

2013

General Standard Disclosures

Note: This GRI index was modified on October 17, 2014 to add details to G4-PR8 and to correct G4-PR7, G4-18, G4-20 and G4-21. This list contains GRI indicators to be reported by Air Canada (i.e. GRI indicators not being reported at all have been removed from this list)

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-1	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	Full	Citizens of the World 2013	p. 3	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-2	Provide a description of key impacts, risks, and opportunities.	Full	2013 Annual Report Citizens of the World 2013	p. 4-5; 8-16; and 67-76 p.6-10	n/a	Yes, p.85 for the Annual Report
Organizational Profile						
G4-3	Report the name of the organization.	Full	2013 Annual Report 2013 Annual	p. 7 p. 5-6	n/a	Yes, p.85 for the Annual Report

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
			Information form			
G4-4	Report the primary brands, products, and services.	Full	2013 Annual Report 2013 Annual Information form	p. 7 p. 5-6	n/a	Yes, p.85 for the Annual Report

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-5	Report the location of the organization's headquarters.	Full	2013 Annual Report 2013 Annual Information form	p. 90; 147 p. 4	n/a	Yes, p.85 for the Annual Report
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the	Full	2013 Annual Information form	p. 5-10	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	sustainability topics covered in the report.					
G4-7	Report the nature of ownership and legal form.	Full	2013 Annual Information form	p. 3-4	n/a	
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Full	2013 Annual Information form	p. 5-10; 23-26	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-9	Report the scale of the organization, including: ▪ Total number of employees ▪ Total number of operations ▪ Net sales (for private sector organizations) or net revenues (for public sector organizations) ▪ Total capitalization broken down in terms of debt and	Full	2013 Annual Information form 2013 Annual Report	p.5-6; 11; 15; 35-36 p. 2; 7; 43-44; 86	n/a	Yes, p.85 for the Annual Report

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	equity (for private sector organizations) - Quantity of products or services provided In addition to the above, organizations are encouraged to provide additional relevant information, such as: - Total assets - Beneficial ownership (including identity					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	and percentage of ownership of largest shareholders) ▪ Breakdowns by country or region of the following: ▪ Sales and revenues by countries or regions that make up 5% or more of					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	total revenues - Costs by countries or regions that make up 5% or more of total costs - Employees					
G4-10	a. Report the total number of employees by employment contract and gender.	Full	GRI Table	c. Supervised workers are not applicable as the number of	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than			contractors is not material e. Air Canada does not have a substantial portion of the organization's work performed by workers who are legally recognized as self-employed or contractors. f. Not applicable		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	employees or supervised workers, including employees and supervised employees of contractors. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).					
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	Full	Citizens of the World 2013	p. 41	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
			GRI Table			
G4-12	Describe the organization's supply chain. Examples of elements that may define the structure and characteristics of an organization's supply chain include: Sequence of activities or parties that provides products and	Full	Citizens of the World 2013 GRI Table	p. 34 For Air Canada Vacations, there were 852 suppliers for which payments in excess of \$5000 were made in 2013. The top three suppliers are Air Canada, hotel	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	services to the organization ▪ Total number of suppliers engaged by the organization and estimated number of suppliers in the supply chain ▪ Location of suppliers by country or region ▪ Types of suppliers (such as contractors, brokers,			and ground operators and travel agencies."		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	wholesalers, licensees). See the definition of supplier for examples of suppliers ▪ Estimated monetary value of payments made to suppliers ▪ Sector-specific characteristics of the supply chain (such as labor intensive)					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: ▪ Changes in the location of, or changes in, operations, including facility openings, closings, and expansions ▪ Changes in the share capital structure and other capital	Full	2013 Annual Information form	p. 3-4; 16-17; 28-32	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	formation, maintenance, and alteration operations (for private sector organizations) Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	Full	2014 Management Proxy Circular	p. 36, 37	n/a	
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Full	Citizens of the World 2013	p. 24, 31 We endorse IATA & NACC goals	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: ▪ Holds a position on the governance body ▪ Participates in projects or committees ▪ Provides substantive funding beyond	Full	Citizens of the World 2013	p. 24, 31 Various Chambers of Commerce and Boards of Trade	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	routine membership dues Views membership as strategic This refers primarily to memberships maintained at the organizational level.					
Identified material aspects and boundaries						
G4-17	a. List all entities included in the organization's consolidated financial	Full	2013 Annual Information	p. 3-4	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.		form 2013 Annual report	p. 6; 90		
G4-18	a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the	Full	Citizens of the World 2013 GRI Table	p. 2 The report has been prepared in accordance with the principles	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	Reporting Principles for Defining Report Content.			developed by the Global Reporting Initiative (GRI), an internationally-recognized standard for corporate reporting of economic, environmental and social performance. Development of the report was the responsibility of		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				a 15-member steering committee composed of senior managers representing all major branches of Air Canada and chaired by the Vice President of Corporate Communications . Air Canada declares that its 2013 report has been prepared in accordance		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				with the Core option of the Global Reporting Initiative G4 guidelines. Air Canada's process for defining the report content and the Aspect boundaries included the following steps: ▪ Identification of the		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				sustainability topics that were relevant to Air Canada and related GRI aspects in 2013 (based on discussions with the CSR		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				steering committee, executive interviews and stakeholder consultations) ▪ Prioritization of sustainability topics and		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				identification of material GRI aspects using the Principles of Materiality and Stakeholder Inclusiveness. Prioritization was based		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				on stakeholder opinion information collected via interviews, workshops and surveys (employees, customers,		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				suppliers) Validation of material sustainability topics and related GRI aspects by the CSR steering committee in		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				April 2013 Review of the material sustainability topics by the CSR steering committee in December 2013 and revalidation of		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				the material GRI aspects in May 2014.		
G4-19	List all the material Aspects identified in the process for defining report content	Full	GRI Table	The material Aspects identified in the process for defining report content are Economic Performance, Society	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				Compliance including Product Responsibility Compliance, Environmental Compliance, Anti-Corruption, Anti-Competitive Behavior, Customer Health and Safety, Energy, Emissions, Labour/Management relations, Occupational Health and		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				Safety, Product and Service Labeling, Marketing Communications and Customer Privacy.		
G4-20	For each material Aspect, report the Aspect Boundary within the organization, as follows: Report whether the Aspect is	Full	Citizens of the World 2013 GRI Table	p. 11 The material Aspects apply to all of Air Canada.	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	material within the organization ▪ If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: The list of entities or groups of entities included in G4-17 for which the Aspect is not material or the list					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	of entities or groups of entities included in G4-17 for which the Aspects is material ▪ Report any specific limitation regarding the Aspect Boundary within the organization					
G4-21	For each material Aspect, report the Aspect	Full	Citizens of the World	p.11 Based on our stakeholder	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	Boundary outside the organization, as follows: ▪ Report whether the Aspect is material outside of the organization ▪ If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical		2013 GRI Table	analysis, our report includes the Aspects which they have identified as being material to them. For our suppliers, the top five material Aspects were Safety, Regulatory compliance, Ethical business practices, Customer experience and engagement. For		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	location where the Aspect is material for the entities identified ▪ Report any specific limitation regarding the Aspect Boundary outside the organization			our customers, the top five material Aspects were Safety, Regulatory compliance, Customer experience and engagement, and Ethical business practices.		
G4-22	Report the effect of any restatements of information provided in	Full	GRI Table	No material effect on the 2012 CSR re-	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	previous reports, and the reasons for such restatements			statements. Refer to GRI G4-23.		
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	Full	Citizens of the World 2013 GRI Table	p. 2 The current report expands on previous reports, notably with the inclusion of the Air Canada Leisure Group, consisting of Air Canada rouge™	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				and Air Canada Vacations®, two wholly-owned operating subsidiaries of Air Canada."		
Stakeholder Engagement						
G4-24	Provide a list of stakeholder groups engaged by the organization.	Full	GRI Table	Employees, shareholders, investors, NGOs, Canadian governments,	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				customers, suppliers		
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	Full	GRI Table	NGOs are identified through the Air Canada Foundation. Air Canada also engages government officials at various levels on an ongoing basis as it is regulated by authorities	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
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Strategy and Analysis						
				within these bodies. For the purposes of the Corporate Sustainability report, Air Canada identified and engaged employees, major suppliers and its frequent flyers through targeted surveys. Air Canada also made a		

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Strategy and Analysis						
				feedback mechanism available through its website at www.aircanada.com. The role of Government Affairs and Community Relations was expanded in 2013 to more actively engage a number of stakeholders on multiple issues		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
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Strategy and Analysis						
				including sustainability.		
G4-26	Report the organization's 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.	Full	GRI Table	Meetings, surveys, letters, emails, phone calls, focus groups, social media, and conferences and symposiums. Surveys are conducted on a monthly and adhoc basis at Air Canada and	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				on a yearly basis at Air Canada Vacations. Specifically, one of the monthly surveys in 2012 was used to develop the stakeholder analysis.		
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has	Full	GRI Table	For the 2013 Corporate Sustainability Report, Air Canada sought	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.			input from its 3 major stakeholder groups (customers, employees and suppliers) via a materiality survey conducted in 2013. The key areas of interest were safety, environment, employees and community which were key pillars of the		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				2011 and 2012 reports and which remain relevant. Also identified were issues such as employee relations and engagement, energy consumption and greenhouse gas emissions, economic performance, customer experience and engagement,		

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
				regulatory performance and ethics which are all areas that are being addressed at Air Canada on an ongoing basis.		
Report Profile						
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	Full	GRI Table	2013	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-29	Date of most recent previous report (if any).	Full	GRI Table	2012	n/a	
G4-30	Reporting cycle (such as annual, biennial).	Full	GRI Table	Annual	n/a	
G4-31	Provide the contact point for questions regarding the report or its contents.	Full	GRI Table	Email Sustainability	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-32	32 a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option (see tables below). c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.	Full	Citizens of the World 2013	Air Canada declares that its 2013 CS report has been prepared in accordance with the Core option of the GRI G4 guidelines.	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-33	Report the organization's policy and current practice with regard to seeking external assurance for the report ▪ if not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided ▪ report the relationship	Full	2014 Management Proxy Circular GRI Table	p. 31, 36-41 Management Proxy Circular No external assurance was provided on the sustainability disclosures that are specific to the Corporate Sustainability report.	n/a	

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
	between the organization and the assurance providers ▪ report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report					

GRI	Description	Disclosure Level	Information location	Details	Omissions	External Assurance
General Standard Disclosures						
Strategy and Analysis						
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and code of ethics.	Full	Citizens of the World 2013	p. 9	n/a	