

GRI Content Index

Itaú Unibanco Holding S.A.



GRI Content Index

GRI Content index for “in accordance” – Standards option Core

GRI 102-54 | GRI 102-55

GRI 101 Foundation			
GRI 102 General disclosures			
Standards			
Disclosures		Page number (or link)	External assurance
Indicators: Organization Profile			
102-1	Name of the organization	5 - IA	No
102-2	Activities, brands, products, and services	28 - IA	No
102-3	Location of headquarters	6 - IA	No
102-4	Location of operations	8 - IA 41 - IA 63 - IA	No
102-5	Ownership and legal form	We are a publicly traded corporation	No
102-6	Markets served	41 - IA 63 - IA	No
102-7	Scale of the organization	2 - IA	No
102-8	Information on employees and other workers	122 - SR 123 - SR	No
102-9	Supply chain	32 - SR 33 - SR	No
102-10	Significant changes to the organization and its supply chain	72 - IA	No
102-11	Precautionary principle or approach	22 - SR 60 - IA	Yes
102-12	External initiatives	49 - SR	No
102-13	Membership of associations	49 - SR	No
Indicators: Strategy			
102-14	Statement from senior decision-maker	3 - IA	No
102-15	Key impacts, risks, and opportunities	10 - SR 11 - SR 18 - SR 56 - IA	No
Indicators: Ethics and Integrity			
102-16	Values, principles, standards, and norms of behavior	7 - IA 37 - SR 40 - SR	No
102-17	Mechanisms for advice and concerns about ethics	41 - SR 44 - SR 83 - SR 85 - SR	No
Indicators: Governance Structure			
102-18	Governance structure	6 - SR 60 - IA 70 - IA 73 - IA	Yes
102-20	Executive-level responsibility for economic, environmental, and social topics	6 - SR	Yes
102-25	Conflicts of interest	71 - IA	No
102-35	Remuneration policies	70 - SR	No
102-36	Process for determining remuneration	53 - IA 70 - SR	Yes

Note:

IA – Integrated Annual Report 2018.

SR – 2018 Sustainability Report.

GRI 102 General disclosures			
Standards			
Indicators		Page number (or link)	External assurance
Indicators: Stakeholder Engagement			
102-40	List of stakeholder groups	5 - SR 52 - SR	Yes
102-41	Collective bargaining agreements	53 - IA 71 - SR	No
102-42	Identifying and selecting stakeholders	5 - SR 8 - SR	Yes
102-43	Approach to stakeholder engagement	5 - SR 48 - SR 49 - SR 50 - SR 52 - SR 104 - SR	No
102-44	Key topics and concerns IA ised	7 - SR 8 - SR 11 - SR 51 - SR	Yes
Indicators: Reporting Practice			
102-45	Entities included in the consolidated financial statements	3 - IA	No
102-46	Defining report content and topic boundaries	8 - SR	Yes
102-47	List of material topics	8 - SR	Yes
102-48	Restatements of information	Due to the updating of some GRI indicators in 2018 this year the disclosure 403-1 was no longer reported and we started reporting the following disclosures 403-5, 403-6, 403-7, 403-9, 13 - SR 46 - SR 66 - SR 124 - SR 128 - SR	Yes
102-49	Changes in reporting	8 - SR	Yes
102-50	Reporting period	5 - IA	No
102-51	Date of most recent report	2017	No
102-52	Reporting cycle	This report is annual.	No
102-53	Contact point for questions regarding the report	relacoes.investidores@itau-unibanco.com.br	No
102-54	Claims of reporting in accordance with the GRI Standards	GRI Content Index	No
102-55	GRI content index	GRI Content Index	No
102-56	External assurance	8 - SR 134 - SR	Yes

GRI 103: Management approach – Material topics						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material topic – Value Creation						
103-1	Value Creation: Explanation of the material topic and its boundary	11 - SR 12 - SR				No
103-2	Value Creation: The management approach and its components	7 - SR 11 - SR 13 - SR 15 - SR 16 - SR				No
103-3	Value Creation: Evaluation of the management approach	13 - SR 15 - SR				No
Material topic – Risk Management						
103-1	Risk Management: Explanation of the material topic and its boundary	18 - SR				No
103-2	Risk Management: The management approach and its components	18 - SR 21 - SR 22 - SR 24 - SR 26 - SR 29 - SR 32 - SR 34 - SR 56 - IA				No
103-3	Risk Management: Evaluation of the management approach	32 - SR 33 - SR				No
Material topic – Integrity and Ethics						
103-1	Integrity and Ethics: Explanation of the material topic and its boundary	37 - SR				No
103-2	Integrity and Ethics: The management approach and its components	40 to 44 - SR 47 to 51 - SR				No
103-3	Integrity and Ethics: Evaluation of the management approach	40 - SR 41 - SR 43 - SR 44 - SR 48 - SR 51 - SR				No
Material topic – Customer Satisfaction						
103-1	Customer Satisfaction: Explanation of the material topic and its boundary	53 - SR				No
103-2	Customer Satisfaction: The management approach and its components	45 - IA 55 - SR 56 - SR				No
103-3	Customer Satisfaction: Evaluation of the management approach	45 - IA 55 - SR 56 - SR				No

GRI 103: Management approach – Material topics

Indicators	Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material topic – Digital Transformation					
103-1	Digital Transformation: Explanation of the material topic and its boundary	58 - SR			No
103-2	Digital Transformation: The management approach and its components	49 - IA 58 - SR 60 - SR			No
103-3	Digital Transformation: Evaluation of the management approach	60 - SR			No
Material topic – Employee's Experience					
103-1	Employee's Experience: Explanation of the material topic and its boundary	62 - SR			No
103-2	Employee's Experience: The management approach and its components	52 - IA 62 - SR 65 - SR 66 - SR 71 - SR 74 - SR			No
103-3	Employee's Experience: Evaluation of the management approach	52 - IA 65 - SR 66 - SR 71 - SR 74 - SR 76 - SR			No
Material topic – Diversity					
103-1	Diversity: Explanation of the material topic and its boundary	77 - SR			No
103-2	Diversity: The management approach and its components	77 - SR			No
103-3	Diversity: Evaluation of the management approach	81 - SR 85 - SR			No

GRI 103: Management approach – Material topics

Indicators	Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Material topic – Financial Inclusion and Orientation					
103-1	Financial Inclusion and Orientation: Explanation of the material topic and its boundary	86 - SR			No
103-2	Financial Inclusion and Orientation: The management approach and its components	86 - SR 88 - SR 94 - SR			No
103-3	Financial Inclusion and Orientation: Evaluation of the management approach	94 to 96 - SR			No
Material topic – Corporate Citizenship					
103-1	Corporate Citizenship: Explanation of the material topic and its boundary	100 - SR			No
103-2	Corporate Citizenship: The management approach and its components	100 - SR 103 to 107 - SR			No
103-3	Corporate Citizenship: Evaluation of the management approach	102 - SR 104 - SR 106 - SR 108 - SR			No
Material topic – Environmental Management					
103-1	Environmental Management: Explanation of the material topic and its boundary	111 - SR			No
103-2	Environmental Management: The management approach and its components	111 - SR 113 to 115 - SR 117 - SR 119 - SR 120 - SR			No
103-3	Environmental Management: Evaluation of the management approach	113 to 115 - SR 117 to 119 - SR			No

Topic-specific disclosure – Economic						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 201 Economic Performance						
201-1	Direct economic value generated and distributed	13 - SR 17 - SR 103 - SR 104 - SR				Yes
201-2	Financial implications and other risks and opportunities due to climate change	26 to 28 - SR				Yes
201-4	Financial assistance received from government	51 - SR 103 - SR				Yes
GRI 203 Indirect Economic Impacts						
203-2	Significant indirect economic impacts	13 to 15 - SR 94 to 96 - SR				No
GRI 204 Procurement Practices						
204-1	Proportion of spending on local suppliers	32 - SR				No
GRI 205 Anti-corruption						
205-2	Communication and training about anti-corruption policies and procedures	40 - SR 42 - SR				Yes
GRI 206 Anti-competitive Behavior						
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			In 2018, there was no collective action brought against us by unfair competition, trust practices or monopoly.		No

Topic-specific disclosure – Environmental						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 301 Materials						
301-1	Materials used by weight or volume	120 - SR				No
GRI 302 Energy						
302-1	Energy consumption within the organization	115 - SR				Yes
302-4	Reduction of energy consumption	116 - SR				No
GRI 303 Water and Effluents⁽¹⁾						
303-1	Interactions with water as a shared resource	114 - SR 115 - SR				Yes
303-3	Water withdrawal	114 - SR				Yes
GRI 305 Emissions						
305-1	Direct (Scope 1) GHG emissions	117 - SR				Yes
305-2	Energy indirect (Scope 2) GHG emissions	117 - SR				Yes
305-3	Other indirect (Scope 3) GHG emissions	117 - SR				Yes
305-5	Reduction of GHG emissions	117 - SR 118 - SR				Yes
GRI 306 Effluents and Waste						
306-2	Waste by type and disposal method	119 - SR				Yes
GRI 307 Environmental Compliance						
307-1	Non-compliance with environmental laws and regulations	121 - SR				Yes

Topic-specific disclosure – Environmental

Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 308 Supplier Environmental Assessment						
308-1	New suppliers that were screened using environmental criteria	32 - SR				No
308-2	Negative environmental impacts in the supply chain and actions taken	33 - SR				No

Topic-specific disclosure – Social

Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 401 Employment						
401-1	New employee hires and employee turnover	69 - SR 123 to 125 - SR				Yes
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	71 - SR				No
GRI 403 Occupational Health and Safety⁽¹⁾						
403-2	Hazard identification, risk assessment, and incident investigation	74 - SR				Yes
403-3	Occupational health services	74 - SR				No
403-5	Worker training on occupational health and safety	74 - SR				No
403-6	Promotion of worker health	71 - SR				No
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	74 - SR				No
403-9	Work-related injuries	74 - SR 76 - SR 126 - SR				Yes

(1) Indicator updated by GRI in 2018.

Topic-specific disclosure – Social						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 404 Training and Education						
404-1	Average hours of training per year per employee	66 - SR 68 - SR 124 - SR				No
404-2	Programs for upgrading employee skills and transition assistance programs	65 - SR 69 - SR 70 - SR 73 - SR				No
404-3	Percentage of employees receiving regular performance and career development reviews	69 - SR 125 - SR				No
GRI 405 Diversity and Equal Opportunity						
405-1	Diversity of governance bodies and employees	126 to 128 - SR				Yes
405-2	Ratio of basic salary and remuneration of women to men	123 - SR				Yes
GRI 406 Non-Discrimination						
406-1	Incidents of discrimination and corrective actions taken	44 to 46 - SR				Yes
GRI 414 Supplier Social Assessment						
414-1	New suppliers that were screened using social criteria	32 - SR 33 - SR				No
414-2	Negative social impacts in the supply chain and actions taken	33 - SR				No

Topic-specific disclosure – Social						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
GRI 415 Public Policy						
415-1	Political contributions	51 - SR				Yes
GRI 417 Marketing and Labeling						
417-3	Incidents of non-compliance concerning marketing communications	47 - SR				Yes
GRI 418 Customer Privacy						
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	43 - SR	The number of complaints concerning breaches of customer privacy and losses of customer data.	Confidentiality constraints.	Due to the sensibility of this matter we are not comfortable disclosing this information.	No

(1) Indicator updated by GRI in 2018.

Sector disclosures						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Sector Disclosure – Financial Services (G4 Version): Economic Performance						
G4-DMA	Economic Performance	13 - SR 16 - SR 17 - SR 103 - SR				Yes
Sector Disclosure – Financial Services (G4 Version): Product Portfolio						
G4-DMA	Product Portfolio: Policies with specific environmental and social components applied to business lines(former FS1)	18 - SR 22 - SR 29 - SR 34 - SR				Yes
G4-DMA	Product Portfolio: Procedures for assessing and screening environmental and social risks in business lines(former FS2)	6 - SR 7 - SR 18 - SR 22 - SR 29 - SR 34 - SR				Yes
G4-DMA	Product Portfolio: Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions (former FS3)	22 - SR 31 - SR 33 - SR				Yes
G4-DMA	Product Portfolio: Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines (former FS4)	22 - SR 29 - SR 30 - SR				Yes
G4-DMA	Product Portfolio: Interactions with clients/ investees/ business partners regarding environmental and social risks and opportunities (former FS5)	18 - SR 22 - SR 29 - SR				Yes

Sector disclosures						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Sector Disclosure – Financial Services (G4 Version): Product Portfolio						
G4-FS6	Percentage of the portfolio for business lines by specific region, size (e.g. micro/sme/ large) and by sector	94 - SR 95 - SR 129 - SR 131 to 133 - SR				Yes
G4-FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	16 - SR 65 - IA 94 - SR 95 - SR				Yes
G4-FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	16 - SR				Yes
Sector Disclosure – Financial Services (G4 Version): Audit						
G4-DMA	Audit: Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures (former FS9)	22 - SR				Yes

Sector disclosures						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Sector Disclosure – Financial Services (G4 Version): Active Ownership						
G4-FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organisation has interacted on environmental or social issues	29 - SR 30 - SR				Yes
G4-FS11	Percentage of assets subject to positive and negative environmental or social screening	29 - SR 30 - SR				Yes
G4-DMA	Voting policy(ies) applied to environmental or social issues for shares over which the reporting organization holds the right to vote shares or advises on voting (former FS12)	29 - SR				Yes

Sector disclosures						
Indicators		Page number (or link)	Omission(s)	Reason(s) for omission(s)	Explanation for omission(s)	External assurance
Sector Disclosure – Financial Services (G4 Version): Local Communities						
G4-FS13	Access points in low-populated or economically disadvantaged areas by type	94 - SR 104 - SR				Yes
G4-FS14	Initiatives to improve access to financial services for disadvantaged people	83 - SR 96 - SR				Yes
Sector Disclosure – Financial Services (G4 Version): Product and Service Labeling						
G4-DMA	Product and Service Labeling: Policies for the fair design and sale of financial products and services (former FS15)	7 - SR 24 - SR 56 - SR				Yes
G4-DMA	Product and Service Labeling: Initiatives to enhance financial literacy by type of beneficiary (former FS16)	34 - SR 88 - SR				Yes

