

GRI G4 CONTENT INDEX NAVIGATOR TABLE - GENERAL STANDARD DISCLOSURES						
General Standard Disclosures	Description	2016 Annual Report reference (PDF)	Further information, statements and web links	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)
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	<ul style="list-style-type: none"> – Messages from our Chair and CEO (p8-9) – Our external environment (p10-13) – Corporate responsibly (p17) – Investing responsibly (p30-33) 		Medium term goals and objectives for non-financial performance have not been disclosed in the report.	Not available	Medium term goals for non-financial performance will be developed and implemented through VicSuper's Corporate Responsibility Roadmap. These will be progressively disclosed as they are implemented over the next 3-5 years.
G4-2	Provide a description of key impacts, risks, and opportunities	<ul style="list-style-type: none"> – Messages from our Chair and CEO (p8-9) – Our external environment (p10-13) – VicSuper's strategic priorities, performance and objectives (p16) – VicSuper's Strategic risks and controls (p55-56) – Climate change risk and opportunities (p33) 	Also see: Defining report content in VicSuper's Annual Report 2016	See G4.1	See G4.1	See G4.1
ORGANISATIONAL PROFILE						
G4-3	Name of the organization	– Scope and Boundary (p57)				
G4-4	Primary brands, products, and services	– VicSuper at a glance (p2)				
G4-5	Location of the organization's headquarters	– VicSuper at a glance (p2)				
G4-6	Number of countries where the organization operates	– VicSuper at a glance (p2)				
G4-7	Nature of ownership and legal form	– VicSuper at a glance (p2)				
G4-8	Markets served	<ul style="list-style-type: none"> – VicSuper at a glance (p2) – Growing with our members (p20) – Our employers (p21) 				

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G4-9	Scale of the organization	<ul style="list-style-type: none"> - VicSuper at a glance (p2) - Performance highlights (p3) - Growing our fund in a competitive environment (p20-21) - Summary statement of financial position (p23) - Investment option performance (p4-7 and p25) - Our people (pX) 				
G4-10	Number of employees by employment contract and gender. Number of permanent employees by employment type and gender. Total workforce by employees and supervised workers and by gender. Total workforce by region and gender Report whether a substantial portion of the organization's work is performed by contractors. Report any significant variations in employment numbers	<ul style="list-style-type: none"> - Profile and diversity of our team (p48) 	In the 2015/16 year, VicSuper employed thirty-six fixed term employees.			
G4-11	Percentage of total employees covered by collective bargaining agreements	<ul style="list-style-type: none"> - N/A 	86.2% of our employees are covered by collective bargaining agreements			
G4-12	The organization's supply chain	<ul style="list-style-type: none"> - How we generate shared value (p18-19) 	Also see: Defining report content in VicSuper's Annual Report 2016			
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain	<ul style="list-style-type: none"> - VicSuper at a glance (p2) - Performance Highlights (p3) - Messages from our Chair and CEO (p 8-9) - Major share holdings (p28) - Investment managers (p29) - Significant events and restatements (p57) 	VicSuper website: http://www.vicsuper.com.au/About-us/Management-and-governance/Disclosure-requirements.aspx			
G4-14	Whether and how the precautionary approach or principle is addressed by the organization	<ul style="list-style-type: none"> - Climate change risk and opportunities (p33) 				

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G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses	<ul style="list-style-type: none"> - Collaborating to drive change (p31) - Climate change risk and opportunities (p33) 	VicSuper website: Corporate responsibility – Industry engagement and thought leadership http://www.vicsuper.com.au/about-us/corporate-responsibility/industry-engagement-and-thought-leadership			
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations	<ul style="list-style-type: none"> - Collaborating to drive change (p31) - Climate change risk and opportunities (p33) 	VicSuper website: Corporate responsibility – Industry engagement and thought leadership http://www.vicsuper.com.au/about-us/corporate-responsibility/industry-engagement-and-thought-leadership			
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES						
G4-17	Entities included in the organization's consolidated financial statements or equivalent documents	- Scope and Boundary (p57)				
G4-18	Process for defining the report content and the Aspect Boundaries and how the organization has implemented the Reporting Principles for Defining Report Content	<ul style="list-style-type: none"> - Keeping you up to date (p1) - Defining what's important (p1) 	Also see: Defining report content in VicSuper's Annual Report 2016			
G4-19	Material Aspects identified in the process for defining report content	- NA	VicSuper website Annual Report 2016: See: Defining report content			
G4-20	For each material Aspect, report the Aspect Boundary within the organization	- NA	VicSuper website Annual Report 2016: See: Defining report content			
G4-21	For each material Aspect, report the Aspect Boundary outside the organization	- NA	VicSuper website Annual Report 2016: See: Defining report content			
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements	- N/A	No restatements of information provided in previous reports have been made.			
G4-23	Significant changes from previous reporting periods	- About this report (p1)	VicSuper website: http://www.vicsuper.com.au/About-us/Management-and-governance/Disclosure-requirements.aspx			

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STAKEHOLDER ENGAGEMENT						
G4-24	List of stakeholder groups engaged by the organization	– Valuing our stakeholders (p18)	VicSuper website - Stakeholders: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance			
G4-25	Basis for identification and selection of stakeholders with whom to engage	– NA	VicSuper website Annual Report 2016: See: Engaging our stakeholders			
G4-26	Approach to stakeholder engagement	– NA	VicSuper website Annual Report 2016: See: Engaging our stakeholders			
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns	– NA	VicSuper website Annual Report 2016: See: Engaging our stakeholders			
REPORT PROFILE						
G4-28	Reporting period for information provided	– N/A	VicSuper's 2016 Annual Report covers the period 1 July 2015 to 30 June 2016			
G4-29	Date of most recent previous report	– N/A	VicSuper's previous Annual Report covered the period 1 July 2014 to 30 June 2015			
G4-30	Reporting cycle	– N/A	VicSuper's Annual Report is prepared annually			
G4-31	Contact point for questions regarding the report or its contents	– Let us know what you think (p1) – Contact information (back cover)	VicSuper website: www.vicsuper.com.au/contact-us			
G4-32	GRI 'in accordance' option, GRI Content Index for the chosen option and reference to the External Assurance Report	– Standards and guidelines (p57) – Approach to Assurance (p57))	VicSuper website Annual Report 2016: See: Defining report content and Independent Assurance Statement			

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G4-33	Policy and current practice with regard to seeking external assurance for the report	<ul style="list-style-type: none"> – Keeping you up to date (p1) – Approach to Assurance (p57) 	<p>VicSuper's CEO signs off and approves expenditure on non-financial assurance of the report. The VicSuper Board is also notified that non-financial assurance of the report has been commissioned through the formal CEO report to the Board (which is included in formal Board papers).</p> <p>VicSuper website Annual Report 2016: See: Independent Assurance Statement</p>			
GOVERNANCE						
G4-34	Governance structure of the organization	<ul style="list-style-type: none"> – The VicSuper Board of Directors (p52) 	<p>VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/board-of-directors</p>			
G4-35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	<ul style="list-style-type: none"> – Managing our environmental and social impacts (p53) 	<p>VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance</p>			
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	<ul style="list-style-type: none"> – Managing our environmental and social impacts (p53) 	<p>The Manager Corporate Responsibility reports directly to the Executive Manager Marketing and the Chief Executive Officer. The Manager Corporate Responsibility provides regular updates to the Board on material issues and submits an update on progress of the initiatives outlined in the Corporate Responsibility Roadmap on a quarterly basis.</p>			
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	<ul style="list-style-type: none"> – Culture and engagement (p50) 	<p>VicSuper website: Our stakeholders http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance</p> <p>VicSuper members can provide feedback on economic, environmental and social topics, in writing to executive management or to VicSuper's Chair. Where a matter is deemed significant, it will be escalated for consideration by the Board. In addition, VicSuper members can also provide feedback to directors via the union that the director is a representative of.</p>			

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G4-38	Composition of the highest governance body and its committees	– The VicSuper Board of Directors (p52)	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/board-of-directors			
G4-39	Whether the Chair of the highest governance body is also an executive officer	– NA	VicSuper has an independent (non-executive) Chair. VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/board-of-directors			
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	– The VicSuper Board (p52)	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/board-of-directors			
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed	– The VicSuper Board (p52)	VicSuper website: Summary of the conflicts management policy http://www.vicsuper.com.au/about-us/management-and-governance/disclosure-requirements			

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G4-42	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	<ul style="list-style-type: none"> - The VicSuper Board of Directors (p52) 	<p>The VicSuper Board sets the strategy and objectives for the Fund (including business strategy, investment strategy, insurance strategy and risk management strategy) and monitors the proper implementation of its strategies by its delegates. The Board is also responsible for policy making and supervision.</p> <p>VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/board-of-directors VicSuper executive: http://www.vicsuper.com.au/about-us/management-and-governance/executive-team Trust deed: http://www.vicsuper.com.au/about-us/management-and-governance/disclosure-requirements</p>			
G4-43	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	<ul style="list-style-type: none"> - Managing our environmental and social impacts (p53) 	<p>VicSuper's Corporate Responsibility Manager engages with the Board in person and through documented Board submissions. External guests and internal audit are also invited to present to the Board to inform and educate them on new and evolving areas of interest.</p>			
G4-44	Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics	<ul style="list-style-type: none"> - The VicSuper Board of Directors - (p52) 				

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G4-45	Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities	– Managing our environmental and social impacts (p53)	VicSuper's Risk Management Strategy and Framework requires a "Top Down" (Board, Audit, Compliance & Risk Management Committee, Executive) and "Bottom Up" (Risk Steering Committee, Management, Staff) approach to the identification of risks. Through this process, in conjunction with internal and external audit, the business works together to use its knowledge of the internal and external environment to identify and manage material financial and non-financial risks. VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance			
G4-46	Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics	– N/A	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance			
G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities	– VicSuper's Risk Management Framework is updated at least annually to ensure compliance with regulations and APRA Prudential Standards	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance			
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered	– Standards and guidelines (p57)	VicSuper website Annual Report 2016: See: Defining report content			

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G4-49	Process for communicating critical concerns to the highest governance body	– Risk management and compliance (p53-54)	A critical concern is a potential or actual event that exceeds the Trustee's risk appetite and requires remediation in line with the Risk Management Framework. Critical concerns identified are immediately raised and advised to the relevant Executive manager. These matters are discussed among the Executive Team and escalated to the Board as appropriate for oversight and input as required. VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/corporate-governance			
G4-50	Nature and total number of critical concerns that were communicated to the highest governance body	– Risk Management and compliance (p53-54)				
G4-51	Remuneration policies for the highest governance body and senior executives	– N/A	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/disclosure-requirements			
G4-52	Process for determining remuneration	– N/A	VicSuper website: http://www.vicsuper.com.au/about-us/management-and-governance/disclosure-requirements			
G4-53	How stakeholders' views are sought and taken into account regarding remuneration	– N/A	VicSuper is not a listed company and therefore shareholder voting on remuneration is not applicable. Remuneration is benchmarked against industry norms and changes are reviewed and endorsed by the Board on a yearly basis.			
G4-54	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	– N/A	VicSuper's CEO's compensation is 8.0 times that of the median annual total compensation for all employees.			

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G4-55	Ratio of percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	- N/A	Vicsuper's CEO annual compensation increased by 3.0% and the percentage increase in total compensation for all employees (excluding CEO) was -2.4%. The median total compensation for employees decreased in FY2015-16.			
ETHICS AND INTEGRITY						
G4-56	Organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics	<ul style="list-style-type: none"> - Our vision and strategy (p14-15) - Corporate responsibility (p17) - Culture and engagement (p50) - Ethics and integrity (p53) 	VicSuper website: http://www.vicsuper.com.au/~/-/media/files/pdfs-and-downloads/other/policies/code_of_conduct_statement.pdf?la=en			
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity	- Ethics and integrity (p53)				
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organizational integrity	- Ethics and integrity (p53)				

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CATEGORY: ECONOMIC						
MATERIAL ASPECT: ECONOMIC PERFORMANCE						
G4-DMA	Generic Disclosures on Management Approach	<ul style="list-style-type: none"> - Investment performance (FutureSaver and Flexible Income) (p4-7) - Our vision and strategy (p14-15) - Growing our fund in a competitive environment (p20-21) - Generating consistent investment returns (p24-27) 	Information on VicSuper's community involvement program is presented on the website: http://www.vicsuper.com.au/about-us/corporate-responsibility/community-involvement			
G4-EC1	Direct economic value generated and distributed	<ul style="list-style-type: none"> - Managing our finances (p22-23) - Connecting our employees with the community (p41) 	Over the 2015/16 year, VicSuper paid out \$31,760,379 in employee wages and associated expenses.	Over the 2015/16 year, 167.4 hours of employee paid volunteering time was spent assisting community service partners	Not material	VicSuper's Not-for-Profit operating structure limits our ability make financial donations to charities or community organisations.
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	<ul style="list-style-type: none"> - The importance of engagement (p30) - Driving improvements in climate change risk management (p32) - Climate change risk and opportunities (p33) 	VicSuper website: http://www.vicsuper.com.au/about-us/news-and-media/climate-change-update-mar16	<p>The financial implications of the risk or opportunity before action is taken.</p> <p>The costs of actions taken to manage the risk or opportunity</p>	The information is currently unavailable	We are unable to quantify the financial implications of the risk or opportunity due to the uncertain and complex global regulatory environment. We are unable to determine the costs associated with taking action to manage the risk or opportunity for the same reason.
G4-EC3	Coverage of the organization's defined benefit plan obligations	- N/A	VicSuper does not currently have a defined benefit plan in place for employees.			
G4-EC4	Financial assistance received from government	- N/A	During 2015/16 the VicSuper Future Farming Landscapes Trust received \$146,520.33 in fuel tax credits. During 2015/16 the VicSuper future Farming Landscapes Land Holdings Trust received a total of \$621,934.94 in grants from various agencies and programs.			

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CATEGORY: SOCIAL: SUB-CATEGORY: SOCIETY						
MATERIAL ASPECT: ANTI-CORRUPTION						
G4-DMA	Generic Disclosures on Management Approach	<ul style="list-style-type: none"> - Ethics and integrity (p53) - Risk Management and compliance (p53-54) 	<p>VicSuper's Risk Management Strategy has identify fraud and misconduct risk as the most material corruption risk applicable to VicSuper's business.</p> <p>VicSuper's Fraud Control Plan assists in the management and adherence to fraud control procedures and the reporting of all instances of suspected fraud. The Fraud Control Plan outlines VicSuper's fraud risk assessment process. VicSuper has adopted a policy of continuous fraud risk assessment including but not limited to, the review of new and revised operations or initiatives by the Fraud Control Officer. The fraud risk assessment program is performed annually with divisions involved on a risk basis.</p> <p>VicSuper's Conflicts Management policy helps to manage any conflicts of interest that may arise in the conduct of its financial services business including apparent or potential conflicts. In addition, VicSuper's Gifts and Hospitality Policy ensures there can be no suggestion that gifts, prizes or hospitality constitute bribery or secret commissions and in no way compromise VicSuper or our business partners.</p> <p>Our Financial Planners undertake comprehensive training of their responsibilities and obligations regarding ethics and fraud. Our web-based learning program is supported by extensive policy, process, and product training, structured professional development and a peer-assessed accreditation program. Through every intervention, the fiduciary responsibility of the Planner is emphasised and clarified to ensure our Planners act in the best interests of our members at all times.</p>	Collective action activities to combat corruption.	Not available	

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G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	– Ethics and integrity (p53)	VicSuper's Risk Management Strategy and underlying Risk Management Framework apply to 100% of VicSuper's operations. Fraud and misconduct risk is assessed using the principle of materiality and risk of occurrence.			
G4-SO4	Communication and training on anti-corruption policies and procedures	– Ethics and integrity (p53) – Risk management and compliance (p53-54)	<p>All VicSuper employees in metropolitan and regional Victoria, including Board Members, are required to sign off that they have read the Code of Conduct and other relevant compliance policies during the VicSuper induction process. The Board also sign off on updates to VicSuper's policies on an annual basis. All of VicSuper's relevant policies are made available to employees on the VicSuper intranet.</p> <p>VicSuper's business partners are made aware of policies relating to anti-corruption through the standard contract and appointment process.</p>	<p>Total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.</p> <p>Total number and percentage of employees that have received training on anti-corruption currently applies to new employees and is not broken down by employee category. Re-certification activities for existing employees across VicSuper will be introduced in the 2016/17 financial year.</p>	<p>Not available</p> <p>Not available</p>	<p>A register of material outsourcing suppliers is maintained by VicSuper which documents key business contracts and records of due diligence communication. Records on communication with smaller suppliers are not kept centrally.</p> <p>The process for requiring, tracking and monitoring periodic fraud risk training for existing employees (outside financial planning) will be implemented as part of the new Learning and Development framework.</p> <p>Training records do not currently record employee level but we will endeavour to capture this information in 2016.</p>
G4-SO5	Confirmed incidents of corruption and actions taken	– N/A	<p>VicSuper has not had any confirmed incidents of corruption within the Fund and no legal cases regarding corruption have been brought against the Fund or its employees. No employees have been dismissed or disciplined for corruption.</p> <p>During the supplier selection process, potential business partners are questioned with regards to outstanding legal claims. To the best of our</p>			

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			knowledge, we have no agreements in place with partners facing any charges of corruption and we have not terminated any agreements with business partners due to corruption.			
MATERIAL ASPECT: COMPLIANCE						
G4-DMA	Generic Disclosures on Management Approach	– Risk management and compliance (p53-54)				
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	– Risk management and compliance (p53-54)				
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	– Risk management and compliance (p53-54)				
SUB-CATEGORY: PRODUCT RESPONSIBILITY						
MATERIAL ASPECT: PRODUCT AND SERVICE LABELING						
G4-DMA	Generic Disclosures on Management Approach	<ul style="list-style-type: none"> – Ready for regulatory change (p10) – Corporate responsibility (p17) – Listening to our members (p35) – Tailored advice and education (p36) – Easy access to information and help (p38) – VicSuper's retirement income solution (p44) – Protecting our members through insurance (p45) – Partnering with employers (p47) – Ethics and integrity (p53) – Risk management and compliance (p53-54) 	Copies of VicSuper's product disclosure statements can be found on the VicSuper website: http://www.vicsuper.com.au/retirement/forms-and-publications			

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G4-PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	- N/A	100% of VicSuper's products are covered by relevant product disclosure statements. Product compliance is assessed on a regular basis by VicSuper's Legal, Compliance and Risk team, internal/external audit and periodic regulator audits. Copies of VicSuper's product disclosure statements can be found on the VicSuper website: http://vicsuper.com.au/Super/Forms-and-publications.aspx			
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	- Risk management and compliance (p53-54)				
G4-PR5	Results of surveys measuring customer satisfaction	- Listening to our members (p35)				
MATERIAL ASPECT: PRIVACY						
G4-DMA	Generic Disclosures on Management Approach	- Easy access to information and help (p38) - Privacy (p54)	VicSuper website: http://www.vicsuper.com.au/Privacy.aspx			
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	- Privacy (p54)				
MATERIAL ASPECT: ACTIVE OWNERSHIP						
DMA	Voting policy(ies) applied to environmental or social issues for shares over which the reporting organization holds the right to vote shares or advises on voting	- Voting at shareholder meetings (p30)	VicSuper website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration/engagement-and-proxy-voting and http://www.vicsuper.com.au/~media/files/pdfs-and-downloads/other/investments/proxy-voting/vicsuper-governance-and-proxy-voting-policy.pdf?la=en			

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General Standard Disclosures	Description	2016 Annual Report reference (PDF)	Further information, statements and web links	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)
FS-10	Percentage and number of companies held in the institution's portfolio with which the organisation has interacted on environmental or social issues	– The importance of engagement (p30)	As of 30 June 2016 - ACSI interacted with 136 Australian companies on our behalf, or 61% of the Australian companies in our portfolio. In addition, 42 Australian companies were engaged with by Regnan. (Regnan figures are not included in calculation due to overlap with ACSI engagement). Hermes EOS interacted with 556 international companies on our behalf, or 31% of the international companies held in our portfolio. In total, our service providers interacted with 35% of the companies in our portfolio, on our behalf.			
FS-11	Percentage of assets subject to positive and negative environmental and social screening	– N/A	<p>VicSuper applies an ESG integration approach to all active investments (across multiple asset classes) which equates to 51.4% of the portfolio.</p> <p>The only negative screening applied to VicSuper's portfolio is a screen against tobacco investments on a best endeavours basis.</p> <p>5.8% of VicSuper's portfolio are sustainability themed or positively screened investments. These investments relate to discrete allocations to investment managers allocating investment to clean energy, green technology, sustainable agriculture and forestry.</p> <p>Aside from the application of an integrated ESG approach, the assets in VicSuper's portfolio are not currently subject to any combined positive and negative environmental and/or social screen.</p> <p>VicSuper website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration</p>			

INTEGRATED REPORTING (IR) FRAMEWORK NAVIGATOR TABLE			
Principles	Description	2014 Annual Performance Report reference (PDF)	Further information
Strategic focus and future orientation	Provide insight into the organization's strategy, and how that relates to its ability to create value in the short, medium and long term and to its use of and effects on the capitals.	<ul style="list-style-type: none"> - A message from our CEO (p 9) - Our external environment (p 10-13) - Our vision and strategy (p X-X) - How we generate shared value (p X-X) - The markets this year (p X-X) - Investments governance and strategy (p X-X) 	
Connectivity of information	Show a holistic picture of the combination, interrelatedness and dependencies between the factors that affect the organization's ability to create value over time.	<ul style="list-style-type: none"> - Our vision and strategy (p 14-15) - VicSuper's strategic priorities, performance and objectives (p16) - How we generate shared value (p18-19) 	
Stakeholder relationships	Provide insight into the nature and quality of the organization's relationships with its key stakeholders, including how and to what extent the organization understands, takes into account and responds to their legitimate needs and interests.	<ul style="list-style-type: none"> - Investing responsibly (p30-33) - Our investment managers (p 28-28) - Listening to our members (p35) - Collaborating with our employers (p37) - Improving financial outcomes in the community (p40-43) - VicSuper's new responsible investment option (p45) - Using data insights to help our members (p47) - Developing our people and culture (p48-51) 	<p>VicSuper website - Annual Report 2016: Engaging our stakeholders</p> <p>VicSuper actively participates and engages in social media platforms through our Facebook Page and Twitter and LinkedIn. We regularly post articles and proactively respond to member questions and comments. The dedicated Super Woman Money Program Facebook Page also facilitate an ongoing community for women to network and learn.</p>
Materiality	Disclose information about matters that substantively affect the organization's ability to create value over the short, medium and long term.	<ul style="list-style-type: none"> - Defining what's important (p1) - VicSuper's strategic priorities, performance and objectives (p 16) - How we generate shared value (p 18-19) 	VicSuper website - Annual Report 2016: Defining report content
Conciseness	An integrated report should be concise	<ul style="list-style-type: none"> - About this report (p1) - Throughout report 	VicSuper website - Annual Report 2016: Defining report content
Reliability and completeness	Include all material matters, both positive and negative, in a balanced way and without material error.	<ul style="list-style-type: none"> - About this report (pg1) - Throughout report 	<p>VicSuper website - Annual Report 2016: Defining report content</p> <p>VicSuper website - Annual Report 2016: Independent Assurance statement</p> <p>The report provides coverage of all identified material issues. Assurance over the information and data provided has been completed by Deloitte using the ASAE 3000 Accounting Standard.</p>

INTEGRATED REPORTING (IR) FRAMEWORK NAVIGATOR TABLE			
Principles	Description	2014 Annual Performance Report reference (PDF)	Further information
Consistency and comparability	The information in an integrated report should be presented: <ul style="list-style-type: none"> – On a basis that is consistent over time – In a way that enables comparison with other organizations to the extent it is material to the organization's own ability to create value over time. 	<ul style="list-style-type: none"> – About this report (p 1) – Performance highlights (p 3) – A message from our CEO (p 9) 	<p>This is the third year in which the GRI G4 framework and the IR framework have defined VicSuper's reporting approach. Content is comparable to 2014 and 2015 but the report has been restructured to focus more on the relevant material issues and how they are integrated into VicSuper's overall business strategy and operations.</p> <p>The report provides comparative data and a five year trend where applicable. We continue to report data relevant to internal KPIs reported in VicSuper's company-wide Balanced Scorecard (introduced in early in 2015).</p>
Organizational overview and external environment	What does the organization do and what are the circumstances under which it operates?	<ul style="list-style-type: none"> – VicSuper at a glance (p 2) – Our external environment (p10-13) – How we generate shared value (p 18-19) 	
Governance	How does the organization's governance structure support its ability to create value in the short, medium and long term?	<ul style="list-style-type: none"> – Our vision and strategy (p 14-15) – How we generate shared value (p 18-19) – Investment governance and strategy (p 26-27) – Investing responsibly (p-30-33) – Developing our people and culture (p48-51) – Governance, integrity and risk management (p 52-54) 	
Business model	What is the organization's business model?	<ul style="list-style-type: none"> – VicSuper at a glance (p2) – Our vision and strategy (p14-15) – How we generate shared value (p18-19) 	
Risks and opportunities	What are the specific risks and opportunities that affect the organization's ability to create value over the short, medium and long term, and how is the organization dealing with them?	<ul style="list-style-type: none"> – Message from our CEO (p9) – Our external environment (p10-13) – Growing our fund in a competitive environment (p20-21) – Climate change risks and opportunities (p33) – Innovating and adapting to change (p44-47) – Governance, integrity and risk management (p53-54) 	
Strategy and resource allocation	Where does the organization want to go and how does it intend to get there?	<ul style="list-style-type: none"> – Message from our CEO (p9) – Our vision and strategy (p14-15) – Growing our fund in a competitive environment (p20-21) 	
Performance	To what extent has the organization achieved its strategic objectives for the period and what are its outcomes in terms of effects on the capitals?	<ul style="list-style-type: none"> – Performance highlights (p3) – Investment Performance VicSuper FutureSaver (p 4-5) – Investment Performance VicSuper Flexible Income (p 6-7) – VicSuper's strategic priorities, performance and objectives (p16) 	<p>Performance with respect to capitals has not been disclosed in the report. Performance in line with objectives has been reported throughout the report. For specific performance indicators and GRI disclosures refer to the GRI content index above.</p>

INTEGRATED REPORTING (IR) FRAMEWORK NAVIGATOR TABLE			
Principles	Description	2014 Annual Performance Report reference (PDF)	Further information
		<ul style="list-style-type: none"> - Growing our fund in a competitive environment (p20-21) 	
Basis of preparation and presentation	How does the organization determine what matters to include in the integrated report and how are such matters quantified or evaluated?	<ul style="list-style-type: none"> - About this report (p 1) 	<p>VicSuper website - Annual Report 2016: Defining report content</p> <p>This is the third year we have applied the IR framework and sought to determine report content using the framework alongside the GRI principle of materiality. We are still in the process of developing KPIs and evaluation metrics and aim to continue improving our reporting of quantifiable, outcomes focused KPIs in future reports.</p>

PRINCIPLES FOR RESPONSIBLE INVESTMENT (PRI) NAVIGATOR TABLE			
Principles	Description	2014 Annual Performance Report reference (PDF)	Further information
Principle 1	Incorporate ESG issues into investment analysis and decision-making processes.	<ul style="list-style-type: none"> - Investing responsibly (p30-33) - Investment governance and strategy (p26-27) - Our investment managers (p 28-28) 	<p>Further information on our Investment Policy Statement can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy</p> <p>Further information on our ESG integration Guide can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration</p>
Principle 2	We will be active owners and incorporate ESG issues into our ownership policies and practices.	<ul style="list-style-type: none"> - Investing responsibly (p30-33) 	<p>Further information on our investment managers and shareholdings can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy/investment-managers-selection</p> <p>Further information on engagement and proxy voting policy and subsequent activity reports can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration</p>
Principle 3	We will seek appropriate disclosure on ESG issues by the entities in which we invest.	<ul style="list-style-type: none"> - The importance of engagement (p30) - Case studies (p31-32) 	<p>Further information on engagement activities and reports can be found: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration/engagement-and-proxy-voting</p>
Principle 4	We will promote acceptance and implementation of the Principles within the investment industry.	<ul style="list-style-type: none"> - The importance of engagement (p 30) - Voting at shareholder meetings (p30) - Collaborating to drive change (p31) - Climate change risks and opportunities (p33) 	<p>Further information on our ESG integration Guide can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration</p>
Principle 5	We will work together to enhance our effectiveness in implementing the Principles.	<ul style="list-style-type: none"> - Collaborating to drive change (p31) - Benchmarking our performance (p32) 	<p>Further information on investment related industry collaboration can be accessed through our website: http://www.vicsuper.com.au/investments/investment-strategy/esg-integration/industry-collaboration</p>
Principle 6	We will each report on our activities and progress towards implementing the Principles.	<ul style="list-style-type: none"> - Benchmarking our performance (p32) 	<p>VicSuper reports to the PRI on activities and progress towards implementing the Principles, on an annual basis. A full copy of our report can be downloaded from the PRI website: https://www.unpri.org/directory/</p>