

ArcelorMittal Reporting index 2016

As set out in this reporting index, our 2016 is self-declared in accordance with the 'core' standard of the Global Reporting Initiative (GRI) G4 framework, and is our second step towards the reporting principles and concepts of the Integrated Reporting Framework.

[i\) statement of reporting principles and concepts](#)

[ii\) GRI G4 index](#)

i) Statement of reporting principles and concepts 2016

Reporting Principle	Source	Our response
Strategic focus and future orientation	IIRC	See About this review for statement from those charged with governance. See also Chairman's statement, Risks, External context, Sustainability review; Beyond 2020.
Stakeholder inclusiveness/relationships	IIRC & GRI	See 'Governance' section – Stakeholder relations
Sustainability context External environment	IIRC & GRI	See External context and 'The big picture' for ArcelorMittal's sustainability context. See also Annual Review - External context for recent trend observations.
Materiality	IIRC & GRI	Annual Review - Sustainability for an overview of our 10 sustainable development outcomes. To see how we arrived here, refer to 'Our materiality story'.
Completeness	IIRC & GRI	Our coverage of material topics is explained in the Scope, boundaries and methodologies section of the Annual Review.
Balance	GRI	Throughout our report we identify both the challenges and the opportunities that we face, including open discussion of the disruptions to our business that have occurred during the year. We also report fully on the same key performance indicators as last year, regardless of whether performance has improved or declined.
Consistency & Comparability	IIRC	We have brought together financial and non-financial reporting in this annual review. Nonetheless, we continue to report the same financial and non-financial data as reported in our previous annual reviews and sustainable development reports.
Accuracy	GRI	We explain our methodology for calculating performance in our basis of reporting document. Deloitte Audit has provided limited assurance for certain environmental data, as set out in their assurance statement.
Timeliness	GRI	We report financial and non-financial data annually through this Annual Review and our Form 20-F.
Clarity	GRI	We have created the 2016 Annual Review as a microsite with options to download and print information as required.
Reliability	IIRC & GRI	We explain our methodology for calculating performance in our basis of reporting document. Deloitte Audit has provided limited assurance for certain environmental data, as set out in their assurance statement.
IIRC Content elements and concepts	Source	Our response
Governance	IIRC	See Governance section.
Business model	IIRC	See Our business. This year we demonstrate how our business creates value in our Value creation model.
Risks and opportunities	IIRC	The risk factors we consider are presented here, whereas the opportunities arising from the external context are outlined in that section, and in throughout the report. We intend to connect these with our capitals further in our 2017 report.
Strategy and resource allocation	IIRC	See our Action 2020 strategy, which is focused on our financial targets. In each segment report on Action 2020, we integrate an account of the role played by non-financial factors outlined in the 10 SD outcomes. In Sustainability review, we describe the resources allocated to the pursuit of each SD outcome.
Performance	IIRC	The company's financial and non-financial performance is summarised in the Value creation model and demonstrated in further detail throughout the report. We aim to introduce more connectivity with the capitals in our 2017 report.
Value creation	IIRC	We present our value creation model for the first time this year in Our Business
The capitals	IIRC	As we continue our journey towards integrated reporting, we demonstrate the resources we rely on and the different forms of value we create in a further step towards the six capitals of the integrated reporting framework, within the context of a steel and mining company. These are: financial capital, physical assets (manufactured capital), people (human capital), natural resources (natural capital), R&D (intellectual capital), stakeholder trust (relationship capital), economic contributions (social and financial capital). A map of how these relate to our 10 SD outcomes can be found below.
	Financial capital	All 10 outcomes depend on financial capital in the form of the investment, salaries, general and administrative costs necessary to the their achievement.#
	Natural capital	Outcome 4 - Resources; Outcome 5 - Air, land and water; Outcome 6 - Energy and carbon
	Human capital	Outcome 1 - People
	Intellectual capital	Outcome 2 - Products Outcome 3 - Infrastructure Outcome 4 - Resources
		Outcome 5 - Air, land and water Outcome 6 - Energy and carbon Outcome 9 - Scientists and Engineers

Manufactured capital

All 10 outcomes depend on the way in which our physical assets are operated. The steel we produce also represents manufactured capital.

Social & relationship capital

Outcome 10 - contribution to society,
All 10 outcomes depend on the trust of our stakeholders.

ii) GRI G4 index - 2016

Aspect	General standard disclosures	Materiality boundary 1: Which operations is the aspect material to?	Materiality boundary 2: Where is it meaningful to report on this aspect?	Disclosure in report	Inclusion in Local reports
Governance and Ethics					
Strategy and Analysis	G4-1 CEO Letter	All operations	Global and local	Yes	
Organisational Profile	G4-3 Name of organisation	All operations	Global and local	a. Yes	
	G4-4 Primary brands, products and services	All operations	Global and local	a. Yes	
	G4-5 Location of the organization's headquarters	All operations	Global and local	a. Yes	
	G4-6 Countries and operation	All operations	Global and local	a. Yes	
	G4-7 Nature of ownership and legal form	All operations	Global and local	a. Yes	
	G4-8 Markets served	All operations	Global and local	a. Yes	
	G4-9 Scale of the organization	All operations	Global and local	a. Yes	
	G4-10 Total number of employees	All operations	Global and local	a. Yes b. Yes c. Yes d. Yes e. N/A f. N/A	Yes. We aim for all countries to report this information in their local SD reports by the 2016 reporting cycle. See Sustainability - Local picture
	G4-11 Percentage of total employees covered by collective bargaining agreements	All operations	Global and local	Yes	
	G4-12 Organization's supply chain	All operations	Global and local	a. Yes	
	G4-13 Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain	All operations	Global and local	a. Yes	
	G4-14 Precautionary approach	All operations	Global and local	Yes	
	G4-15 Externally developed charters, principles or initiatives which the organisation subscribes to or endorses	All operations	Global and local	a. Yes	
	G4-16 List of memberships to associations	All operations	Global and local	a. Yes	
	Identified material aspects and boundaries	G4-17 Entities included in the financial statement and Sustainability report	All operations	Global and local	a. Yes b. No
G4-18 Aspect Boundaries and Reporting Principles for Defining Report Content.		All operations	Global and local	a. Yes b. Yes	
G4-19 Material aspects identified in the process for defining report content		All operations	Global and local	a. Yes	See local SD reports on our website: Sustainability - Local picture

	G4-20	Aspect Boundary within the organization for each material aspects	All operations	Global and local	a. Yes	
	G4-21	Aspect Boundary outside the organization for each material aspects	All operations	Global and local	a. Yes	
	G4-22	Restatements	All operations	Global and local	No	
	G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.	All operations	Global and local	a. Yes	
Stakeholder engagement	G4-24	List of stakeholder groups engaged by the organization.	All operations	Global and local	a. Yes	
	G4-25	Basis for identification and selection of stakeholders with whom to engage.	All operations	Global	a. Yes	
	G4-26	Organization's approach to stakeholder engagement	All operations	Global and local	a. Yes	
	G4-27	Key topics and concerns that have been raised through stakeholder engagement	All operations	Global and local	a. Yes	
Report profile	G4-28	Reporting period	All operations	Global and local	a. Yes	
	G4-29	Date of most recent previous report	All operations	Global and local	a. Yes	
	G4-30	Reporting cycle	All operations	Global and local	a. Yes	
	G4-31	Contact point for questions	All operations	Global and local	a. Yes	
	G4-32	Content index and "in accordance" option	All operations	Global and local	a. Yes b. Yes c. Yes	
	G4-33	External assurance	All operations	Global and local	a. Yes b. Yes c. Yes d. Yes	
Sub-category: Governance						
Governance Structure and Composition	G4-34	Governance structure of the organisation	All operations	Global and local	Yes	
Sub-category: Ethics and Integrity						
Ethics and Integrity	G4-56	Organization's values, principles, standards and norms of balance	All operations	Global and local	Yes	
Economic performance indicators						
Economic performance	G4-EC1	Direct economic value generated and distributed	All operations	Global and local	a. Yes b. Yes.	See local SD reports on our website: Sustainability - Local picture E.g. South Africa. We expect all local reports to include this information by 2016.
	G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	All operations	Global and local	a. Yes	No
	G4-EC3	Coverage of the organization's defined benefit plan obligations	All operations	Global	a. Yes b. Yes c. Yes d. Yes e. Yes	No
Market presence	G4-EC6	Proportion of senior management hired from the local community	All industrial sites	Local	No	See local SD reports on our website: Sustainability - Local picture e.g. Liberia, Kazakhstan, Canada.
Indirect economic impacts	G4-EC7	Development and impact of infrastructure investments and services supported	All industrial sites	Local	a. Yes b. Yes c. Yes	See local SD reports on our website: Sustainability - Local picture e.g. Liberia, Kazakhstan, Ukraine, South Africa

Procurement practices	G4-EC9	Proportion of spending on local suppliers	All operations	Local	No	See local SD reports, e.g. South Africa. We expect all local reports to include this information by 2016.
Environmental performance indicators						
Materials	G4-DMA	Generic Disclosures on Management Approach	Major industrial steel and mining sites	Global and local	a. Yes b. Yes c. Yes	Not to date
	G4-EN1	Materials used by weight or volume	Major industrial steel and mining sites	Global and local	a. Yes	We expect local reports to include this information by 2016
	G4-EN2	Percentage of materials used that are recycled input materials	Major industrial steel and mining sites	Global and local	a. Yes	We expect local reports to include this information by 2016
Energy	G4-EN3	Energy consumption within the organization	Major industrial steel and mining sites	Global and local	a. Yes b. Yes c. No d. Yes e. Yes f. Yes g. Yes	e. We expect local reports to include this information by 2016
	G4-EN5	Energy intensity	Major industrial steel and mining sites	Global and local Global and local	a. Yes b. Yes c. Yes d. Yes	No
	G4-EN6	Reduction of energy consumption	Major industrial steel and mining sites	Global (commercial sensitivities of reporting locally)	a. Yes b. Yes c. Yes d. Yes	See local SD reports on our website: Sustainability - Local picture
	G4-EN7	Reductions in energy requirements of products and services	Major industrial steel and mining sites	Global and local	a. Yes b. Yes c. Yes	Yes in some countries - e.g. Germany. See local SD reports on our website: Sustainability - Local picture
Water	G4-EN8	Total water withdrawal by source	Major industrial steel and mining sites	Global and local	a. Yes b. Yes	Yes where material. See local SD reports on our website - for example South Africa, Brazil.
Biodiversity	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	All industrial sites	Local	a. No	a. Yes: Liberia . We expect all local reports to detail this information where it is material by 2016.
	G4-EN13	Habitats protected or restored	All industrial sites	Local	a. Yes b. Yes c. Yes d. Yes	Yes: e.g. Liberia, Ostrava, USA. See local SD reports on our website: Sustainability - Local picture. We expect all local reports to detail this information where it is material by 2016.
	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	All industrial sites	Local	a. Yes	
Emissions	G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	All major industrial sites	Global	a. Yes b. Yes c. Yes d. Yes	
	G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	All major industrial sites	Global	a. Yes b. Yes c. n/a d. yes e. yes f. yes	
	G4-EN18	Greenhouse gas (GHG) emissions intensity	All major industrial sites	Global	a. Yes b. Yes c. Yes d. Yes	
	G4-EN21	NO _x , SO _x , and other significant air emissions	Steel plants; Mines;	Global and local	a. Yes b. Yes c. Yes	Most local reports include this information. We expect all local reports to do so by 2016

Effluents and waste	G4-EN23	Total weight of waste by type and disposal method	All industrial sites	Global and local	a. Yes b. No	We expect local reports to include this information where material by 2016
Products and Services	G4-EN27	Extent of impact mitigation of environmental impacts of products and services	Products in use	Global	a. Yes b. N/A	
	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	Products in use	Global	a. Yes b. Yes	
Compliance	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	All operations	Global and local	Yes	We expect significant examples to be covered in local reports. See
Overall	G4-EN31	Total environmental protection expenditures and investments by type	Major industrial sites	Global and local	a. Yes	Yes
Supplier Environmental Assessment	G4-EN32	Percentage of new suppliers that were screened using environmental criteria	Supply chain	Global and local	a. Yes	No
	G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	Supply chain	Global and local	a. Yes b. No c. Yes d. No e. Yes	We expect our local reports to begin to report on this aspect by 2016.

Social performance indicators

Sub-category: labour practices and decent work

Employment	G4-DMA	Generic Disclosures on Management Approach	All operations	Global and local	Yes	We expect this information to be included in local reports by 2017.
	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	All operations	Local	a.	We expect this information to be included in local reports by 2017.
	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	All operations	Local	No	We expect this information to be included in local reports by 2017.
	G4-LA3	Return to work and retention rates after parental leave, by gender	All operations	Local	No	We expect this information to be included in local reports by 2017.
Labour / management relations	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	All operations	Local	a. No b. Yes	We expect this information to be included in local reports by 2017.
Occupational health and safety	G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	All operations within our health and safety perimeter (see Basis of Reporting)	Global and local	a. Yes b. Yes	
	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	All operations within our health and safety perimeter (see Basis of Reporting)	Global and local	a. Yes b. Yes	LTIFR and fatalities are reported within each local report.
Training and education	G4-LA9	Average hours of training per year per employee by gender, and by employee category	All operations	Global and local	Yes	
	G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	All operations	Local	Yes	We expect this information to be included in local reports by 2019.
	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	All operations	Global and local	Yes	

Diversity and equal opportunity	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	All operations	Global and local	a. Yes. b. No	a. We expect this to be reported at local level by 2017 b. Yes
Equal remuneration for women and men	G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	All operations	Local	a. No b. No	Data is not yet available at local level.
Supplier assessment for labour practices	G4-DMA	Generic Disclosures on Management Approach	All operations	Global and local	a. Yes b. Yes c. Yes	We expect our local reports to report on this aspect by 2016.
	G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	All operations	Global and local	a. Yes b. No c. Yes d. No e. Yes	
Labour practices and grievance mechanisms	G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	All operations	Local	No	Many already report on this. We expect our local reports to begin to report on this aspect by 2016.
Sub-category: Human rights						
Investment	G4-DMA	Generic Disclosures on Management Approach	All operations	Global and local	Yes	Many already report on this. We expect our local reports to begin to report on this aspect by 2016.
	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	All operations	Global and local	a. No b. Yes	We expect our local reports to begin to report on this aspect by 2016.
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken	All operations	Global and local	a. No b. No	
Freedom of association and collective bargaining	G4-DMA	Generic Disclosures on Management Approach	Supply chain	Global and local	Yes	We expect our local reports to begin to report on this aspect by 2016.
	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	Supply chain	Global and local	a. Yes b. Yes.	We expect our local reports to begin to report on this aspect by 2016.
Child labour	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	Supply chain	Global and local	a. No b. No c. No	We will review our local procurement assessment as part of the work towards Outcome 7 in the coming years.
Forced or compulsory labour	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	Supply chain	Global and local	a. No b. No	We will review our local procurement assessment as part of the work towards Outcome 7 in the coming years.
Security practices	G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	All operations and supply chain	Global and local	a. No b. Yes	We will review our reporting of this aspect at local level.
Indigenous rights	G4-HR8 and MM5	Total number of incidents of violations involving rights of indigenous peoples and actions taken	Mining operations	Global and local	a. Yes b. No	Yes - Liberia, Canada
Assessment	G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	All operations and supply chain	Global and local	a. No	No. we expect local reports to cover this where material.
Supplier human rights assessment	G4-HR10	Percentage of new suppliers that were screened using human rights criteria	Supply chain	Global and local	Yes	Yes

[G4-
HR11](#)

Significant actual and potential negative human rights impacts in the supply chain and actions taken

Supply chain

Global and local

- a. Yes
- b. No
- c. Yes
- d. No
- e. Yes

We expect our local reports to begin to report on this aspect by 2016.

Sub-category: Society						
Local communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	All industrial operations	Global and local	No.	Most local reports cover their stakeholder engagement plans; development programs; some include EIAs and SIAs, e.g. Liberia, South Africa
	G4-SO2	Operations with significant actual and potential negative impacts on local communities	All operations	Global and local	Yes	We expect local reports to cover this as part of their reporting on outcomes 8 and 10.
Anti-corruption	G4-SO4	Communication and training on anti-corruption policies and procedures	All operations	Global and local	a. yes b. yes c. no d. no e. yes	No
Compliance	G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	All operations	Global and local	Yes	We expect significant examples to be covered in local reports. E.g. Poland; South Africa
Supplier assessment for impacts on society	G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	Supply chain	Global and local	Yes	Yes
Product responsibility performance indicators	G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	Supply chain	Global and local	a. Yes b. No c. Yes d. No e. Yes	We expect our local reports to begin to report on this aspect by 2016.
Sub-category: product responsibility						
Compliance	G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	All operations	Global and local	Yes	
Additional disclosures for the mining and metals sector						
Economic disclosures						
Economic performance	G4-EC1	Direct Economic Value Generated and Distributed	Additional disclosure requirements: Report countries of operation that are either candidate to or compliant with the Extractive Industries Transparency Initiative (EITI). Additional guidance: Compilation - Operating Costs - Payments to local communities as part of land-use agreements, not including land purchases.	Global and local	Yes	Yes, also reported in Liberia where we began our involvement with the EITI in 2007.
Environmental disclosures						
Effluent and waste	MM-3	Total amounts of overburden, rock, tailings and sludges and their associated risks.	Mining operations	Local	No	Yes
Social disclosures						
Employment	G4-DMA	How policies, standards and practices are applied to contractors	All operations	Global and local	Yes	
Labour / management relations	G4-DMA	Representation and engagement with employees, other workers and their trade unions	All operations	Global and local	Yes	
	MM-4	Number of strikes and lock-outs exceeding one week's duration, by country	All operations	Global and local	Yes	
Occupational health and safety	G4-DMA	Application of ILO convention 176	All operations	Global and local		
Social disclosures, sub-category: Human rights						

Freedom of association and collective bargaining	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 gender	All operations	Global and local	No	
	G4-DMA	Freedom of association policy implementation	All operations	Local	No	Yes
Indigenous rights	G4-DMA	Policies relating to community consultation and support and settings where such dialogues are required	Mining operations	Global and local	Yes	As appropriate in country SD reports - for example, Liberia, Canada.
	MM-5	Total number of indigenous operations taking place in or adjacent to indigenous peoples' territories, and number and percentage of operations or sites where there are formal agreements with indigenous peoples' communities	Mining operations	Global and local	Yes	ArcelorMittal has a minority stake in Baffinland, Canada. See country SD reporting.
Social disclosures, sub-category: Society						
Local communities	G4-DMA	Report whether there are programs in place for assessing the impacts of operations on local communities	Mining operations	Global and local	Yes	Yes
	MM-6	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples	Mining operations	Local	Yes	Yes - Liberia, Canada, Mexico
	MM-7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples and the outcomes	Mining operations	Local	Yes	Yes - Liberia, Canada, Mexico
Emergency preparedness	G4-DMA	Existence of emergency plans and implementation	All industrial operations	Global and local	Yes	Yes - Liberia
Resettlement	MM-9	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process	Mining operations	Local	Yes	Yes - Liberia