

## GRI CONTENT INDEX

### INA Group Annual report 2019

This report has been prepared in accordance with the GRI Standards: Core option. In this report GRI Oil and gas sector supplement indicators are used.

Disclosure No.	Disclosure Title	Page number	Note	UN GC Principle	External assurance
<b>GRI 101: Foundation 2016</b>					
<b>GRI 102 General Standard Disclosures 2016</b>					
102-1	Name of the organization	10-11			
102-2	Activities, brands, products, and services	10-11, 37-39, 44-45, 55			
102-3	Location of headquarters	143			
102-4	Location of operations	10-11, 37-39, 44-45, 55			
102-5	Ownership and legal form	13			
102-6	Markets served	55			
102-7	Scale of the organization	10-11			
102-8	Information on employees and other workers	122-125		6	
102-9	Supply chain	37-39			
102-10	Significant changes to the organization and its supply chain	76			
102-11	Precautionary Principle or approach	60, 94, 116			
102-12	External initiatives	116		1-10	
102-13	Membership of associations	116			
102-14	Statement from senior decision-maker	14			
102-16	Values, principles, standards, and norms of behavior	12, 110, 111		10	
102-17	Mechanisms for advice and concerns about ethics	110, 111		10	
102-18	Governance structure	24, 74, 110			
102-40	List of stakeholder groups	16			
102-41	Collective bargaining agreements	100		3	
102-42	Identifying and selecting stakeholders	16			

102-43	Approach to stakeholder engagement	16, 111			
102-44	Key topics and concerns raised	16			
102-45	Entities included in the consolidated financial statements	119, 144	*Broj stranice u Konsolidiranom i odvojenom financijskom izvještaju za godinu završenu na dan 31. prosinca 2019. godine zajedno s izvještajem neovisnog revizora.		
102-46	Defining report content and topic Boundaries	16			
102-47	List of material topics				
102-48	Restatements of information	-	No restatements of information.		
102-49	Changes in reporting	16	For the first time open consultation titled "An open discussion on sustainability of INA Group", in which representatives of external stakeholder groups, in a facilitated interaction, discussed material topics		
102-50	Reporting period	15			
102-51	Date of most recent report	15			
102-52	Reporting cycle	15			
102-53	Contact point for questions regarding the report	15			
102-54	Claims of reporting in accordance with the GRI Standards	15			
102-55	GRI content index	15			
102-56	External assurance	130			
<b>GRI 201 Economic Performance 2016</b>					
201-1	Direct economic value generated and distributed	61			
201-4	Financial assistance received from government	-	INA does not get Financial assistance from government		
<b>GRI 202 Market presence 2016</b>					

202-2	Proportion of senior management hired from the local community	123		6	
<b>GRI 203 Indirect economic impacts 2016</b>					
203-1	Infrastructure investments and services supported	108			
OG1	Volume and type of estimated proved reserves and production.	10, 37, 38, 39			
<b>GRI 206: Anti-competitive behavior 2016</b>					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	111			
OG8	Benzene, lead and sulfur content in fuels	111	Our service stations offer Euro V fuels and our latest additized INA Class Plus fuels that both improve the features of your car and protect the environment		
<b>GRI 204: Procurement practices 2016</b>					
204-1	Proportion of spending on local suppliers	111			
<b>GRI 205: Anti-corruption 2016</b>					
205-2	Communication and training about anti-corruption policies and procedures	111	Anti-corruption is managed through Code of Ethics		
<b>GRI 302: Energy 2016</b>					
<b>GRI 103 Management Approach 2016</b>					
302-1	Energy consumption within the organization	88, 121		7,8	Yes
302-3	Energy intensity	88, 121		8	
302-4	Reduction of energy consumption	88		8,9	
<b>GRI 303: Water and effluents 2018</b>					
303-1	Interactions with water as a shared resource	99		7,8	
303-2	Management of water discharge-related impacts	99			
303-3	Water withdrawal	99, 121			Yes
303-4	Water discharge	99, 121			
303-5	Water consumption	99			
<b>GRI 305: Emissions 2016</b>					
305-1	Direct (Scope 1) GHG emissions	90, 121		7,8	Yes
305-2	Energy indirect (Scope 2) GHG emissions	90, 121		7,8	Yes

305-3	Other indirect (Scope 3) GHG emissions	92, 121			
305-4	GHG emissions intensity	121		8	
305-5	Reduction of GHG emissions	89			
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	98, 121		7	
OG6	Volume of flared and vented hydrocarbon	91			
<b>GRI 306: Effluents and waste 2016</b>					
OG5	Volume of formation or produced water	99	Produced Water – Sour Water stripper and/or tank bottom draws.		
306-2	Waste by type and disposal method	96, 121	'Indicator is reported partially due to regulations prescribed in national Act on sustainable waste management (OG 94/13, 73/17, 14/19) and the Ordinance on waste management (OG 117/17). Waste producers in Croatia do not know which specific process will be used for treatment of their waste because waste transfer note only includes information on "D" or "R" code.'	8	Yes
OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	96, 99			
306-3	Significant spills	95, 121		8	Yes
306-4	Transport of hazardous waste	96, 121			
<b>GRI 307: Environmental compliance 2016</b>					
307-1	Non-compliance with environmental laws and regulations	111	There were no non-compliances with environmental laws and regulations		
<b>GRI 401: Employment 2016</b>					
<b>GRI 103 Management Approach 2016</b>					

401-1	New employee hires and employee turnover	105, 122, 124		6	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	101			
401-3	Parental leave	124		6	
<b>GRI 403: Occupational health and safety 2018</b>					
403-1	Occupational health and safety management system	77			
403-2	Hazard identification, risk assessment, and incident investigation	78		1	
403-3	Occupational health services	79			
403-4	Worker participation, consultation, and communication on occupational health and safety	78			
403-5	Worker training on occupational health and safety	78			
403-6	Promotion of worker health	79			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	77			
403-8	Workers covered by an occupational health and safety management system	77			
403-9	Work-related injuries	80			Yes
403-10	Work-related ill health	80	There were no types of ill health recorded, either in 2019 or in previous years.		Yes
OG13	Number of process safety events, by business activity.	84			
<b>GRI 404: Training and Education 2016</b>					
404-1	Average hours of training per year per employee	104, 124		6	Yes
404-2	Programs for upgrading employee skills and transition assistance programs	104			
404-3	Percentage of employees receiving regular performance and career development reviews	104		6	Yes
<b>GRI 413: Local Communities 2016</b>					
413-1	Operations with local community engagement,	16, 101		1	

	impact assessments, and development programs				
<b>GRI 416: Customer Health and Safety 2016</b>					
416-1	Assessment of the health and safety impacts of product and service categories	114			
<b>GRI 417: Marketing and labeling 2016</b>					
417-1	Requirements for product and service information and labeling	114			
<b>GRI 419 Socioeconomic Compliance 2016</b>					
419-1	Non-compliance with laws and regulations in the social and economic area	111			