

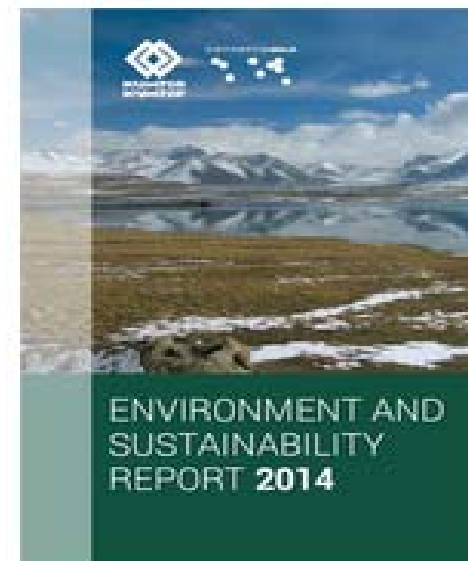
## GRI G3 Content Index for Kumtor's 2014 Environment and Sustainability Report

This document is a supplement to Kumtor Gold Company's 2014 Annual Environmental and Sustainability Report. The report utilized the sustainability reporting framework of the Global Reporting Initiative (GRI). This includes GRI's Third Generation Guidelines (G3) and GRI's Mining and Metals Sector Supplement. This document comprises the GRI G3 Content Index for Kumtor Gold Company's 2014 Annual Environmental and Sustainability Report. It is designed to display the G3 disclosures addressed in Kumtor's report. The GRI Content Index also assists in specifying the GRI Application Level. Kumtor has self-declared its report at a GRI Application Level B (see GRI's Application Level Table below).

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15		Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17		Same as requirement for Level B	
	G3 Management Approach Disclosures OUTPUT	Not Required	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.		Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.		Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.	

\*Sector supplement in final version

## Report Referenced



Annual Environment And Sustainability Report 2014

**For questions or comments about This Report, please contact us at [environment@kumtor.com](mailto:environment@kumtor.com) or visit [www.kumtor.kg](http://www.kumtor.kg).**

Key

1.1 Core Indicator (bold)

HR8 Additional Indicator

MM1 Indicator from GRI's MMSS

Closure\* DMA from MMSS

GRI Global Reporting Initiative

DMA Disclosure of Management Approach

MMSS GRI's Mining and Metals Sector Supplement

IFC = Inside Front Cover

IBC = Inside Back Cover

## GRI G3 Content Index with Mining & Metals Sector Supplement

<b>Indicator</b>	<b>Description</b>	<b>Page Reference or Answer</b>
<b>Profile</b>		
<b>1. Strategy and Analysis</b>		
1.1	Executive comments	4-7
1.2	Strategy	8-9, 12-14
<b>2. Organizational Profile</b>		
2.1 - 2.4	Name of the organization; products; operational structure, headquarters	IFC
2.5 - 2.8	Countries of operations, nature of ownership, scale of organization	IFC
2.9	Significant changes	None
2.10	Awards received	Not Reported
<b>3. Report Parameters</b>		
3.1 - 3.3	Reporting period; date of previous report; reporting cycle	IFC, previous: FY2014
3.4	Contact point	environment@kumtor.com
3.5	Defining report content	IFC, 10-11
3.6 - 3.8	Report boundary, limitations, basis of reporting	IFC, 10-11
3.9	Data measurement techniques	Industry practice, GRI
3.10	Restatements, changes in scope, boundary or measurements methods	As noted in relevant sections
3.12	Table identifying the location of the Standard Disclosures in the report	This table (web-posted)
3.13	Assurance practice	Not assured, practice subject to significant

stakeholder interest and other factors

#### **4. Governance, Commitments, and Engagement**

<b>4.1</b>	Governance structure	<a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.2</b>	Board independence	<a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.3</b>	Board and committee structure	<a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.4</b>	Shareholder and employee communication	5, 13-14, 84-85, <a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.5</b>	Executive compensation, performance	<a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.6 - 4.9</b>	Board conflict of interest, qualifications, code of conduct, oversight	12-14, <a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.10</b>	Review of board performance	<a href="http://centerragold.com/corporate">centerragold.com/corporate</a>
<b>4.11</b>	Application of precautionary approach	13-14
<b>4.12</b>	External charters, principles, or initiatives	13-14
<b>4.13</b>	Memberships	11
<b>4.14 - 4.15</b>	List of stakeholder groups, identification and selection	87
<b>4.16 - 4.17</b>	Stakeholder engagement, key topics raised	84-85, 87

#### **Management Approach & Performance Indicators**

##### **Economic**

<b>DMA EC</b>	Disclosure on Management Approach EC	10-14, 16, 20, 85, 88, 91- 94
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##### **Economic performance**

<b>EC1</b>	Economic performance	18
<b>EC2</b>	Financial implications of climate change	44-49
<b>EC3</b>	Defined benefit plans	28-33

<b>EC4</b>	Significant financial assistance received from government	None
<b>Market presence</b>		
EC5	Range of ratios of standard entry level wage compared to local minimum wage	29
EC6	Local procurement	20-27
EC7	Local hiring	28
<b>Indirect economic impacts</b>		
EC8	Infrastructure development	84-95
EC9	Indirect economic impacts	20-27, 84-95
<b>Environmental</b>		
DMA EN	Disclosure on Management Approach EN	12-14
<b>Materials</b>		
EN1	Materials used by weight or volume.	18
EN2	Percentage of materials used that are recycled input materials.	No significant recycled component in gold mining
<b>Energy</b>		
EN3	Direct energy consumption by primary energy source.	60-63
EN4	Indirect energy consumption by primary source.	60-63
EN5	Energy saved due to conservation and efficiency improvements	Not reported
EN 6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	61, Not reported
EN 7	Initiatives to reduce indirect energy consumption and reductions achieved	63, Not reported

**Water**

<b>EN8</b>	Total water withdrawal by source.	68-71
EN9	Water sources significantly affected by withdrawal of water.	68-71, 72-76
EN10	Percentage and total volume of water recycled and reused.	69

**Biodiversity**

<b>EN11</b>	Land management in, or adjacent to, protected areas and areas of high biodiversity value	58-60
<b>EN12</b>	Significant impacts on biodiversity in protected areas and areas of high biodiversity value	58-60
<b>MM1</b>	Amount of land disturbed or rehabilitated.	Not reported
EN13	Habitats protected or restored.	Not reported
EN14	Managing impacts on biodiversity	58-60
<b>MM2</b>	Sites with biodiversity management plans	Kumtor
EN15	IUCN Red List species and national conservation list species	Not reported

**Emissions, effluents and waste**

<b>EN16</b>	Total direct and indirect greenhouse gas emissions by weight.	61-63
<b>EN17</b>	Other relevant indirect greenhouse gas emissions by weight.	61-63, 64-67
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	61
<b>EN19</b>	Emissions of ozone-depleting substances by weight.	Not reported
<b>EN20</b>	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions by type and weight.	64-67, 100
<b>EN21</b>	Total water discharge by quality and destination	68-71, 72-76
<b>EN22</b>	Total weight of waste by type and disposal method.	77-79
<b>MM3</b>	Overburden, rock, tailings, and sludges	44-49

<b>EN23</b>	Significant spills	56
EN24	Hazardous wastes and shipped internationally (Basel Convention)	77-79, none shipped internationally
EN25	Significant environmental impacts on water bodies and related habitats	68-76
<b>Products and services</b>		
<b>EN26</b>	Environmental impacts of products	Not material
<b>EN27</b>	Products sold and their packaging materials reclaimed	Not material
<b>Compliance</b>		
<b>EN28</b>	Significant fines and sanctions for non-compliance	55
<b>Transport</b>		
EN29	Significant environmental impacts of transportation	64-67
<b>Overall</b>		
EN30	Total environmental protection expenditures and investments by type.	51
<b>Social: Labor Practices and Decent Work</b>		
<b>DMA LA Disclosure on Management Approach LA</b>		
<b>Employment</b>		
<b>LA1</b>	Total workforce by employment type, employment contract, and region	28-29
<b>LA2</b>	Total number and rate of employee turnover by age group, gender, and region	Not reported
LA3	Benefits provided to full-time employees	28-29, 32
<b>Labor/management relations</b>		
<b>LA4</b>	Percentage of employees covered by collective bargaining agreements.	29
<b>LA5</b>	Minimum notice periods regarding operational changes	29

<b>MM4</b>	Number of strikes and lock-outs exceeding one week's duration	None
<b>Occupational health and safety</b>		
LA6	Health and safety committees	13, 35
LA7	Health and safety performance	34-39
LA8	Assistance to workforce and their families regarding serious diseases	Not reported
LA9	Health and safety topics covered in formal agreements with trade unions	29
<b>Training and education</b>		
LA10	Average hours of training per year per employee by employee category	32, Not reported
LA11	Skills management and lifelong learning	32
LA12	Percentage of employees receiving regular performance and career development reviews.	Not reported
<b>Diversity and equal opportunity</b>		
LA13	Diversity of governance bodies and employees	Not reported
LA14	Ratio of basic salary of men to women by employee category	Not reported
<b>Social: Human Rights</b>		
DMA HR	Disclosure on Management Approach HR	29, 12
<b>Diversity and equal opportunity</b>		
HR1 - HR2	Human rights and significant investment agreements, suppliers and contractors	Not reported
HR3	Human rights training for employees	Not reported
<b>Non-discrimination</b>		
HR4	Number of incidents of discrimination and actions taken	Not reported
<b>Freedom of association and collective bargaining</b>		



<b>HR5</b>	Operations with significant risks to freedom of association, collective bargaining	None recorded
<b>Child labor</b>		
HR6	Operations with significant risk of child labor	None reported
<b>Forced and compulsory labor</b>		
HR7	Operations with significant risk of forced labor	None recorded
<b>Security practices</b>		
HR8	Human rights training of security personnel	Not reported
<b>Indigenous rights</b>		
MM5	Operations in or adjacent to Indigenous Peoples' territories	None recorded
HR9	Violations involving rights of indigenous people	None recorded
<b>Social: Society</b>		
DMA SO	Disclosure on Management Approach SO	4-7, 10-14, 84-95
<b>Community</b>		
SO1	Programs that assess and manage the impacts of operations on communities	84-85, 95
MM6	Significant disputes relating to land use	Not reported
MM7	Use of grievance mechanisms to resolve disputes relating to land use	Not reported
<b>Artisanal and small-scale mining</b>		
MM8	Operating sites where artisanal and small-scale mining (ASM) takes place	None recorded
<b>Resettlement</b>		
MM9	Sites where resettlements took place	None
<b>Closure planning</b>		

<b>MM10</b>	Operations with closure plans	80-82
<b>Corruption</b>		
<b>SO2</b>	Business units analyzed for risks related to corruption	Not reported
<b>SO3</b>	Employees trained in anti-corruption policies and procedures	12
<b>SO4</b>	Actions taken in response to incidents of corruption	Not reported
<b>Public policy</b>		
<b>SO5</b>	Public policy positions and participation in public policy development and lobbying	<a href="http://centerragold.com/corporate-responsibility">centerragold.com/corporate-responsibility</a>
<b>SO6</b>	Financial and in-kind contributions to political parties, politicians, and institutions	<a href="http://centerragold.com/corporate-responsibility">centerragold.com/corporate-responsibility</a>
<b>Anti-competitive behavior</b>		
<b>SO7</b>	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None recorded
<b>Compliance</b>		
<b>SO8</b>	Significant fines of non-monetary sanctions for non-compliance with laws and regulations	None reported
<b>Social: Product Responsibility</b>		
<b>DMA PR</b>	<b>Disclosure on Management Approach PR</b>	12-13, 15, 57,
<b>Materials Stewardship</b>		
<b>MM11</b>	Programs and progress relating to materials stewardship.	Conflict Free Gold Standard Report, Cyanide Code, 15, 57, IBC <a href="http://centerragold.com/corporate-responsibility">centerragold.com/corporate-responsibility</a>
<b>Customer health and safety</b>		
<b>PR1</b>	Product life cycle stages and health and safety impacts	Dore gold bars are not considered to present latent health & safety risks

PR2 Non-compliance with product health and safety requirements Dore gold bars are not considered to present latent

health & safety risks

**Product and service labeling**

**PR3** Product labeling

Conflict Free Gold Standards Report

[centerragold.com/corporate-responsibility](http://centerragold.com/corporate-responsibility)

PR4 Non-compliance regarding product labeling

None recorded

PR5 Customer satisfaction surveys

Not reported

**Marketing communications**

**PR6** Adherence to marketing communications standards and codes

Not reported

PR7 Non-compliance with regarding marketing communications

None recorded

**Customer privacy**

PR8 Breaches of customer privacy

None recorded

**Compliance**

**PR9** Significant fines for non-compliance regarding products

None recorded