

## **GRI Content index – Additional information to the Philips Lighting integrated report 2016**

Our 2016 Integrated Report follows the SRS guidelines issued by the Global Reporting Initiative (GRI). This supplement to our 2016 Integrated Report provides the details of our compliance with these guidelines.

GRI Content Index Phillips Lighting – Comprehensive			
SRS	Disclosure	Disclosure Requirements	Reference 2016 Annual Report
SRS 102: General disclosures 2016			
1. Organizational profile			
102-1	Name of the organization	a. Report the name of the organization.	10. Corporate governance
102-2	Activities, brands, products, and services	a. A description of the organization’s activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets	3.1 How we create value 4.1.1 management summary 4.1.2 performance per business group
102-3	Location of the organization's headquarters	a. Report the location of the organization’s headquarters.	14. Consolidated financial statements
102-4	Number of countries operating	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	4.2 Sustainability performance 10.1 Philips Lighting organization Note [3] Information by sector and main country
102-5	Nature of ownership and legal form	a. Report the nature of ownership and legal form.	10. Corporate governance
102-6	Markets served	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; and iii. types of customers and beneficiaries.	4.1.1 Management summary 4.1.2 Performance per business group 4.2 Sustainability performance
102-7	Scale of the reporting organization	a. Scale of the reporting organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for a private sector organization) or net revenues (for a public sector organization); iv. total capitalization (for a private sector organization), with a breakdown in terms of debt and equity; and v. total number of units of products and services sold or provided.	1. Performance highlights 4. Corporate performance Note [3] Information by sector and main country Note [4] Interest in entities Note [5] Income from operations Note [26] Equity

102-8	Information on employees and other workers	<p>The reporting organization shall report the following information:</p> <p>a. Total number of employees by employment contract (permanent and temporary), by gender.</p> <p>b. Total number of employees by employment contract (permanent and temporary), by region.</p> <p>c. Total number of employees by employment type (full-time and part-time), by gender.</p> <p>d. Whether a significant portion of the organization’s activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.</p> <p>e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).</p> <p>f. An explanation of how the data have been compiled, including any assumptions made.</p>	<p>Note [5] Income from operations            16.2.1 Employment            16.2.2 Diversity &amp; Inclusion            Annex A of this document</p>
102-9	Supply chain	<p>a. A description of the organization’s supply chain, including its main elements as they relate to the organization’s activities, primary brands, products, and services.</p>	<p>12.4 Operational risks            16.2.7 Supply Chain Sustainability</p>
102-10	Significant changes to the organization and its supply chain	<p>a. Significant changes to the organization’s size, structure, ownership, or supply chain, including:</p> <p>i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;</p> <p>ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);</p> <p>iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.</p>	<p>14.5 Consolidated statements of cash flows            Note [3] Information by sector and main country            Note [4] Interest in entities            16.1.6 Data definitions, boundaries, and scope</p>
102-11	Precautionary Principle or approach	<p>a. Whether and how the reporting organization applies the Precautionary Principle or approach.</p>	<p>12.1 Our approach to risk management and business control</p>
102-12	External initiatives	<p>a. List of externally-developed economic, environmental and social charters, principles, or other initiatives to which the reporting organization subscribes or which it endorses.</p>	<p>16.1 Approach to sustainability reporting            16.1.1 Stakeholder engagement            16.2.7 Supply Chain Sustainability</p>
102-13	Memberships of associations	<p>a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.</p>	<p>16.1.1 Stakeholder engagement</p>

2. Strategy			
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the reporting organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	2. Message from the CEO
102-15	Key impacts, risks, and opportunities	a. A description of key impacts, risks, and opportunities.	2. Message from the CEO 12. Risk management
3. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	a. A description of the reporting organization's values, principles, standards, and norms of behavior.	12.1 Our approach to risk management and business control 16.2.6 General business principles
102-17	Mechanisms for advice and concerns about ethics	a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; and ii. reporting concerns about unethical and unlawful behavior, and organizational integrity.	12.1 Our approach to risk management and business control 16.2.6 General business principles
4. Governance			
102-18	Governance structure	a. Governance structure of the reporting organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social impacts.	6. Management 7. Supervisory board 10. Corporate governance
102-19	Delegation of authority	a. Process for delegating authority for economic, environmental, and social impacts from the highest governance body to senior executives and other employees	10. Corporate governance 16.1.3 Sustainability governance
102-20	Executive-level responsibility for economic, environmental and social topics	a. Whether the reporting organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics. b. Whether post holders report directly to the highest governance body.	16.1.3 Sustainability governance
102-21	Consulting stakeholders on economic, environmental, and social topics	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. b. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	11.6 Annual general meeting of shareholders 11.7 Investor relations contact 16.1.1 Stakeholder management 16.2.9 Working with stakeholders

102-22	Composition of the highest governance body and its committees	<p>a. Composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> <li>i. executive or non-executive;</li> <li>ii. independence;</li> <li>iii. tenure on the governance body;</li> <li>iv. number of each individual’s other significant positions and commitments, and the nature of the commitments;</li> <li>v. gender;</li> <li>vi. membership of under-represented social groups;</li> <li>vii. competences relating to economic, environmental and social impacts; and</li> <li>viii. stakeholder representation.</li> </ul>	<p>6. Management 7. Supervisory board 10. Corporate governance</p>
102-23	Chair of the highest governance body	<p>a. Whether the chair of the highest governance body is also an executive officer in the reporting organization.</p> <p>b. If the chair is also an executive officer, describe his or her function within the reporting organization’s management and the reasons for this arrangement.</p>	10.2 Board of management
102-24	Nomination and selection the highest governance body	<p>a. Nomination and selection processes for the highest governance body and its committees.</p> <p>b. Criteria used for nominating and selecting highest governance body members, including whether and how:</p> <ul style="list-style-type: none"> <li>i. stakeholders (including shareholders) are involved;</li> <li>ii. diversity is considered;</li> <li>iii. independence is considered; and</li> <li>iv. expertise and experience relating to economic, environmental, and social topics are considered.</li> </ul>	<p>8. Supervisory board report 10.2 Board of management 10.3 Supervisory board</p>
102-25	Conflicts of interest	<p>a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.</p> <p>b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> <li>i. cross-board membership;</li> <li>ii. cross-shareholding with suppliers and other stakeholders;</li> <li>iii. existence of controlling shareholder; and</li> <li>iv. related party disclosures.</li> </ul>	<p>10.2 Board of management 10.3 Supervisory board</p>
102-26	Role of highest governance body in setting purpose, values and strategy	<p>a. 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 topics.</p>	<p>8. Supervisory board report 10.2 Board of management 10.3 Supervisory board 10.4 General meeting of shareholders 16.1.1 Working with stakeholders</p>
102-27	Collective knowledge of highest governance body	<p>a. Measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental, and social topics.</p>	<p>8. Supervisory board report 9.3.6 Sustainability</p>

102-28	Evaluating the highest governance body's performance	<p>a. Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics.</p> <p>b. Whether such evaluation is independent or not, and its frequency.</p> <p>c. Whether such evaluation is a self-assessment.</p> <p>d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.</p>	<p>9.3.6 Sustainability</p> <p>12.1 Our approach to risk management and business control</p> <p>8 Supervisory board report</p> <p>10.2 Board of management</p> <p>10.3 Supervisory board</p> <p>16.1.3 Sustainability governance</p>
102-29	Identifying and managing economic, environmental, and social impacts	<p>a. Highest governance body's role in identifying and managing economic, environmental, and social impacts, risks, and opportunities – including its role in implementing the due diligence processes.</p> <p>b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social impacts, risks, and opportunities.</p>	<p>12.1 Our approach to risk management and business control</p> <p>8. Supervisory board report</p> <p>10.2 Board of management</p> <p>10.3 Supervisory board</p> <p>16.1.1 Stakeholder engagement</p> <p>16.1.2 Material aspects and our focus</p>
102-30	Effectiveness of risk management processes	<p>a. Highest governance body's role in reviewing the effectiveness of the reporting organization's risk management processes for economic, environmental, and social topics.</p>	<p>12.1 Our approach to risk management and business control</p> <p>8. Supervisory board report</p> <p>10.2 Board of management</p> <p>16.1.3 Sustainability governance</p>
102-31	Review of economic, environmental, and social impacts	<p>Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.</p>	<p>12.1 Our approach to risk management and business control</p> <p>8. Supervisory board report</p> <p>10.2 Board of management</p> <p>16.1.3 Sustainability governance</p>
102-32	Highest governance body's role in sustainability reporting	<p>The highest committee or position that formally reviews and approves the reporting organization's sustainability report and ensures that all material topics are covered.</p>	<p>8. Supervisory board report</p> <p>16.1 Approach to sustainability reporting</p>
102-33	Communicating critical concerns	<p>a. Process for communicating critical concerns to the highest governance body.</p>	<p>12.1 Our approach to risk management and business control</p> <p>10.2 Board of management</p> <p>16.2.6 General Business Principles</p>
102-34	Nature and total number of critical concerns	<p>a. Total number and nature of critical concerns that were communicated to the highest governance body.</p> <p>b. Mechanism(s) used to address and resolve critical concerns</p>	<p>16.2.6 General Business Principles</p>

102-35	Remuneration policies	<p>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration, if used:</p> <ul style="list-style-type: none"> <li>i. fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;</li> <li>ii. sign-on bonuses or recruitment incentive payments;</li> <li>iii. termination payments;</li> <li>iv. clawbacks; and</li> <li>v. retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.</li> </ul> <p>b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.</p>	<p>9. Remuneration report 10.2 Board of management Note [31] Information on remuneration</p>
102-36	Process for determining remuneration	<ul style="list-style-type: none"> <li>a. Process for determining remuneration.</li> <li>b. Whether and how remuneration consultants are involved in determining remuneration and whether they are independent of management.</li> <li>c. Any other relationships that the remuneration consultants have with the reporting organization.</li> </ul>	<p>9. Remuneration report 10.2 Board of management 10.3 Supervisory board Note [31] Information on remuneration</p>
102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> <li>a. How stakeholders' views are sought and taken into account regarding remuneration.</li> <li>b. If applicable, the results of votes on remuneration policies and proposals.</li> </ul>	<p>10.2 Board of management 10.4 General meeting of shareholders</p>
102-38	Annual total compensation ratio	<p>a. Ratio of the annual total compensation for the reporting 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.</p> <p>Clause 4.4 When compiling the information specified in Disclosure 102-38, the reporting organization shall, for each country of significant operations:</p> <ul style="list-style-type: none"> <li>4.4.1 identify the highest-paid individual for the reporting period, as defined by total compensation;</li> <li>4.4.2 calculate the median annual total compensation for all employees, except the highest paid individual;</li> <li>4.4.3 calculate the ratio of the annual total compensation of the highest-paid individual to the median annual total compensation for all employees.</li> </ul>	<p>Not applicable - Philips Lighting does not consider this indicator relevant. Philips Lighting makes an impact on local communities by the salaries it pays to its employees. Salaries are based on industry norms as described in our General Business Principles.</p>

102-39	Percentage increase in annual total compensation ratio	<p>a. Ratio of the percentage increase in annual total compensation for the reporting 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.</p> <p>Clause 4.6 When compiling the information specified in Disclosure 102-39, the reporting organization shall, for each country of significant operations:</p> <p>4.6.1 identify the highest-paid individual for the reporting period, as defined by total compensation;</p> <p>4.6.2 calculate the percentage increase in the highest-paid individual’s compensation from prior period to the reporting period;</p> <p>4.6.3 calculate median annual total compensation for all employees except the highest-paid individual;</p> <p>4.6.4 calculate the percentage increase of the median annual total compensation from the previous reporting period to the current reporting period;</p> <p>4.6.5 calculate the ratio of the annual total compensation percentage increase of the highest-paid individual to the median annual total compensation percentage increase for all employees.</p>	Not applicable - Philips Lighting does not consider this indicator relevant. Philips Lighting makes an impact on local communities by the salaries it pays to its employees. Salaries are based on industry norms as described in our General Business Principles
<b>5. Stakeholder Engagement</b>			
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the reporting organization.	16.1.1 Stakeholder engagement 16.2.9 Working with stakeholders
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.	For all Philips Lighting businesses, guidance is applicable regarding the freedom to collective bargaining agreements (see General Business Principles). The actual percentage of employees covered by collective bargaining agreements is managed and monitored at local level. Philips Lighting considers this percentage on consolidated level not relevant.
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	16.1.1 Stakeholder engagement 16.2.9 Working with stakeholders
102-43	Approach to stakeholder engagement	a. 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.	16.1.1 Stakeholder engagement 16.1.2 Material aspects and our focus 16.2.9 Working with stakeholders



102-44	Key topics and concerns raised	<p>a. Key topics and concerns that have been raised through stakeholder engagement, including:</p> <p>i. how the reporting organization has responded to those key topics and concerns; and</p> <p>ii. the stakeholder groups that raised each of the key topics and concerns.</p>	<p>16.1.1 Stakeholder engagement</p> <p>16.1.2 Material aspects and our focus</p> <p>16.2.9 Working with stakeholders</p>
<b>6. Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	<p>a. A list of all entities included in the reporting organization’s consolidated financial statements or equivalent documents.</p> <p>b. Whether any entity included in the reporting organization’s consolidated financial statements or equivalent documents is not covered by the report.</p>	<p>4. Corporate performance</p> <p>Note [3] Information by sector and main country</p> <p>Note [4] Interest in entities</p>
102-46	Defining report content and topic Boundaries	<p>a. An explanation of the process for defining the report content and the topic Boundaries.</p> <p>b. An explanation of how the reporting organization has implemented the Reporting Principles for defining report content.</p> <p>Clause 6.1 When compiling the information specified in Disclosure 102-46, the reporting organization shall include an explanation of how the Materiality principle was applied to identify material topics, including any assumptions made.</p>	<p>16.1.1 Stakeholder engagement</p> <p>16.1.2 Material aspects and our focus</p> <p>16.1.6. Data definitions, boundaries, and scope</p>
102-47	List of material topics	a. A list of material topics identified in the process for defining report content.	16.1.2 Material aspects and our focus
102-48	Restatements of information	a. The effect of any restatements of information provided in previous reports, and the reasons for such restatements.	16.1.6. Data definitions, boundaries, and scope – not applicable as this is the first annual report of Philips Lighting
102-49	Changes in reporting	Significant changes from previous reporting periods in the list of material topics included in the report and topic boundaries.	16.1.6. Data definitions, boundaries, and scope – not applicable as this is the first annual report for Philips Lighting
102-50	Reporting Period	a. Reporting period for information provided.	January 1 – December 31 2016
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	Not applicable
102-52	Reporting cycle	a. Reporting cycle.	Yearly
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	11.7 Investor relations contact information
102-54	Claims of reporting in accordance with the GRI Standards	<p>a. The ‘in accordance’ claim made by the reporting organization about its use of the GRI Standards, either:</p> <p>i. ‘This report has been prepared in accordance with the GRI Standards: core option’; or</p> <p>ii. ‘This report has been prepared in accordance with the GRI Standards: comprehensive option’.</p>	This report has been prepared in accordance with the GRI Standards: comprehensive option

<p>102-55</p>	<p>GRI content index</p>	<p>a. The content index for the report, which specifies each of the GRI Standards used to prepare the report and lists all relevant disclosures.</p> <p>b. For each disclosure, the content index shall include:</p> <ul style="list-style-type: none"> <li>i. the number of the disclosure;</li> <li>ii. the page number(s) or URL(s) where the information for each disclosure can be found, either within the report or in another published material; and</li> <li>iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.</li> </ul> <p>6.3.1 include the words ‘GRI Content Index’ in the title;</p> <p>6.3.2 present the complete GRI content index in one location;</p> <p>6.3.3 include in the report a link or reference to the GRI content index, if it is not provided in the report itself;</p> <p>6.3.4 for each GRI Standard used, include the title and publication year (e.g., GRI 102: General Disclosures 2016);</p> <p>6.3.5 include any additional material topics reported on which are not covered by the GRI Standards, including page number(s) or URL(s) where the information can be found.</p>	<p>GRI Content Index 2016</p>
<p>102-56</p>	<p>External assurance</p>	<p>a. A description of the organization’s policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If the report has been externally assured:</p> <ul style="list-style-type: none"> <li>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</li> <li>ii. The relationship between the organization and the assurance provider;</li> <li>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization’s sustainability report.</li> </ul>	<p>16.1 Approach to sustainability reporting</p> <p>16.4 Independent assurance report</p>

**GRI Content Index Phillips Lighting – Comprehensive**

SRS	Disclosure	Disclosure Requirements	Reference 2016 Annual Report
<b>SRS 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization’s involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul> <p>Clause 1.1 If management approach disclosures are combined for a group of material topics, the reporting organization shall state which topics are covered by each disclosure.</p>	<ul style="list-style-type: none"> <li>2. Message from the CEO</li> <li>3.2 Sustainability</li> <li>12.4 Operational risks</li> <li>12.5 Compliance risks</li> <li>16.1.2 Material aspects and our focus</li> <li>16.1.5 Data definitions, boundaries, and scope</li> </ul>
103-2	The management approach and its components	<p>For each material topic, the reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ul style="list-style-type: none"> <li>i. Policies, ii. Commitments, iii. Goals and targets, iv. Responsibilities, v. Resources, vi. Grievance mechanisms, vii. Specific actions, such as processes, projects, programs and initiatives</li> </ul> </li> </ul> <p>Clause 1.1 If management approach disclosures are combined for a group of material topics, the reporting organization shall state which topics are covered by each disclosure.</p> <p>Clause 1.2 If there is no management approach for a material topic, the reporting organization shall describe:</p> <ul style="list-style-type: none"> <li>1.2.1 any plans to implement a management approach; or</li> <li>1.2.2 the reasons for not having a management approach.</li> </ul>	<ul style="list-style-type: none"> <li>16.1.2 Material aspects and our focus</li> <li>16.1.5 Data definitions, boundaries, and scope</li> <li>16.3 Environmental statements</li> </ul>

<p><b>103-3</b></p>	<p>Evaluation of the management approach</p>	<p>a. An explanation of how the organization evaluates the management approach, including:</p> <ul style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach; and</li> <li>iii. any related adjustments to the management approach.</li> </ul> <p>Clause 1.1 If management approach disclosures are combined for a group of material topics, the reporting organization shall state which topics are covered by each disclosure.</p> <p>Clause 1.2 If there is no management approach for a material topic, the reporting organization shall describe:</p> <ul style="list-style-type: none"> <li>1.2.1 any plans to implement a management approach; or</li> <li>1.2.2 the reasons for not having a management approach.</li> </ul>	<p>9.3.6 Sustainability</p> <p>16.1.2 Material aspects and our focus</p> <p>16.1.3 Sustainability governance</p> <p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3 Environmental statements</p>
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Topic Specific Standards			
Material topics on which Philips Lighting reports according to GRI Standards			
Climate change and Product responsibility			
302 - Energy			
302-1	Energy consumption within the organization	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</li> <li>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</li> <li>c. In joules, watt-hours or multiples, the total:               <ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul> </li> <li>d. In joules, watt-hours or multiples, the total:               <ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul> </li> <li>e. Total energy consumption within the organization, in joules or multiples.</li> <li>f. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>g. Source of the conversion factors used.</li> </ul>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
302-2	Energy consumption outside of the organization	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Energy consumption outside of the organization, in joules or multiples.</li> <li>b. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>c. Source of the conversion factors used.</li> </ul>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
302-3	Energy intensity	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Energy intensity ratio for the organization.</li> <li>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</li> <li>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</li> </ul>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
302-4	Reduction of energy consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</li> <li>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</li> </ul>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>

		<p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
<b>302-5</b>	Reductions in energy requirements of products and services	<p>The reporting organization shall report the following information:</p> <p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.1 Sustainable revenues</p>
<b>305 - Emissions</b>			
<b>305-1</b>	Direct (Scope 1) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>

		<p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
305-3	Other indirect (Scope 3) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
305-4	GHG emissions intensity	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>
305-5	Reduction of GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.3.3 Carbon footprint and energy</p>

		<p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
305-6	Emissions of ozone-depleting substances (ODS)	<p>The reporting organization shall report the following information:</p> <p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Emissions from ODS are at non-material levels for Philips Lighting, in 2015 our emissions were below 1kg.
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<p>The reporting organization shall report the following information:</p> <p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <ul style="list-style-type: none"> <li>i. NOX</li> <li>ii. SOX</li> <li>iii. Persistent organic pollutants (POP)</li> <li>iv. Volatile organic compounds (VOC)</li> <li>v. Hazardous air pollutants (HAP)</li> <li>vi. Particulate matter (PM)</li> <li>vii. Other standard categories of air emissions identified in relevant regulations</li> </ul> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Emissions from NOX and SOX are at non-material levels for Philips Lighting.
<b>Business ethics</b>			
<b>406 - Non-discrimination</b>			
406-1	Incidents of discrimination and corrective actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> <li>i. Incident reviewed by the organization;</li> <li>ii. Remediation plans being implemented;</li> <li>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li>iv. Incident no longer subject to action.</li> </ul>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p> <p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.2.6 General Business Principles</p> <p>16.2.7 Supply chain sustainability</p>
<b>407 - Freedom of association and collective bargaining</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The reporting organization shall report the following information:</p> <p>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <ul style="list-style-type: none"> <li>i. type of operation (such as manufacturing plant) and supplier;</li> </ul>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p>



		<p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</p>	<p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.2.6 General Business Principles</p> <p>16.2.7 Supply chain sustainability</p>
<b>408 - Child labor</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>The reporting organization shall report the following information:</p> <p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <p>i. child labor;</p> <p>ii. young workers exposed to hazardous work.</p> <p>b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.</p>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p> <p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.2.6 General Business Principles</p> <p>16.2.7 Supply chain sustainability</p>
<b>412 – Human rights assessment</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments	<p>The reporting organization shall report the following information:</p> <p>a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.</p>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p> <p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.2.6 General Business Principles</p>
412-2	Employee training on human rights policies or procedures	<p>The reporting organization shall report the following information:</p> <p>a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p>b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p> <p>16.1.5 Data definitions, boundaries, and scope</p> <p>16.2.4 Leadership &amp; Development</p> <p>16.2.6 General Business Principles</p>
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent	<p>The reporting organization shall report the following information:</p> <p>a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p>b. The definition used for ‘significant investment agreements’.</p>	<p>This topic is covered under the Philips Lighting General Business Principles and the Supplier Sustainability Declaration, our code of conduct for suppliers.</p> <p>12.1 Our approach to risk management and management control – Philips Lighting General Business Principles</p>

	human rights screening		16.1.5 Data definitions, boundaries, and scope 16.2.7 Supply chain sustainability
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**Annex A:**

Supplement to 102-8:

**Contract type by gender in %**

	Permanent	Temporary
Female	95%	5%
Male	97%	3%

**Contract type by geography in %**

	Permanent	Temporary
Europe	93%	7%
Americas	99%	1%
Rest of the world	99%	1%

**Part-time by gender in %**

	Full-time	Part-time
Female	94%	6%
Male	98%	2%