

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

GENERAL STANDARD DISCLOSURES

STRATEGY AND ANALYSIS

G4-1	Statement from the most senior decision-maker of the organization.	SGS Sustainability Review 2014 , Introduction from our Chairman and Chief Executive Officer, p.8,9	Not applicable	Not applicable	Not applicable	
G4-2	Description of key impacts, risks, and opportunities.	2014 Sustainability Report online: Managing Risks and Opportunities	Not applicable	Not applicable	Not applicable	

ORGANIZATIONAL PROFILE

G4-3	Name of the organization.	Corporate website	Not applicable	Not applicable	Not applicable	
G4-4	Primary brands, products, and services.	Corporate website	Not applicable	Not applicable	Not applicable	
G4-5	Location of the organization's headquarters.	Corporate website	Not applicable	Not applicable	Not applicable	
G4-6	Number of countries where the organization operates, names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	2014 Sustainability Report online: Our Approach to Reporting	Not applicable	Not applicable	Not applicable	
G4-7	Nature of ownership and legal form and markets served.	Corporate website	Not applicable	Not applicable	Not applicable	
G4-8	Markets served (geographic breakdown, sectors served, and types of customers and beneficiaries).	2014 Business Review	Not applicable	Not applicable	Not applicable	
G4-9	Scale of the organization: employees, operations, sales, capitalization & quantity of services provided.	2014 Annual Report , p.4, 6, 12-17, 79	Not applicable	Not applicable	Not applicable	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-10	Total number of employees by employment contract, gender, permanent employees, region, supervised workers, casual workers & significant variations in employment numbers.	2014 Sustainability Report online: Human Resources Data . Casual workers represent approximately 7% of staff	We report on the total number of employees by gender as part of our sustainability performance data. However, we currently do not yet report on employees by contract type.	We are in the process of implementing a new Human Resources information system which will enable us to assimilate data that is currently monitored at local affiliate level.	From 2016, we will report on the total number of employees by contract type and gender, as part of our new HR information system.	
G4-11	Percentage of total employees covered by collective bargaining agreements.	2014 Sustainability Report online: Human Resources Data	Not applicable	Not applicable	Not applicable	
G4-12	Description of the supply chain.	2014 Sustainability Report online: How we Manage Economic Performance 2014 Sustainability Report online: How we Manage a Responsible Supply Chain 2014 Sustainability Report online: Performance on Responsible Supply Chain	Not applicable	Not applicable	Not applicable	
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	2014 Sustainability Report online: Responsible Supply Chain	Our reporting covers any significant changes during the report period on the organisation's size, structure and ownership. However, we have only partially reported on changes to our supply chain.	As reported in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015.	We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	
G4-14	Precautionary approach or principle.	2014 Sustainability Report online: Our Value to Society	Not applicable	Not applicable	Not applicable	
G4-15	Subscription to externally developed economic, environmental and social charters, principles, or other initiatives.	2014 Sustainability report online: How We Manage Energy and Climate Change (CDP, WBCSD)	Not applicable	Not applicable	Not applicable	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-16	Memberships of associations (such as industry associations) and national or international advocacy organizations.	2014 Sustainability report online: Stakeholder Engagement Results (Results - Special Interest Groups, NGOs and Academics) 2014 Sustainability report online: How We Manage Energy and Climate Change	Not applicable	Not applicable	Not applicable	

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17	Entities included in the consolidated financial statements.	2014 Sustainability Report online: Our Approach to Reporting (Reporting Scope)	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-18	Process for defining the report content and the Aspect Boundaries and, implementation of the Reporting Principles for Defining Report Content.	2014 Sustainability Report online: Materiality Results (Topics (Aspects) and Boundaries) 2014 Sustainability Report online: Our Approach to Reporting 2014 Sustainability Report online: Materiality Process	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-19	List of all the material Aspects identified in the process for defining report content.	2014 Sustainability Report online: Materiality Results (Topics (Aspects) and Boundaries)	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-20	Aspect Boundary within the organization for each material aspect.	2014 Sustainability Report online: Materiality Results (Topics (Aspects) and Boundaries)	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-21	Aspect Boundary outside the organization for each material Aspect.	2014 Sustainability Report online: Materiality Results (Topics (Aspects) and Boundaries)	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements.	There are no restatements of information that has previously been reported.	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.	There are no significant changes to reporting period, scope or aspect boundaries.	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

STAKEHOLDER ENGAGEMENT

G4-24	List of stakeholder groups engaged by the organization.	2014 Sustainability Report online: Stakeholder Engagement Process	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-25	Basis for identification and selection of stakeholders with whom to engage.	2014 Sustainability Report online: Stakeholder Engagement Results 2014 Sustainability Report online: Stakeholder Engagement Process	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-26	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.	2014 Sustainability Report online: Stakeholder Engagement Results	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.
G4-27	Key topics and concerns that have been raised through stakeholder engagement. How the organization has responded to these key topics and concerns, including through reporting. Stakeholder groups that raised each of the key topics and concerns.	2014 Sustainability Report online: Stakeholder Engagement Results	Not applicable	Not applicable	Not applicable	Yes, SGS Sustainability Review 2014 p.100.

REPORT PROFILE

G4-28	Reporting period for the information provided.	2014 Sustainability Report online: Overview 2014 Sustainability Report online: Our Approach to Reporting	Not applicable	Not applicable	Not applicable	
G4-29	Date of most recent previous report.	2014 Sustainability Report online: Overview	Not applicable	Not applicable	Not applicable	
G4-30	Reporting cycle (such as annual, biennial).	2014 Sustainability Report online: Overview	Not applicable	Not applicable	Not applicable	
G4-31	Contact point for questions regarding the report or its contents.	2014 Sustainability Report online: Overview	Not applicable	Not applicable	Not applicable	
G4-32	'In accordance' option chosen. GRI Content Index for the chosen option. Reference to the External Assurance Report.	2014 Sustainability Report online: Overview 2014 Sustainability Report online: Global Reporting Initiative 2014 Sustainability Report online: Assurance (Assurance Statement and Statement from External Auditor)	Not applicable	Not applicable	Not applicable	
G4-33	External assurance for the report.	2014 Sustainability Report online: Assurance (Assurance Statement and Statement from External Auditor)	Not applicable	Not applicable	Not applicable	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
GOVERNANCE						
G4-34	Governance structure of the organization.	2014 Sustainability Report online: Governance on Sustainability Issues	Not applicable	Not applicable	Not applicable	
G4-35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	2014 Sustainability Report online: Governance on Sustainability Issues				
G4-36	Executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	2014 Sustainability Report online: Governance on Sustainability Issues				
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics.	2014 Sustainability Report online: Stakeholder Engagement Results 2014 Sustainability Report online: Governance on Sustainability Issues				
G4-38	Composition of the highest governance body and its committees.	Annual Report 2014 , p.26-32 and p.34-37 (Board of Directors and Operations Council)	While our published information provides detail on the gender, country of origin and relevant experience of our Board members, we have yet to report on the composition of our Board with regard to competencies specifically relating to economic, social and environmental skills.	During 2014, a Board Nomination Policy was submitted to the Board for review. This outlined the criteria for the composition of the Board with regard to diversity and competencies relating to economic, social and environmental skills. Following a change in leadership (effective from March 2015) the Policy is being reviewed by the new Chief Executive Officer prior to approval by the Nominations and Remuneration Committee.	Once the Board Nomination Policy has been approved and implemented, we aim to publish information on the composition of the Board in relation to economic, social and environmental competencies.	
G4-39	Report whether the Chair of the highest governance body is also an executive officer.	2014 Sustainability Report online: Governance on Sustainability Issues				

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-40	Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	Annual Report 2014 , p.22-39 (Corporate Governance / Operations Council); Nomination & Remuneration Committee, p.44-49	Our processes for the selection of Board members are detailed in our Annual Report. However, we currently do not report on the criteria used to nominate Board members on competencies related to economic, social and environmental competencies.	During 2014, a Board Nomination Policy was submitted to the Board for review. This outlined the criteria for the composition of the Board with regard to diversity and competencies relating to economic, social and environmental skills. Following a change in leadership (effective from March 2015) the Policy is being reviewed by the new Chief Executive Officer prior to approval by the Nominations and Remuneration Committee.	Once the Board Nomination Policy has been approved and implemented, we aim to publish information on the composition of the Board in relation to economic, social and environmental competencies.	
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed and whether conflicts of interest are disclosed to stakeholders.	Annual Report 2014 , p.22-39 (Corporate Governance)				
G4-42	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.	2014 Sustainability Report online: Governance on Sustainability Issues				
G4-43	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	2014 Sustainability Report online: Governance on Sustainability Issues	These measures apply to the Operations Council not the Board of Directors.	The information is currently unavailable.		
G4-44	Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Frequency and independence of the Evaluation. Report whether such evaluation is a self-assessment. Actions taken in response to the evaluation.	Annual Report 2014 , p.22-39 (Corporate Governance) and p.38 (Shareholders' Participation Rights)	Governance of economic, social and environmental issues is reviewed as part of the annual Board Risk Review.	The information is subject to specific confidentiality constraints.		

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-45	The highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. The highest governance body's role in the implementation of due diligence processes. 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.	2014 Sustainability Report online: Managing Risks and Opportunities				
G4-46	The highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	2014 Sustainability Report online: Managing Risks and Opportunities				
G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	2014 Sustainability Report online: Materiality Process 2014 Sustainability Report online: Governance on Sustainability Issues 2014 Sustainability Report online: Managing Risks and Opportunities				
G4-48	The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	2014 Sustainability Report online: Materiality Process				
G4-49	Process for communicating critical concerns to the highest governance body.	2014 Sustainability Report online: Managing Risks and Opportunities				
G4-50	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.	2014 Sustainability Report online: Ethical Conduct Data 2014 Sustainability Report online: Business Integrity Data 2014 Sustainability Report online: Human Rights Data 2014 Sustainability Report online: Stakeholder Engagement Results 2014 Sustainability Report online: Managing Risks and Opportunities				
G4-51	Remuneration policies for the highest governance body and senior executives for the following types of remuneration: Fixed pay and variable pay, Sign-on bonuses or recruitment incentive payments, Termination payments, Clawbacks, Retirement benefits. How performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	The remuneration paid to senior management is based on financial performance (2014 Annual Report , p.129-136). The Green Book translates sustainability key indicators into financial values (Environmental and Social P&L). Taking action to improve social and environmental performance influences the economic performance of SGS and therefore also the remuneration of all management.	Our current remuneration policy does not explicitly address senior management objectives relating to economic, social and environmental objectives.	The information is currently unavailable. In 2014, SGS published a 2020 Ambition to link sustainability goals to executive incentives.	We aim to report on the sustainability goals considered as part of senior management remuneration no later than 2020.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-52	Process for determining remuneration. Involvement of remuneration consultants in determining remuneration and whether they are independent of management. Other relationships which the remuneration consultants have with the organization.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Remuneration and Reward)				
G4-53	How stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Annual Report 2014 , p.37-38 (Compensation, Shareholdings and Loans). In Switzerland, since 2014, compensation of the Board of Directors and management is subject to a vote during the AGM. In 2014, SGS undertook a consultative vote on this issue (Annual Report 2014 , p.44-45, 130)				
G4-54	The ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	Annual Report 2014 , p.140-141 (Total Compensation of CEOs and Senior Management) and p.148 (Salaries & Wages and Average Number of Employees)	Median annual total compensation for all employees in the same country.	The information is subject to specific confidentiality constraints.		
G4-55	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.	Annual Report 2014 , p.37-38 (Compensation, Shareholdings and Loans) and p.148 (Salaries & Wages and Average Number of Employees)	Median percentage increase in annual total compensation for all employees in the same country.	The information is subject to specific confidentiality constraints.		

ETHICS AND INTEGRITY

G4-56	Description of the organization's values, principles, standards and norms of behavior.	SGS Code of Integrity	Not applicable	Not applicable	Not applicable	
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity.	Reporting Integrity Violations				
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity.	Reporting Integrity Violations				

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

SPECIFIC STANDARD DISCLOSURES

MATERIAL ASPECT: ECONOMIC PERFORMANCE

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How we Manage Economic Performance				
G4-EC1	Direct economic value generated and distributed.	2014 Sustainability Report online: Performance on Economic Value Generated and Distributed	Regional breakdown is not disclosed.	The information is subject to specific confidentiality constraints.	For confidentiality purposes we do not disclose this information on a regional or national basis.	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	2014 Sustainability Report online: Risks and Opportunities Associated with Climate Change				
G4-EC3	Coverage of the organization's defined benefit plan obligations.	2014 Annual Report , p.103, 149 (Retirement Benefit Obligations) and p.37, 45, 129 (Company's Remuneration Policies)				
G4-EC4	Financial assistance received from government.	2014 Sustainability Report online: How we Manage Economic Performance				

MATERIAL ASPECT: ENERGY

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: Energy and Climate Change		Not applicable	Not applicable	
G4-EN3	Energy consumption within the organization.	2014 Sustainability Report online: Energy Consumption Data		Not applicable	Not applicable	
G4-EN4	Energy consumption outside of the organization.	2014 Sustainability Report online: Energy Consumption Data		Not applicable	Not applicable	
G4-EN5	Energy intensity.	2014 Sustainability Report online: Energy Consumption Data		Not applicable	Not applicable	
G4-EN6	Reduction of energy consumption.	2014 Sustainability Report online: Energy Consumption Data		Not applicable	Not applicable	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-EN7	Reductions in energy requirements of products and services.	2014 Sustainability Report online: Energy Consumption Data		The information is currently unavailable.	As a service company, our data for "reduction of energy consumption" (G4-EN6) is the same as for "reductions in energy requirements of products and services" (G4-EN7).	

MATERIAL ASPECT: EMISSIONS

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: Energy and Climate Change		Not applicable	Not applicable	
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1).	2014 Sustainability Report online: Carbon Emissions Data		Not applicable	Not applicable	
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2).	2014 Sustainability Report online: Carbon Emissions Data		Not applicable	Not applicable	
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3).	2014 Sustainability Report online: Carbon Emissions Data		Not applicable	Not applicable	
G4-EN18	Greenhouse gas (GHG) emissions intensity.	2014 Sustainability Report online: Carbon Emissions Data		Not applicable	Not applicable	
G4-EN19	Reduction of greenhouse gas (GHG) emissions.	2014 Sustainability Report online: Carbon Emissions Data				
G4-EN20	Emissions of ozone-depleting substances (ODS).	2014 Sustainability Report online: Performance on Energy and Climate Change		The Standard Disclosure or part of the Standard Disclosure is not applicable.	Based on analysis of NOX, SOX and ODS emissions from a sample of laboratories, extrapolated to the whole Group, we have concluded that these are not material to the business.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-EN21	NOX, SOX, and other significant air emissions.	2014 Sustainability Report online: Performance on Energy and Climate Change (Progress on Our Commitments for 2014)		The Standard Disclosure or part of the Standard Disclosure is not applicable.	Based on analysis of NOX, SOX and ODS emissions from a sample of laboratories, extrapolated to the whole Group, we have concluded that these are not material to the business.	

MATERIAL ASPECT: EMPLOYMENT

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development				
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	2014 Sustainability Report online: Human Resources Data	We do not currently report by age group or gender.	The information is currently unavailable at Group level.	As reported in 2013, gender and age-specific data by region will be reported from 2016, once our new HR information system has been implemented.	
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development	We report on the generic benefits and rewards provided to full-time and part-time permanent employees. However, some affiliates may extend certain benefits and rewards to employees who have are not on permanent contract. We do not disclose detail of the packages determined at individual business lines or affiliates.	The information is subject to specific confidentiality constraints.	While some examples are illustrated, we do not report or define significant areas of operations as this is commercially sensitive.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-LA3	Return to work and retention rates after parental leave, by gender.	This data is currently monitored at local affiliate level. For example, in Switzerland, 100% of employees returned to work in 2014 following parental leave.	We do not currently report on return to work after parental leave by gender across our Group.	The information is currently unavailable at Group level.	Information on return to work after parental leave by gender will be reported from 2016, once our new HR information system has been implemented.	

**MATERIAL ASPECT:
OCCUPATIONAL HEALTH AND SAFETY**

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Occupational Health and Safety		Not applicable	Not applicable	
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.	Comment: We have joint management-worker health and safety committees in place in certain affiliates including Belgium, Austria, the Philippines and South Africa. Specifically, in 2014, 22% of employees in our trend countries were covered by collective bargaining agreements (in which health and safety is addressed as part of the rights of employees.)	We do not currently report on the proportion of employees that are represented on specific health and safety committees globally because we believe that it is more helpful to indicate the proportion of employees that are represented by collective bargaining agreements which cover health and safety amongst other important criteria.	The information is currently unavailable for joint management-worker health and safety committees. We need to conduct more detailed analysis of the composition of existing committees (both those specifically focusing on health and safety and those where health and safety is an integral part of wider employees' rights).	By 2016, we will review the composition of our collective bargaining agreements and report on the proportion of employees that are represented on health and safety committees globally as well as other joint management-employee committees which cover health and safety concerns as part of employees' rights.	
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.	2014 Sustainability Report online: Operational Integrity Data	Our reported data relates to global performance in our trend countries. We do not currently report by gender or by region.	The information is currently unavailable.	From 2016 we will be able to report on OI data by gender and by region following the full implementation of our Crystal reporting system.	
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.	2014 Sustainability Report online: How We Manage Occupational Health and Safety (Industrial Hygiene; Preventing Disease)				

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
G4-LA8	Health and safety topics covered in formal agreements with trade unions.	2014 Sustainability Report online: How We Manage Occupational Health and Safety Comment: We have joint management-worker health and safety committees in place in certain affiliates including Belgium, Austria, the Philippines and South Africa. Collective bargaining agreements are revised from time to time to include health and safety topics. For example, in 2012, agreements in Belgium were revised to include guidelines on the use of alcohol and drugs.				

MATERIAL ASPECT: TRAINING AND EDUCATION

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development				
G4-LA9	Average hours of training per year per employee by gender, and by employee category.	2014 Sustainability Report online: Human Resources Data	No reporting by gender or region.	The information is currently unavailable.	Gender and employee category-specific data will be reported from 2016, once our new HR information system has been implemented.	
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Learning and Development)	While we provide generic information on our processes for retaining employees, we currently provide only illustrative examples of assistance programmes for employees in transition in relation to one affiliate.	The information is currently unavailable.	We are behind on our commitment to report on our assistance programmes for employees during transition. However, we plan to report on these from 2015.	
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	2014 Sustainability Report online: Human Resources Data	We currently do not provide a breakdown of data by gender or region.	The information is currently unavailable.	Data by gender is collated locally by our affiliates. We will be able to assimilate this and report on global data by gender from 2016, following the implementation of our new HR information system.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Diversity and Equal Opportunities				
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.	2014 Annual Report , p.31-33 (Operations Council)	We do not currently provide a breakdown of data by employment category, age group or minority group.	The information is either currently unavailable or is subject to confidentiality constraints.	Breakdown of employees by category using selected indicators of diversity will be reported from 2016, once our new HR information system has been implemented.	

MATERIAL ASPECT: NON-DISCRIMINATION

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Diversity and Equal Opportunities 2014 Sustainability Report online: How We Manage Human Rights 2014 Sustainability Report online: How We Manage Ethical Conduct				
G4-HR3	Total number of incidents of discrimination and corrective actions taken.	2014 Sustainability Report online: Human Rights Data				

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Employee Representation and Consultation) 2014 Sustainability Report online: How We Manage Human Rights 2014 Sustainability Report online: How We Manage Ethical Conduct				
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.	2014 Sustainability Report online: Human Rights Data 2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Employee Representation and Consultation)	We do not currently report on our monitoring of suppliers.	Detailed information relating to suppliers is currently unavailable.	As indicated in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015. We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: CHILD LABOR

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: Human Rights 2014 Sustainability Report online: Ethical Conduct				
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.	2014 Sustainability Report online: Human Rights Data 2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Employee Representation and Consultation). Comment: Significant risks relating to ethical conduct are assessed as part of our annual Board risk review. In addition, in 2014, we surveyed companies acquired by SGS to understand what management systems they have in place for managing social, environmental and human rights impacts.	We do not currently report on our monitoring of suppliers.	Detailed information relating to suppliers is currently unavailable.	As indicated in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015. We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: FORCED OR COMPULSORY LABOR

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Human Rights 2014 Sustainability Report online: How We Manage Ethical Conduct				
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.	2014 Sustainability Report online: Human Rights Data 2014 Sustainability Report online: How We Manage Talent Acquisition and Development (Employee Representation and Consultation) Comment: Significant risks relating to ethical conduct are assessed as part of our annual Board risk review and our due diligence process for acquiring new businesses. In addition, in 2014, we surveyed companies acquired by SGS to understand what management systems they have in place for managing social, environmental and human rights impacts.	We do not currently report on our monitoring of suppliers.	Detailed information relating to suppliers is currently unavailable.	As indicated in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015. We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: LOCAL COMMUNITIES

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How we Engage With Local Communities				
G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	2014 Sustainability Report online: Community Data Comment: Based on our 2014 community survey, 56% of our trend countries have implemented local community engagement initiatives and are assessing the impact on communities and on SGS, including opportunities for development, as part of their ongoing monitoring.				
G4-S02	Operations with significant actual and potential negative impacts on local communities.	Comment: Such significant impacts are assessed as part of our board risk review and our due diligence process for acquiring new businesses. We also conduct security risk assessments at affiliate levels and this process is described in our sustainability report: 2014 Sustainability Report online: How We Manage Human Rights 2014 Sustainability Report online: How We Manage Ethical Conduct		Detailed information relating to suppliers is currently unavailable. Some information is subject to confidentiality constraints.	As indicated in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015. We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	

STANDARD DISCLOSURES	DESCRIPTION	CROSS-REFERENCE	IDENTIFIED OMISSION	REASON FOR OMISSION	EXPLANATION FOR OMISSION	EXTERNAL ASSURANCE
----------------------	-------------	-----------------	---------------------	---------------------	--------------------------	--------------------

MATERIAL ASPECT: ANTI-CORRUPTION

G4-DMA	Generic Disclosures on Management Approach.	2014 Sustainability Report online: How We Manage Ethical Conduct				
G4-S03	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	2014 Sustainability Report online: Code of Integrity Data				
G4-S04	Communication and training on anti-corruption policies and procedures.	2014 Sustainability Report online: Ethical Conduct Data	We do not report on our business partners.	The information is currently unavailable.	As indicated in 2013, we aim to implement a more comprehensive screening of our suppliers following the appointment of a Sustainability Manager, Sustainable Supply Chain. While we intended to appoint a Sustainability Manager during 2014, the appointment has been delayed and our new Manager will now join SGS in March 2015. We expect to be able to report on changes in the composition and scope of our supply chain from 2015.	
G4-S05	Confirmed incidents of corruption and actions taken.	2014 Sustainability Report online: Ethical Conduct Data				