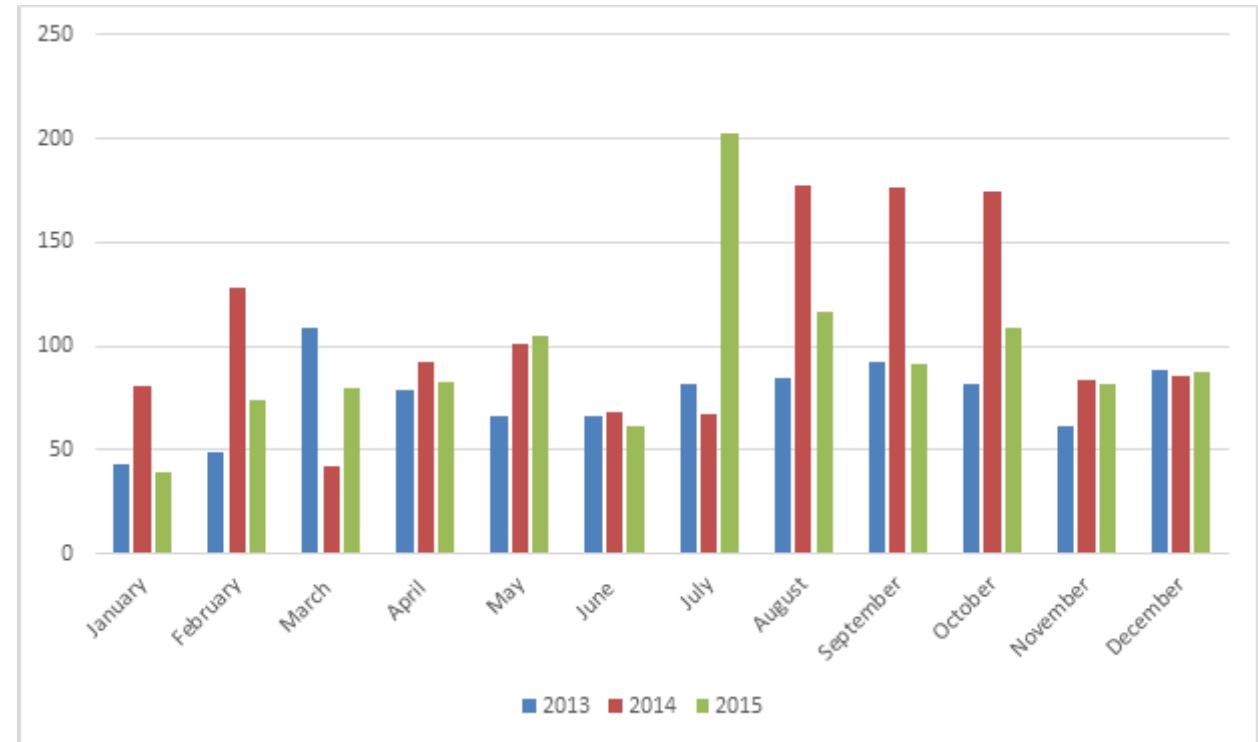
Total consumption (m³): piped water + cistern
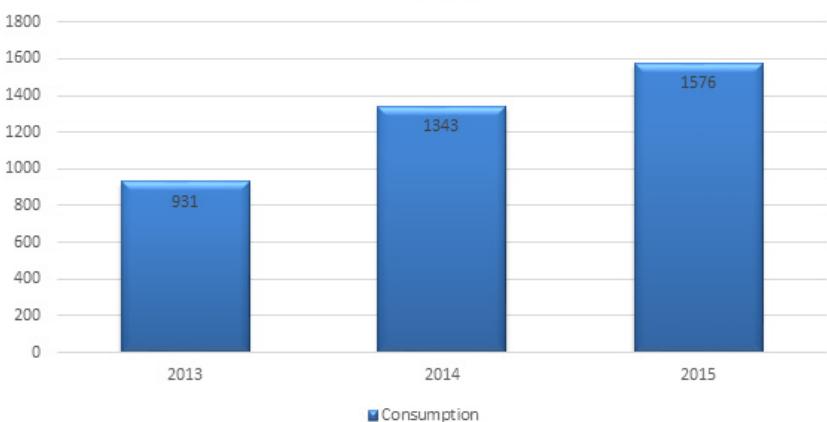
Water is supplied by Sanepar
(Companhia de Saneamento do Paraná).
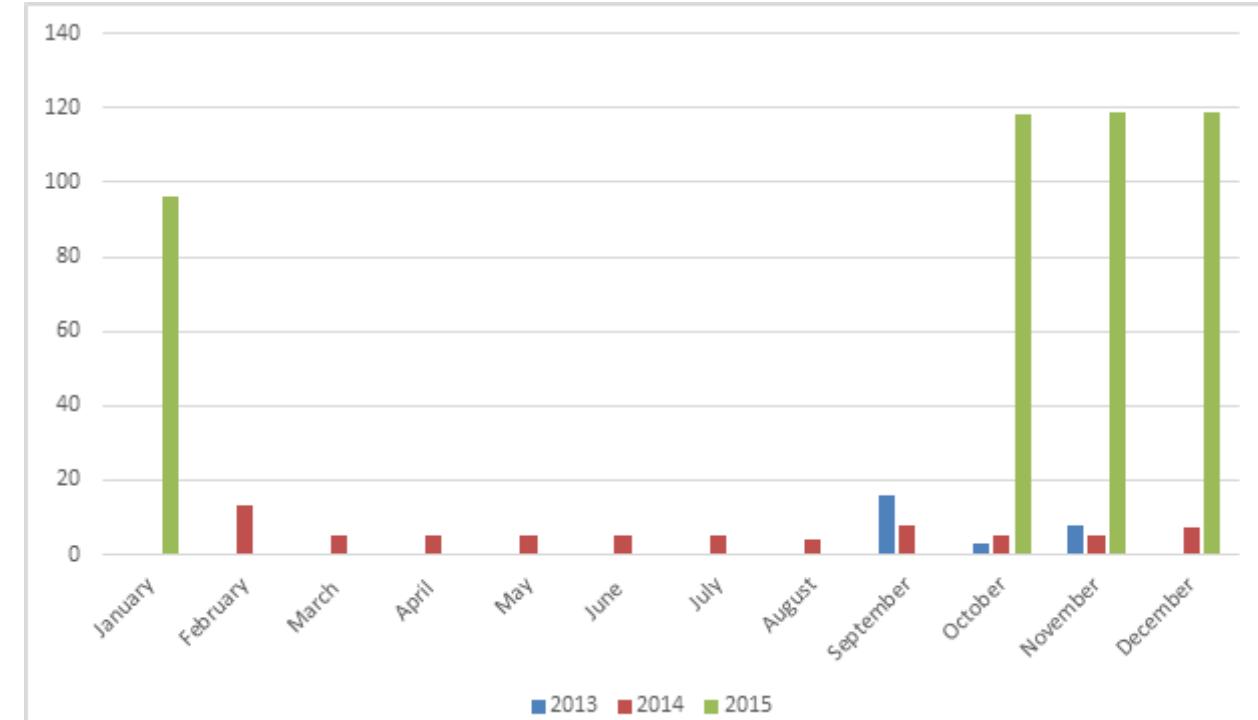
Greenhouse Gases

GRI – G4-EN15 G4-EN16 G4-EN17 G4-EN18 G4-EN19 G4-EN27 G4-EN30
Global Compact – 7, 8, 9
SDG – 13,15

The development of the greenhouse gas inventory provides subsidies for monitoring environmental impacts by revealing the profile of emissions from an organization's activities. The methodology used in the inventory followed guidelines from the international Greenhouse Gas Protocol (GHG).

Calculation was done considering electricity consumption (GHG scope 2 – indirect emissions), air transport, water consumption and waste generation (GHG scope 3 – indirect emissions). There weren't emissions from the company's energy sources (GHG scope 1). Emissions in 2015 totaled 220.16 tonnes of CO2eq.

According to the GHG Protocol, it is necessary to compare emissions between scopes for reporting. The image below reveals that scope 3 has 91% of the total CO2eq emissions in this inventory. Air transport generated the largest share: 87% in scope 3 – 79% of total emissions.

Emissions by scope (tCO2$_{eq}$)

9%
91%

- Scope 2
- Scope 3
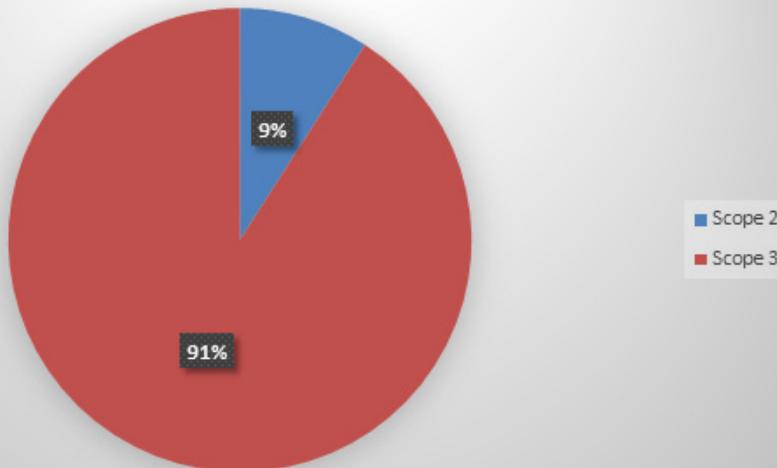
Total emissions by source

8%   4%   9%
79%

- Power
- Air
- Road
- Waste
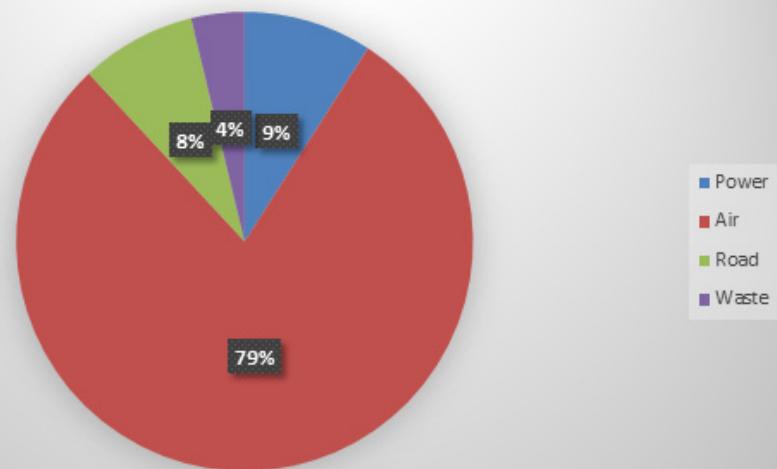
Investment in Environmental Management

GRI – G4-9 G4-EN30 G4-EN31 G4-EC4
Global Compact – 7, 8, 9

Comparing to 2014, ISAE invested 35% more in improvements.

2015 ENVIRONMENTAL PROTECTION EXPENDITURE	
Concept	**Cost(R$)**
Waste collection, treatment and disposal	6,609.30
Eco-efficient infrastructure maintenance	5,000.00
Material for eco-efficient infrastructure	48,318.70
Recycled lamps	227.22
TOTAL	**60,155.22**

Economic Performance

**GRI – GRI G4-9 EC1 G4-EC2 G4-EC3 G4-EC5 G4-EC7 G4-EC8 G4EC9
SDGs – 8**

ISAE manages the aspects that impact financial sustainability by means of managing the budget of areas and projects. The Administration Council reviews and approves the annual programming, which includes strategies, budgets, investment and expenditure forecast. The council also assesses the balance sheet, annual accounts, equity operations and the annual activity report, which afterwards is assessed by the General Assembly. In 2015, the institution's annual accounts were also analyzed by an external audit company.

ISAE is a non-profit organization and its annual revenue, which is the result of the provision of services, should be sufficient to cover operating costs. Therefore, the challenge of management is to ensure the institution's economic-financial balance – in a sustainable and innovative way.

Financial Indicators

In 2015, ISAE presented small variations of revenues, costs and expenses – considered normal in a scenario of economic recession. The greatest impact of 2015 financial indicators is noticed in the relation net profit – loss, comparing to 2014.

The significant reduction is due to the 2014 World Cup (which postponed costs for 2015), the high investment in new strategic projects, and the dollar rise (which impacted the costs of ISAE international courses).

Revenue

R$ IN THOUSANDS			
	2014	2015	Variation
Net Income	26,736	28,088	5%

Employees' salaries and benefits

R$ IN THOUSANDS			
	2014	2015	Variation
Remuneration	9,062	9,464	4%

Operational cost / expenditure

R$ IN THOUSANDS			
	2014	2015	Variation
Costs	12,857	14,408	12%
Expenses	13,172	13,620	3%
Total	26,029	28,028	8%

Profit / loss

R$ IN THOUSANDS			
	2014	2015	Variation
Profit / loss	706	60	-92%

Costs and expenses

- Costs — 51%
- Expenses — 49%
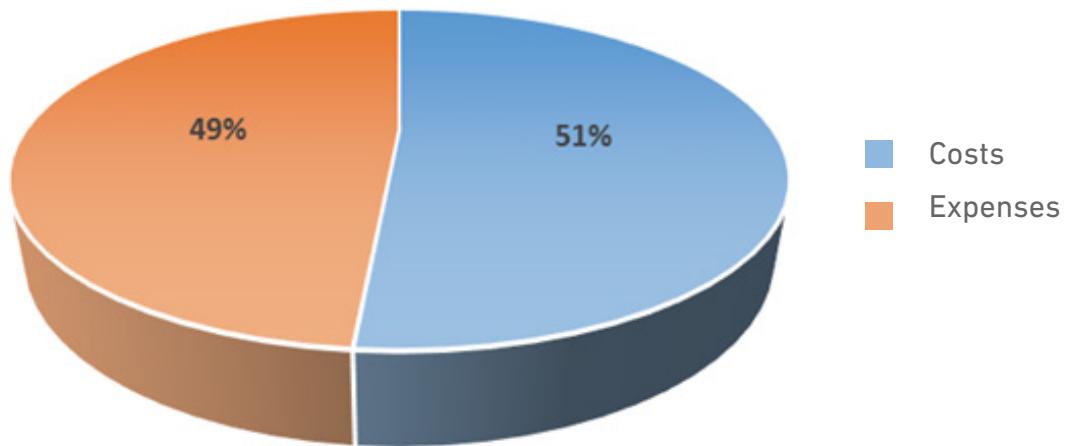
Expense distribution 2014

- Remunerations — 37%
- Commercial expenses — 13%
- Administrative expenses — 48%
- Other — 2%
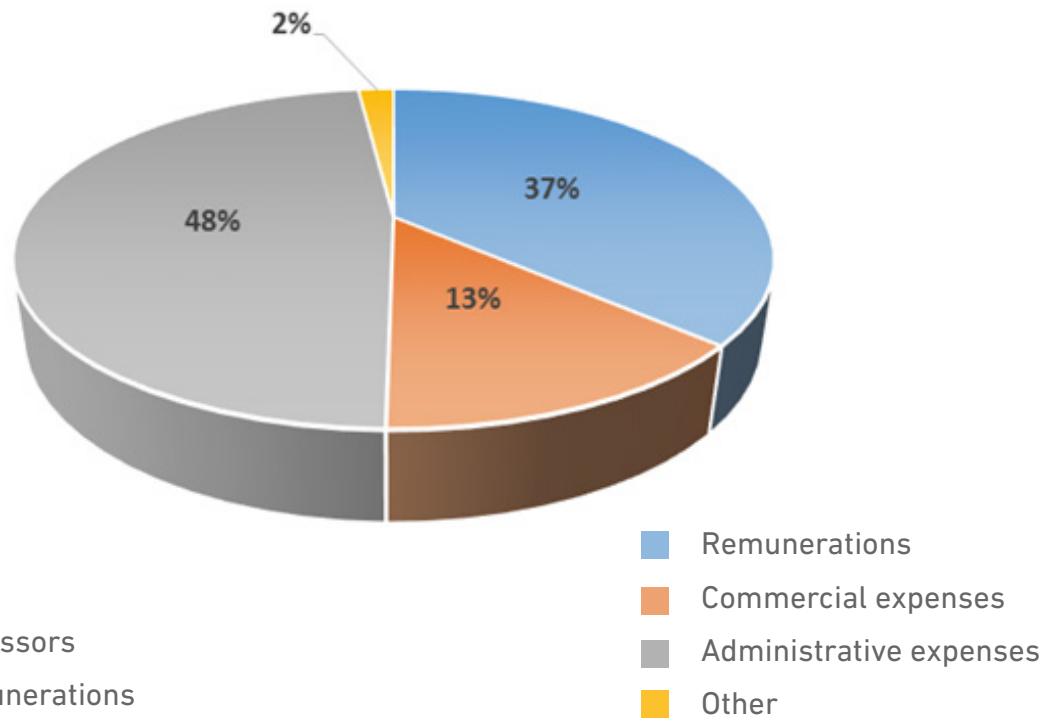
Cost distribution 2015
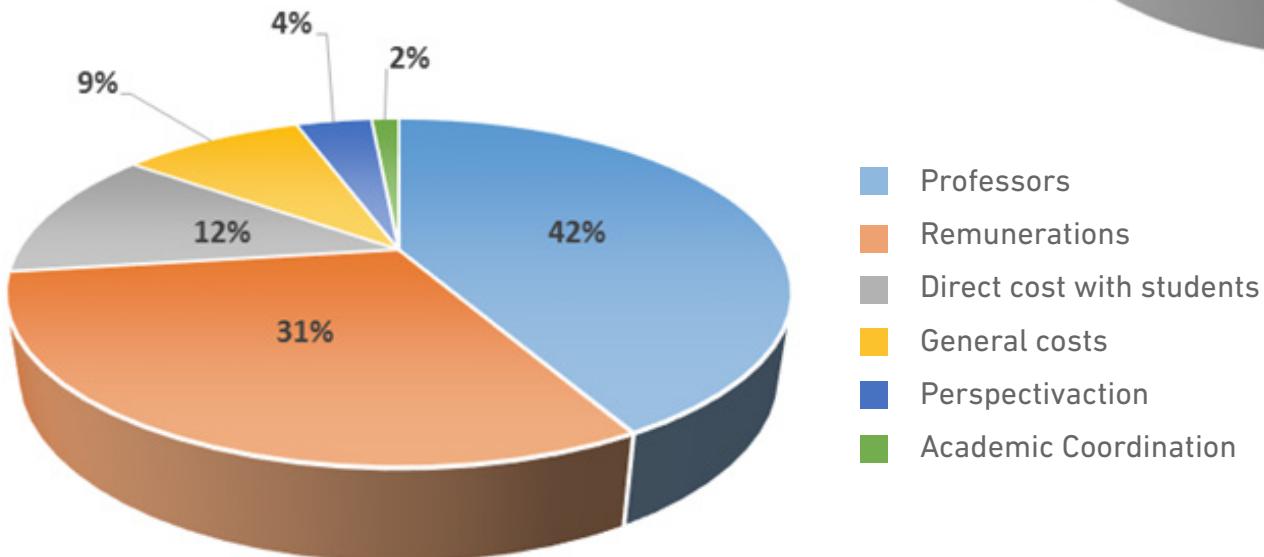
- Professors — 42%
- Remunerations — 31%
- Direct cost with students — 12%
- General costs — 9%
- Perspectivaction — 4%
- Academic Coordination — 2%

Social Performance

Overview of employees

GRI G4-9 G4-10 G4-11 G4-13 G4-51 G4-52 G4-53 G4-54 G4-55 G4-EC3 G4-EC5 G4-LA1 G4-LA2 G4-LA3 G4-LA4 G4-LA6 G4-LA7 G4-LA8 G4-LA9 G4-LA10 G4-LA11 G4-LA13 G4-LA16 G4-HR7 G4-PR1 G4-PR2
PRME 1,2
Global Compact 1,2,3,4,5,6,10
SDGs 5,8,9,10

ISAE is focused on keeping a humanized management framework. The institution invests in the development of employees, believing that this adds competitive value to the business. Ethical commitment, focus on people and sustainable actions are assumptions of results-based management.

Area mission

Ensure competitive advantage to the business by promoting development, dissemination and retention of competences in a motivating and inspiring environment of collaboration and learning.

ISAE has 111 employees – 101 work at the headquarters in Curitiba and 10 at the Londrina branch. 104 employees are hired under the Brazilian CLT law (Consolidation of Labor Laws) in accordance with the SENALBA-PR Collective Convention – out of which: 9 under the Collective Convention of the National Union of Higher Education Professors (SINPES); 5 Juridical Persons (PJ); 1 young apprentice under the rules of *Centro de Integração Empresa Escola do Paraná* (CIEE – Paraná Center of Integration Company School); and 1 trainee.

City

- Curitiba
- Londrina

City	Men	Women
Londrina	30%	70%
Curitiba	45%	55%

Occupational Group Structure

POST CATEGORY	NUMBER
President	1%
Vice-president	1%
Directors	2%
Coordinators	13%
Supervisors	5%
Analysts	22%
Assistants	36%
Auxiliaries	43%
Operators	8%
Young apprentices	1%
Trainees	1%
Professors	7%

Variation between the lowest salary and the local minimum wage at important operational units

Cit y	LOWEST BASE SALARY (R$)	VARIATION (%) COMPARING TO THE BRAZILIAN MINIMUM WAGE*
Curitiba	1,269.96	75%
Londrina	1,269.96	78%

* Brazilian minimum wage was R$ 788,00 in 2015

There are no wage differences between men and women at ISAE. The Competency-Based Management program strategically remunerates employees every year.

Proportion of base salary between men and women

POST CATEGORY	AVERAGE BASE SALARY 2015		VARIATION (%) COMPARING TO MEN'S SALARIES
	MEN	WOMEN	
Director	*	*	*
Auxiliary Curitiba	1,606.37	1,606.37	0
Auxiliary Londrina	1,611.93	1,611.93	0
Assistant Curitiba	2,354.37	2,398.42	2%
Assistant Londrina	–	1,849.81	0
Analyst Curitiba	3,090.47	2,926.51	5%
Analyst Londrina	–	–	–
Supervision Curitiba	4,165.11	4,275.74	3%
Supervision Londrina	**	**	**
Coordination Curitiba	6.845,03	6.410,81	6%
Coordination Londrina	**	**	**

*Directors' salaries are not disclosed for confidentiality reasons.
**Not disclosed because there is only one employee in the post.

Turnover Rate

TURNOVER RATE = 17.70%	
Current employees	111
Turnover rate in 2015	16
Women	10
Men	6

In 2015, turnover rate reduced 19.50%.

2013: 29.40%

2014: 37.20%

2015: 17.70%

Turnover rate by gender

- Men
- Women
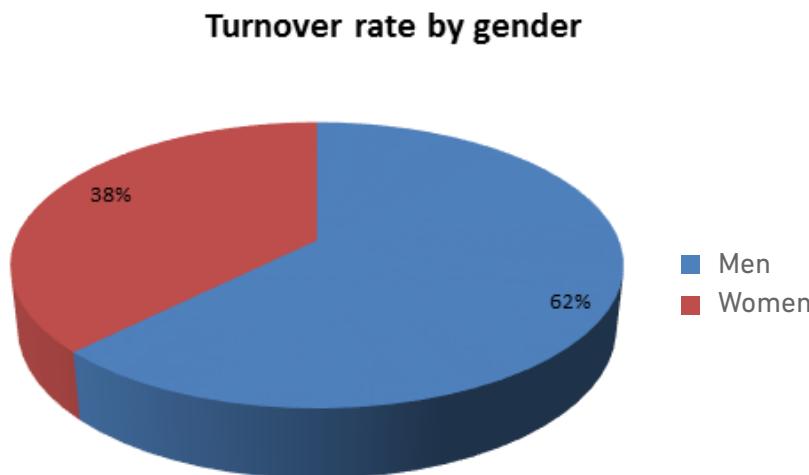
Turnover rate by region (%)
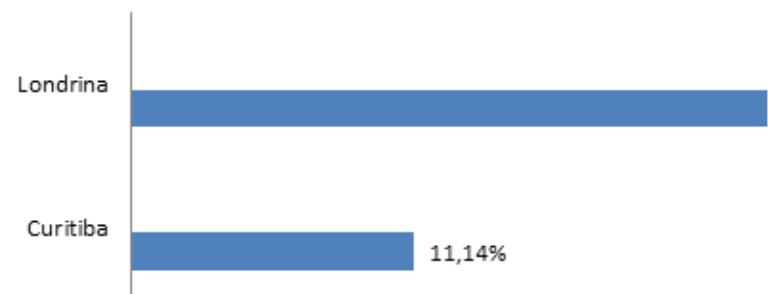
TURNOVER RATE BY REGION (%)	
Curitiba	11.14%
Londrina	25.53%

Absence	Rate
2014	2.42%
2015	1.70%

Absence rate is the time lost with absences / normal hours x 100

Parental leave
9 employees took parental leave in 2015. All of them returned to work (100% return rate).

Quality of Life
In order to provide a healthy environment and develop employees' quality of life, ISAE offers labor gymnastics, recreation room and periodic preventive health monitoring. The institute also promotes guiding lectures based on monitoring results, seeking to create an atmosphere of openness and participation.

Every year, the institute maps and treats risks related to occupational health, security and ergonomics, through programs to improve the work environment. Work conditions and also physical, mental and social health conditions are established in the Occupational Health Medical Control Program (PCMSO) and the Environmental Risk Prevention Program (PPRA).

PCMSO performs diagnostics that guide medical procedures and actions to promote people's health. PPRA identifies environmental, ergonomic, physical, chemical and biological agents (as well as the type, origin, intensity and classification of these agents), thus indicating corrective actions and the use of protective equipment (individual and collective).

Since 2009, ISAE has promoted the program Quality of Life and Prevention of Health Problems (Previsae), which aims to encourage the habit of regular physical exercises and prevent postural damage, besides monitoring the employee's health. It focuses on preventing sedentary lifestyle, high blood pressure, obesity, diabetes and smoking. There were no illnesses or deaths related to work in the headquarters in Curitiba or in the Londrina branch. The absence rate was 1.70% in 2015.

In 2015, the Quality of Life Week promoted lectures on health, posture correction and the influence of education on the new generation of professionals. Employees were offered quick massage, hand spa, foot spa and face lifting.

Since 2008, ISAE has promoted labor gymnastics with a team of physical educators every week. In 2015, two professionals were hired to offer employees the following activities:

• hand spa (exfoliation with cream and relaxing massage).
• foot spa (exfoliation with cream and relaxing massage)
• quick massage
• facelift massage
• workplace massage
• bamboo massage
• mocha massage
• shiatsu
• reflexology
• auriculotherapy

The recreation room was set in 2011 to offer comfort, relaxation and socialization for employees.

Main Benefits

Education sponsorship	80% funding for MBA and postgraduate courses offered to employees that present projects aligned to ISAE's goals; 50% funding for undergraduate courses.
Medical assistance	Amil health plan with state coverage, 80% funded by ISAE, without co-participation and additional costs for exams, with the right to individual apartment hospitalization.
Dental plan	MetLife dental assistance plan, with national coverage for 230 dental procedures
Food or meal voucher	Employees choose between food and meal ticket, provided by *VR Benefícios.*
Life insurance	MetLife life insurance with international coverage, including family funeral assistance.
Financial assistance	No interest loan for emergencies, such as family deaths and diseases.
Loans	Granted by Itaú Bank and *Caixa Econômica* Federal with reduced rates.
English course	ISAE offers R$ 150 per month for employees interested in learning English.
Birthday day-off	Employees have the day off on their birthday.
Birthday gift	ISAE gives a R$ 100 voucher as a birthday present for all employees.
Christmas gift	Employees get a special kit or a Christmas cake.
St. John's Party and end-of-year celebration	Open to all employees and their families, the celebrations are held in June and December. Gifts are raffled and there is a moment for acknowledging employees.
Special date gifts	ISAE offers gifts to employees on special dates like Women's Day, Easter, Mother's Day, Father's Day.

Integration

When joining ISAE, new employees go through an integration process that includes training in all areas. This experience provides a systemic view of the business and its processes.

The new employee participates in an institutional presentation and receives digital copies of the following documents: Strategic Planning Booklet, Integration Manual, Communication Manual, Policy of Channels, and Code of Ethics and Conduct – which are updated annually.

The presentations of the areas are planned and include: mission, structure, quality procedures, strategic indicators and future perspectives.

Training and Development

Managed by ISAE Academy, T&D programs aim to develop employees' skills. Held in an environment for learning, constructing, upgrading and developing new abilities, the programs are aligned to the institute's perspective of excellence in management.

Training workload in 2015 was 5,006.65 hours. There were also 92 hours of workshops related to the Global Compact and PRME.

AREA	TOTAL
Academic	3%
Administrative	3%
Presidential Advisory	6%
Academic Secretariat	3%
Financial	8%
Commercial Relations	3%
Marketing	23%
People Management	5%
Solution Development	2%
*Centers	2%
Board of Directors	24%
IT	2%
Controllership	1%
Commercial – LD	1%
Education – LD	4%
Administrative / Financial – LD	2%
Marketing – LD	1%
Management – LD	1%

Perspectivaction, Quality Management, EAD, BI, Project Office, Corporate Academic Management, President School, Library, Master's course, School of Cooperativism.

Average training hours by year and post category

GRI – LA10

POST	%
President	1.55
Vice-president	0.07
Director	2.05
Coordination	24.10
Supervision	5.73
Analyst	17.50
Assistant	44.20
Auxiliary	1.43
Young Apprentice	0.62
Trainee	0.48
Professor	0.49
Operator	1.78

Competency-Based Management

The program aims to stimulate the continuous updating of staff, apply meritocracy, and enhance professional development and employability, thus improving organizational results.

Implemented in November 2012, it was supported by a modeling group formed by ISAE employees and managers. Career axes and profiles were defined for each kind of function, forming a management system for training employees. The program aims to advance effective management in processes of selection, evaluation, development and Competency-Based remuneration.

In order to improve the practice, since 2013 the program's competencies have been reviewed to support the organization's strategy and raise the employees' level of commitment, by developing their skills.

It should be noted that 90% of employees are guided with respect to the analysis of performance and development.

Moreover, in 2015, 14% of employees were relocated internally – either for changing posts or moving to another area.
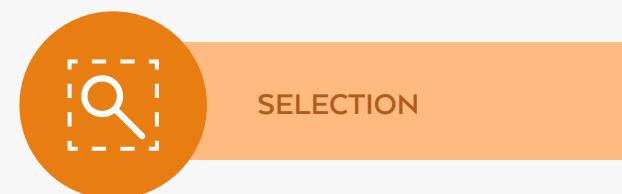
SELECTION

The criteria for selecting new talents are based on the ethical principle of transparency, promoting the selection of skilled professionals whose behaviors are aligned to the institute's values. For hiring and promotions, competency-based selection processes are carried out, prioritizing internal recruitment.

YOUNG APPRENTICE PROGRAM

Since 2011, ISAE has developed the Young Apprentice Program – a project created by *Centro de Integração Empresa Escola do Paraná* (CIEE – Paraná Center of Integration Company School). This initiative prepares young professionals for the labor market and advances social inclusion.

STRATEGIC REMUNERATION

In 2014, ISAE implemented strategic remuneration policies. The institution believes that, when the remuneration system is aligned to the organization's strategy, interests harmonize, thus levering results.

- Reward policy in respect with goals from the perspectives of finance, customers, internal processes, projects and sustainability. Employees could win up to 27.5% of the nominal wage in a trimester.
- Commission policy for the financial staff (collectors), with participation of area coordinators.
- Commission policy for the Corporate Solutions area.

The program also includes: competency-based remuneration, variable remuneration and indirect salary (such as: sponsorship for master's, MBA, postgraduate, graduate and English courses).

Labor Practice Complaints

3 labor practices complaints were resolved in 2015, and 4 new ones were filed.

Stakeholder Engagement

GRI G4-12 G4-17 G4-18 G4-19 G4-20 G4-21 G4-22 G4-23 G4-24 G4-25 G4-26 G4-27 G4-DMA G4-EN32 G4-EN33 G4-LA14 G4-LA15 G4-SO9 G4-SO10
PRME 1,2,5,6
Global Compact 1,2,3,4,5,6,7,8,9,10
SDGs 1,2,3,4,5,8,10,17

Stakeholder Groups

At ISAE corporate relations management is a continuous process that generates shared value along with stakeholders. Ethics in relationships is a value that guides the institute's actions with all publics. In order to develop strategies for stakeholder relations, the institution keeps an updated profile of its publics:

PUBLICS	DESCRIPTION
Students	Students enrolled in ISAE short, medium and long-term courses.
Corporate clients	Organizations requesting specific services from ISAE.
Employees	All those people who work at ISAE – employees and service providers.
Competitors	Institutions that operate in the same market niche and have a similar profile.
Faculty	Professionals from education and other fields who teach courses developed by ISAE.
Financial entities	Financial credit agencies.
Suppliers	Agents that provide products and services for ISAE.
Getulio Vargas Foundation	Information available on page 07.
Government	Municipal and state's public authorities.
Environment	Public and private agents whose main objective is to restore and protect the environment.
Uaná Program's NGOs	Third sector organizations that participate in the Uaná Volunteer Program (more information on page 33).
Global Compact	Information available on page 16.
Institutional partners	Organizations that support or participate in initiatives established by means of collaboration agreements with ISAE.
PRME	Information available on page 18.
Trade Union	Institution that protects ISAE employees' labor rights by means of collective agreements.

To engage the stakeholders previously described, ISAE has promoted the Multi -Stakeholder Panel since 2012 – an event that seeks to identify the main subjects to be reported in this document, besides collecting perceptions about the institution's sustainable practices for continuous improvement.

The 4th Multi-Stakeholder Panel was held on September 17th, 2015, to identify ISAE's contributions, besides each public's perceptions and interest with respect to the institution, thus showing appropriate ways for stakeholder relations and engagement. The activity advanced the continuous process of improving relations with these publics.

20 people participated in the meeting – a significant increase compared with previous years. Besides, their profile was more varied than in 2014 – it was similar to 2013. Although this is a good result (which helps understand the suggestions), important stakeholders were either absent or had little representativeness: the Administration Council, NGOs and Global Compact representatives.

Students **10%**

Professors **15%**

Suppliers **35%**

Employees **40%**
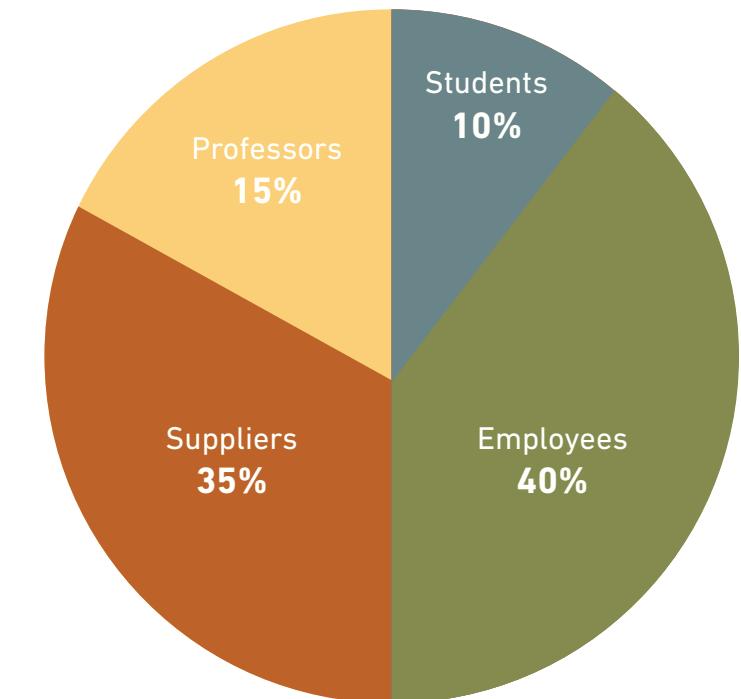
Participation history at ISAE Multi Stakeholder Panel

18

12

20

Edição 2013

Edição 2014

2015
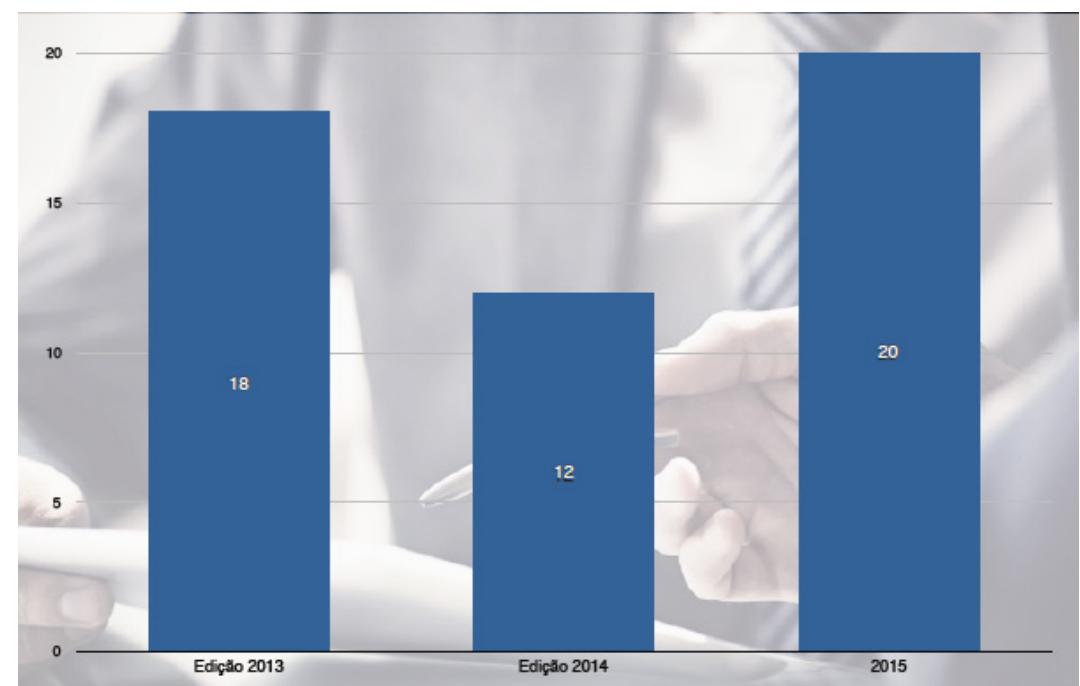
Stakeholders suggestions

Using the Design Thinking technique, all stakeholders were actively involved, generating a considerable knowledge base of approximately 120 ideas in only 10 minutes. Besides the individual value of each idea, the compilation of all these materials gave important insights, showing that vectors of interest guide ISAE stakeholders on sustainability issues.

An axis that permeated some ideas was the practical application of sustainability concepts – at ISAE and in companies and communities. Stakeholders were interested in actions that promote sustainability initiatives in their economic, social and environmental spheres. Expressions such as "fast applicability", "put into practice" and "real application of generated knowledge" were common in the teams' speeches.

Stakeholders also realized the importance of properly reporting the outcomes of ISAE initiatives, both to disclose and raise awareness.

"Sharing information with the community" and "partnership with the media" were demanded actions, showing openness for a more intense communication work. There was no resistance to marketing actions – they see communication as part of ISAE's educational role, thus it needs more visibility.

Another great axis identified was the institutionalization of sustainability through management routines. Topics such as "complete waste cycle" were discussed, indicating a systemic concern, not only punctual in respect of the initiatives. Though the first important insight was to put sustainability into practice, in this case stakeholders showed they are alert to the sustainability of the initiatives. New ideas included defining performance indicators, measuring results and engaging important actors in the process.

Among all ideas and initiatives, the teams gave priority to the ones they considered most important, thus transforming them in prototypes. These prototypes are the materialization of ideas in effective proposals and tools, which stakeholders believe to have great potential to achieve the proposed goals. The prototypes are listed below:

ISAE Sustainable App

An app about sustainability, in order to serve as a reference for all those who are interested in sustainability issues. Unlike other channels, it would concentrate all actions of ISAE besides allowing initiatives share and the dissemination of news and events. It would also have a direct link to exchange messages (email, WhatsApp, SMS) with ISAE' Sustainability Department.

End Of Course Project

Establishment of an optional Conclusion Course Project about the practice of sustainable design, in order to sensitize public such as NGOs, government, business managers and associations on sustainable practices. There would be initial contents as "Introduction to sustainability", "5 R", "Sustainability tripo" and specific contents as "Carbon Footprint", "Power Flush" and "Economically Viable".

Awards Sustainable House and Sustainable Company

A prize in order to promote and give visibility to sustainability initiatives, at the same time that generates and propagates theme content, always addressing the three pillars - environmental, social, economic. Contest with presentation of videos, with public voting and experts, including via app. Historical documentation for future editions and expansion for 'Sustainable School' and 'Sustainable Church', two environments so important to the formation of the culture of sustainability.

Research And Training Providers

Include in ISAE's relationship with its suppliers continuous flow of research and training regarding the sustainability following steps: 1) Mapping of the suppliers; 2) Creation of a questionnaire; 3) Search Application ISAE ethics and responsibility. Tabulation of the survey will generate inputs for a Sustainability Manual for Suppliers and for a training meeting.

The discussions were forwarded to the President's Advisory Board. Therefore, based on the documents, the board developed the materiality matrix – which was used to build this report. Suggested ideas were also shared with the board to be examined for possible implementation.

After the panel, the main discussion topics were listed to check their degree of importance among stakeholders. Then, the same exercise was performed considering ISAE's perception. Finally, the subjects mentioned by both groups were listed to build the materiality matrix.

MULTI-STAKEHOLDER PANEL SUBJECTS	ISAE SUBJECTS	PRIORITIZED SUBJECTS
Mapping – final destination of waste	Economic responsibility	Water (Environmental)
Sustainability lectures	Environmental management	Energy
WASTE CYCLE	Reducing paper and energy consumption	Solid Waste Management Program (PGRS) – paper, electronic waste (Environmental)
Sustainable projects	Electronic waste collection and recycling	Partner Network Development Program – stakeholders (Social)
Relations	Lectures / training in sustainability	Volunteer program (Social)
Local development	Sustainability governance	Perspectivaction, DNA ISAE, Master's, International program, MBA FGV, GBA (Education)
Education for sustainability	Research in sustainability	Sustainability governance (Profile)
Performance indicators	Partner network program	Carbon footprint (Environmental)
Sustainability in practice	Value chain	Partners (Profile)
Sustainable partnerships	Stakeholder engagement	Risk management (Profile)
Water		Research: award and chair (Education)
Risk management		Communication (Profile)
Responsible consumption		Suppliers (Social)
Professionalization of needy institutions		Diversity and equality (Social)
Training for stakeholders		Legal conformity (Profile)
Partnership in projects		Ethics (Social)
Partnership with communication companies		Innovation in processes (Conclusion)
Recycling		Human rights (Social)
Reporting actions		Economic-environmental result (Economic)
Energy		Transparency (Profile)
Sustainable projects		
Sustainability management		
Mapping suppliers		
Gas emissions		
Solid Waste Management Plan (PGRS)		
Supplier management		
Diversity and equality		

This way, the subjects in this report were prioritized.

INFLUÊNCIA SOBRE AS AVALIAÇÕES E DECISÕES DE STAKEHOLDERS

Legend:
- Água | Energia | Comunicação
- PGRS
- Ações com stakeholders
- Programa de Voluntariado
- Educação para sustentabilidade
- Governança da sustentabilidade
- Pegada de CO2
- Gestão de Risco
- Pesquisas
- Diversidade e Igualdade
- Conformidade Legal
- Ética
- Inovação em Processos
- Direitos Humanos
- Resultado Econômico-ambiental
- Transparência

Partner Network Development Program

This program promotes workshops for various ISAE stakeholders to disseminate key concepts of sustainability and information on the principles that guide the institution, like PRME and Global Compact.

Caring for the supply chain is also a demand from UN programs. The goal is to help ISAE's suppliers and employees apply the concepts and promote sustainability in their sphere of influence.

Number of training courses promoted by the Partner Network Development Program

Courses: 2013 — 3, 2014 — 7, 2015 — 9

Employees and professors – Londrina | March 24th

Employees – Curitiba | March 27th

- Hospital das Nações | May 7th
- Commercial area employees | May 14th

Students and employees – Curitiba | June 17th – Environment Day

- Perspectivaction professors | June 30th
- Master's professors | August 17th
- Votorantim | September 10th

Suppliers and employees – Curitiba | December 1st

Copel Seminar for Good Socioenvironmental Practices

The 5th Copel Seminar for Good Socioenvironmental Practices was held on October 1-2, at the Oscar Niemeyer Museum (MON), in Curitiba. ISAE student Ariane Guindani was selected to present her work. As a side event, there was also the Fair for Good Socioenvironmental Practices, where ISAE had a stand to disseminate its sustainability actions.

GRI 4.0 Sustainability Report Workshop

Held at Itaipu, the workshop had the objective to share the GRI foundations and the G4 guidelines. The event promoted a series of lectures with: Nikki Mckean Wood, GRI director corporate and stakeholder relations; Norman de Paula Arruda Filho, president of ISAE/FGV and counselor of GRI Brasil; Heloisa Covolan, Itaipu social responsibility consultant, member of the GRI Corporate Leaders Group | Report 2025 and counselor of GRI Brasil; Paulo Zanardi, GRI community leader; and Paulo Pereira, superintendent of sustainability at Copel.

Ozires Silva Chair in Sustainable Entrepreneurship and Innovation

In 2015, the Ozires Silva Chair reaffirmed its purpose of being a model in sustainable entrepreneurship and innovation. The chair promotes the sustainability culture, seeking to develop an entrepreneur profile in people, for them to create, lead and implement the creative process of drawing up new plans for life, work, study and business.

The actions were set in the Strategic Planning, presented and endorsed by the Deliberative Committee on February 11th, 2015, with the presence of the Chair's coordinator, Dr. Norman de Paula Arruda Filho, and its patron, Dr. Ozires Silva.

The meeting presented the chair's 2014 activity reports and the 2015 planning.

In 2015, the partners agreed to meet in working groups and held some meetings with the Executive Committee for presenting the project accounts and discuss specific themes. 2015 working groups were:

- scientific magazine
- communication and content production
- book "Entrepreneurship in education"
- Ozires Silva Award
- entrepreneurship index in schools

Ozires Silva Award in Sustainable Entrepreneurship

ISAE and *Grupo Paranaense de Comunicação* (GRPCOM) promoted the 9th Ozires Silva Award in Sustainable Entrepreneurship on February 17th. The award's goal is to assess projects in the fields of entrepreneurship and sustainability that contribute to the development of society. There were 131 projects registered from 9 Brazilian states: Amazonas, Espírito Santo, Mato Grosso do Sul, Minas Gerais, Paraná, Pernambuco, Rio de Janeiro, Santa Catarina, São Paulo.

Winners of the 9th Ozires Silva Award

Social Entrepreneurship

- **Student** – The benefits of using a partial weight support gadget in patients with hemiplegia due to cerebrovascular accident

- **Natural person** – *Dialoguing Project*

- **Micro / small enterprise** – *Special Leader Volunteerism*: the social benefit linked to the development of leadership

- **Medium enterprise** – *Carinho de Mãe*

- **Medium / large enterprise** – Professional qualification program in the city hall's job lyceums

Economic Entrepreneurship

- **Student** – *Triare*

- **Micro / small enterprise** – Project of solidary economy and female leadership

- **Medium enterprise** – *Fundação Educere* company incubator

- **Medium / large enterprise** – S*enai Open Lab: Metalmecânico* (Mechanicmetal)

Environmental Entrepreneurship

- **Student** – Potential incorporation of rubber tire residues in plaster for civil construction

- **Natural person** – *Get a Ride!* – corporate hitch-hike app

- **Micro / small enterprise** – Industrial unit to produce ecological briquettes

- **Medium enterprise** – Production of high performance paste from leather waste. Project developed by companies: *Ademir José de Quadros* and *Senai Telêmaco Borba*

- **Medium / large enterprise** – Waste reuse and the circular economy

Entrepreneurship in Education

- **Student** – First aid within the school environment

- **Natural person** – Contribute to awaken the entrepreneurial spirit in the youth of Palmas, Paraná state

- **Micro / small enterprise** – Thermal Protector

- **Micro / small enterprise** – *Bom Aluno Capixaba Program*

- **Medium enterprise** – Cebrac Entrepreneurial Workshops

- **Medium / large enterprise** – Project Facilitators: multiplying knowledge, generating results

Solidarity Campaigns

Children's day

The event was held on October 9th at Cenaza nursery, located in the Parolin district (Curitiba, PR), which serves 107 children aged 6 months to 5 years. The campaign involved ISAE students, professors and employees, who gave toys to the kids.

Christmas

In December 2015, the Christmas campaign Toy Library collected toys at ISAE for needy children.

The institution chosen was also Cenaza nursery. Santa Claus and ISAE employees distributed 110 toys.

Corruption

G4-SO3 G4-SO4 G4-SO5
Global Compact 10

ISAE's Ethical Orientation Council and Code of Ethics and Conduct, described on page 12, help prevent and combat any act related to corruption. There is also a project to create a compliance program in 2016.

Internal communication

- Channels

- integration process
- intranet
- internal events and campaigns
- internal survey: organizational environment and customer satisfaction
- meetings – General Meeting to Evaluate Results (REGAR), Monthly Meeting to Evaluate Results (REMAR), presentation of the strategic planning.

Communication of significant organizational issues, changes, definitions and collective negotiations is disseminated by internal communication channels, considering the complexity and urgency of the information to be delivered.

GRI Index

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Strategy and Analysis				
G4-1	Provide a statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.		1, 2		03
G4-2	Provide a description of key impacts, risks, and opportunities.	8, 9, 10	1, 2	8, 9, 17	8-15
	Organizational Profile				
G4-3	Report the name of the organization.				06-07
G4-4	Report the primary brands, products, and services.				06-07
G4-5	Report the location of the organization's headquarters.				06-07
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.				06-07
G4-7	Report the nature of ownership and legal form.				08-015
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).				029
G4-9	Report the scale of the organization, including: • Total number of employees; • Total number of operations; • Net sales (for private sector organizations) or net revenues (for public sector organizations); • Total capitalization broken down in terms of debt and equity (for private sector organizations); • Quantity of products or services provided.			8, 9, 17	030-038 044-055

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
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 gender. e. Report whether a substantial portion of the organization'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. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-12	Describe the organization's supply chain.	1, 2, 3, 4, 5, 6, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.				08-015 048-055
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	1, 2, 3, 4, 5, 6, 10	1, 2, 5, 6	17	016-027
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, views membership as strategic.	1, 2, 3, 4, 5, 6, 10	1, 2, 5, 6	17	016-027
G4-17	List all entities included in the organization's consolidated financial statements or equivalent documents. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	10		n/a	

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-18	Explain the process for defining the report content and the Aspect Boundaries. Explain how the organization has implemented the Reporting Principles for Defining Report Content.				056-067
G4-19	List all the material Aspects identified in the process for defining report content.				056-067
G4-20	For each material Aspect, report the Aspect Boundary within the organization, as follows: • Report whether the Aspect is material within the organization; • If the Aspect is not material for all entities within the organization; (as described in G4-17), select one of the following two approaches and report either: the list of entities or groups of entities included in G4-17 for which the Aspect is not material, or the list of entities or groups of entities included in G4-17 for which the Aspects is material; • Report any specific limitation regarding the Aspect Boundary within the organization.				056-067
G4-21	For each material Aspect, report the Aspect Boundary outside the organization, as follows: • Report whether the Aspect is material outside of the organization • If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified • Report any specific limitation regarding the Aspect Boundary outside the organization				056-067
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.				056-067
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.				056-067
G4-24	Provide a list of stakeholder groups engaged by the organization.		1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.		1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-26	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-27	Report 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. Report the stakeholder groups that raised each of the key topics and concerns.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-28	Reporting period for information provided.				04-05
G4-29	Date of most recent previous report.				04-05
G4-30	Reporting cycle.				04-05
G4-31	Provide the contact point for questions regarding the report or its contents.				04-05
G4-32	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.				04-05
G4-33	a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.			n/a	

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-36	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-38	Report the composition of the highest governance body and its committees by: • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual's other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: • Whether and how diversity is considered; • Whether and how independence is considered; • Whether and how expertise and experience relating to economic, environmental and social topics are considered; • Whether and how stakeholders (including shareholders) are involved.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: • Cross-board membership; • Cross-shareholding with suppliers and other stakeholders; • Existence of controlling shareholder; • Related party disclosures.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-44	a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-45	a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-48	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-49	Report the process for communicating critical concerns to the highest governance body.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-50	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-51	Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015 048-055
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015 048-055

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	048-055
G4-54	Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual totalcompensation for all employees (excluding the highest-paid individual) in the same country.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	048-055
G4-55	Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	048-055
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	1, 2, 3, 4, 5, 6, 10	1, 2	8, 9, 17	08-015
G4-DMA	a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: • The mechanisms for evaluating the effectiveness of the management approach; • The results of the evaluation of the management approach; • Any related adjustments to the management approach.				08-015 056-067

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-EC1	Report the direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components.			8	045-047
G4-EC2	Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure.			8	040 045-047
G4-EC3	Coverage of the organization's defined benefit plan obligations.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	045-055
G4-EC4	Financial assistance received from government.			n/a	
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	045-055
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation.	1, 2, 3, 4, 5, 6, 10		n/a	
G4-EC7	Development and impact of infrastructure investments and services supported.			8	045-047
G4-EC8	Significant indirect economic impacts, including the extent of impacts.			8	045-047
G4-EC9	Proportion of spending on local suppliers at significant locations of operation.			8	045-047

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-EN1	Materials used by weight or volume.	7, 8, 9		12, 13	040
G4-EN2	Percentage of materials used that are recycled input materials.	7, 8, 9		12, 13	040
G4-EN3	Energy consumption within the organization.	7, 8		7, 13	041
G4-EN4	Energy consumption outside of the organization.	7, 8		7, 13	041
G4-EN5	Energy intensity.	7, 8		7, 13	041
G4-EN6	Reduction of energy consumption.	7, 8		7, 13	041
G4-EN7	Reductions in energy requirements of products and services.	7, 8		7, 13	041
G4-EN8	Total water withdrawal by source.	7, 8, 9			042
G4-EN9	Water sources significantly affected by withdrawal of water.	7, 8, 9			042
G4-EN10	Percentage and total volume of water recycled and reused.	7, 8, 9			042

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.			n/a	
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.			n/a	
G4-EN13	Habitats protected or restored.			n/a	
G4-EN14	Total number of iucn red list species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.			n/a	
G4-EN15	Direct greenhouse gas (ghg) emissions.	7, 8, 9		13, 15	043
G4-EN16	Energy indirect greenhouse gas (ghg) emissions.	7, 8, 9		13, 15	043
G4-EN17	Other indirect greenhouse gas (ghg) emissions.	7, 8, 9		13, 15	043
G4-EN18	Greenhouse gas (GHG) emissions intensity.	7, 8, 9		13, 15	043
G4-EN19	Reduction of greenhouse gas (GHG) emissions.	7, 8, 9		13, 15	043
G4-EN20	Emissions of ozone-depleting substances (ODS)			n/a	

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-EN21	NOx, SOx, and other significant air emissions.			n/a	
G4-EN22	Total water discharge by quality and destination.	7, 8, 9		12, 13	040
G4-EN23	Total water discharge by quality and destination.	7, 8, 9		12, 13	040
G4-EN24	Total number and volume of significant spills.			n/a	
G4-EN25	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.	7, 8, 9		12, 13	040
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.			n/a	
G4-EN27	Extent of impact mitigation of environmental impacts of products and services.	7, 8, 9		13, 15	043
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category.			n/a	
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.			n/a	

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce.	7, 8, 9		13, 15	043-044
G4-EN31	Total environmental protection expenditures and investments by type.	7, 8, 9		8, 9, 17	044
G4-EN32	Percentage of new suppliers that were screened using environmental criteria.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.			n/a	
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	1, 2, 3, 4, 5, 6, , 10	1, 2	5, 8, 9, 10	048-055
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	1, 2, 3, 4, 5, 6, , 10	1, 2	5, 8, 9, 10	048-055
G4-LA3	Return to work and retention rates after parental leave, by gender.	1, 2, 3, 4, 5, 6, , 10	1, 2	5, 8, 9, 10	048-055
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.	1, 2, 3, 4, 5, 6, , 10	1, 2	5, 8, 9, 10	048-055

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
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.			n/a	
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-LA8	Health and safety topics covered in formal agreements with trade unions.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-LA9	Average hours of training per year per employee by gender, and by employee category.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
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.	1, 2, 3, 4, 5, 6, , 10	1, 2	8, 9, 17	08-015
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	1, 2, 3, 4, 5, 6, , 10	1, 2	5, 8, 9, 10	048-055

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria.	1, 2, 3, 4, 5 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken.	1, 2, 3, 4, 5 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms.	1, 2, 3, 4, 5 6, 7, 8, 9, 10	1, 2, 3, 4, 5, 6	3, 5, 8, 9, 10, 17	030-038 048-055
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	1, 2, 3, 4, 5, 6, 10	1, 2, 4, 5,6	17	016-027
G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	1, 2, 3, 4, 5, 6, 10	1, 2, 4, 5,6	17	016-027
G4-HR3	Total number of incidents of discrimination and corrective actions taken.			n/a	
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.			n/a	
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.			n/a	
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.			n/a	

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken.			n/a	
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments.			n/a	
G4-HR10	Percentage of new suppliers that were screened using human rights criteria.			n/a	
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken.			n/a	
G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms.			n/a	
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	1, 2, 3, 4, 5, 6, 10	3, 5, 6	10, 16, 17	033
G4-SO2	Operations with significant actual and potential negative impacts on local communities.			n/a	
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	10	1, 2, 4, 5, 6	8, 9, 17	08-027 067

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
G4-SO4	Communication and training on anti-corruption policies and procedures.	10	1, 2, 4, 5, 6	8, 9, 17	08-027 067
G4-SO5	Confirmed incidents of corruption and actions taken.			n/a	
G4-SO6	Total value of political contributions by country and recipient / beneficiary.			n/a	
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.			n/a	
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.			n/a	
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken.	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	1, 2, 5, 6	1, 2, 3, 4, 5, 8, 10, 17	056-067
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.			n/a	
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055

REFERENCE	INDICATOR	GLOBAL COMPACT	PRME	SDGs	PAGE
	Organizational Profile				
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.	1, 2, 3, 4, 5, 6, 10	1, 2	5, 8, 9, 10	048-055
G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements.				030-038
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.				030-038
G4-PR5	Results of surveys measuring customer satisfaction.				030-038
G4-PR6	Sale of banned or disputed products.			n/a	
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.			n/a	
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.			n/a	
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.			n/a	