

GRI CONTENT INDEX

ODINSA 2018 Annual Report

Basic

GRI Standard	Contents	Location	Page	External assurance
GRI 101: Foundation 2016				
General Disclosures				
GRI 102: General Disclosures 2016				
Organizational Profile				
GRI 201: Economic Performance				
102-1	Name of the organization	Odinsa S.A.		
102-2	Activities, brands, products and services	About Odinsa	6	
102-3	Location of headquarters	Medellín, Antioquia		
102-4	Names of the countries where the organization operates or has significant operations	About Odinsa	7	
102-5	Ownership and legal form	About Odinsa	8	
102-6	Markets served (including geographic breakdown, sectors served and types of customers and beneficiaries)	About Odinsa	7	
102-7	Scale of the organization (employees, operations, sales, capitalization, products and services provided)	About Odinsa	7	
102-8	Information on employees	Human Resources	49	
102-9	The organization's supply chain	About Odinsa	6 and 7	
102-10	Significant changes during the reporting period in the organization's size, structure, ownership, or its supply chain	Management Report	20-33	
102-11	Precautionary principle or approach	Risk Management	42	
102-12	External initiatives			
102-13	Associations			
Strategy				
102-14	Statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization	Letter from the Chairman of the Board	9	
102-15	Key impacts, risks and opportunities	Risk Management	43	
Ethics and Transparency				
GRI 205: Fight against corruption				
GRI 419: Socioeconomic compliance				
102-16	Values, principles, standards, and norms of behavior	Ethics and Transparency	40	
102-17	Mechanisms for advice and concerns about ethics	Ethics and Transparency	40	
205-1	Operations assessed for risks related to corruption	Ethics and Transparency		
205-2	Communication and training about anti-corruption policies and procedures	Ethics and Transparency	41	
205-3	Confirmed incidents of corruption and actions taken	Ethics and Transparency		X
419-1	Non-compliance with laws and regulations in the social and economic area	Ethics and Transparency		
Governance				
102-18	Organization's governance structure	Corporate Governance	34	
102-19	Delegating authority	Corporate Governance	34	
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance	35	
102-22	Composition of the highest governance body and its committees	Corporate Governance	35	
102-23	Chair of the highest governance body	Corporate Governance	35	
102-24	Nominating and selecting the highest governance body	Corporate Governance	36	
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance	34	
102-28	Evaluating the highest governance body's performance	Corporate Governance	36	
102-31	Review of economic, environmental, and social topics	Corporate Governance	37	
102-35	Remuneration policies	Corporate Governance	36	
102-36	Process for determining remuneration	Corporate Governance	36	

GRI Standard	Contents	Location	Page	External assurance
Stakeholder Engagement				
102-40	List of the organization's stakeholder groups	Sustainability	45	
102-41	Employees covered by collective bargaining agreements	3% of direct employees are covered by collective bargaining agreements		
102-42	Identifying and selecting stakeholders	Sustainability	45	
102-43	Approach to stakeholder engagement	Sustainability	45	
102-44	Key topics and concerns raised through stakeholder engagement	Sustainability	45	
Practices for report preparation				
102-45	Entities included in the organization's consolidated financial statements or equivalent documents, and which are not included in the scope of this report	About this Report	4	
102-46	Process for defining the report content and the topic boundaries	Sustainability	44	
102-47	Material topics of the Organization	Sustainability	44	
102-48	Restatements of information given in previous reports, and the reasons for such restatements	Water; Energy and Emissions	64; 74	
102-49	Significant changes from previous reporting periods in the list of material topics and topic boundaries	There were no changes in the topic boundaries of the material topics		
102-50	Reporting period	About this Report	4	
102-51	Date of most recent report	March 2018		
102-52	Reporting cycle	About this Report	4	
102-53	The contact point for questions regarding the report or its contents	About this Report	4	
102-54	Claims of reporting in accordance with the GRI Standards	About this Report	4	
102-55	GRI Content Index	GRI Content Index		
102-56	External assurance	Deloitte Assurance Report		

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Specific

Material topics					
GRI Standard	Contents	Location	Page	Omissions	External Verification
Human Resources Management					
GRI 103: Management Approach 2018					
GRI 401: Employment					
GRI 404: Training and education					
103-1	Explanation of the material topic and its boundary	Human Resources Management	48		
103-2	The management approach and its components	Human Resources Management	50		
103-3	Evaluation of the management approach	Human Resources Management	50		
401-1	New employee hires and employee turnover	Human Resources Management	51		X
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Resources Management	51		
404-1	Average hours of training per employee per year	Human Resources Management	53	Does not include Boulevard Turístico del Atlántico	X
404-3	Percentage of employees receiving performance and professional development reviews	Human Resources Management	53	Does not include Malla Vial del Meta	
Biodiversity					
GRI 103: Management Approach 2018					
GRI 304: Biodiversity					
103-1	Explanation of the material topic and its boundary	Biodiversity	58		
103-2	The management approach and its components	Biodiversity	58		
103-3	Evaluation of the management approach	Biodiversity	58		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	59		X
304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity	58		X
304-3	Habitats protected or restored	Biodiversity	60 and 61		
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization	Biodiversity	61		
Water					
GRI 103: Management Approach 2018					
GRI 303: Water					
103-1	Explanation of the material topic and its boundary	Water	62		
103-2	The management approach and its components	Water	62		
103-3	Evaluation of the management approach	Water	62		
303-1	Water withdrawal by source	Water	63 and 64		
303-3	Recycled and reused water	Water	63	Includes El Dorado International Airport and Meta Highway Network	X
303-2	Water sources significantly affected	A water source is significantly affected by the Conexión Pacífico 2 concession, which uses 17.96% of the source's water. This water intake is located in the municipality of Jericó - Antioquia, in Vereda Cauca, La Botero area			

Material topics					
GRI Standard	Contents	Location	Page	Omissions	External Verification
306-1	Water discharge by quality and destination	Waste	63 and 64	Discharge water quality is not available for the Green Corridor, Meta Highway Concession, Autopistas del Café, Boulevard Turístico del Atlántico and Autopistas del Nordeste. The quantity of discharged water is not available for Autopistas del Café, Boulevard Turístico del Atlántico and Autopistas del Nordeste	X
OD-AG1	Water footprint measurement	Water	66		X
Waste					
GRI 103: Management Approach 2018					
GRI 306: Waste					
103-1	Explanation of the material topic and its boundary	Waste	68		
103-2	The management approach and its components	Waste	68		
103-3	Evaluation of the management approach	Waste	68		
306-2	Total weight of waste by type and disposal method	Waste	70	Does not include Boulevard Turístico del Atlántico and Autopistas del Nordeste	X
Energy and carbon emissions					
GRI 103: Management Approach 2018					
GRI 302: Energy					
GRI 305: Emissions					
103-1	Explanation of the material topic and its boundary	Energy and carbon emissions	72		
103-2	The management approach and its components	Energy and carbon emissions	72		
103-3	Evaluation of the management approach	Energy and carbon emissions	72		
302-1	Energy consumption within the Organization	Energy and carbon emissions	73 and 74		X
305-1	Direct GHG emissions	Energy and carbon emissions	73 and 74	Does not include Mariscal Sucre Airport in 2018	X
305-2	Indirect GHG emissions	Energy and carbon emissions	73 and 74	Does not include Mariscal Sucre Airport in 2018	X
305-3	Other indirect GHG emissions (Scope 3)	Energy and carbon emissions	73 and 74	Does not include Mariscal Sucre Airport in 2018	X
Highway Safety					
GRI 103: Management Approach 2018					
103-1	Explanation of the material topic and its boundary	Highway Safety	76		
103-2	The management approach and its components	Highway Safety	76		
103-3	Evaluation of the management approach	Highway Safety	76		
OD-SV01	Total number of highway culture awareness-raising campaigns	Highway Safety	77	Excludes Mariscal Sucre International Airport	X
OD-SV02	Highly culture training hours	753 hours of highway culture hours taught in 2018			
OD-SV03	Total number of control operations performed on roads	1,837 control operations performed on the roads			
OD-SV04	Fulfillment of contractual indicators	Highway Safety	79		X
Occupational health and safety					
GRI 103: Management Approach 2018					
103-1	Explanation of the material topic and its boundary	Occupational health and safety	80		
103-2	The management approach and its components	Occupational health and safety	80		
103-3	Evaluation of the management approach	Occupational health and safety	80		
403-1	Workers representation in formal joint management-worker health and safety committees	100% of workers are represented in formal joint management-worker health and safety committees to promote occupational safety and health.			

Material topics					
GRI Standard	Contents	Location	Page	Omissions	External Verification
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p>Employees: 110 work-related accidents 849 lost days due to work-related accidents 3 cases of occupational disease 19 lost days due occupational disease</p> <p>Contractors: 220 work-related accidents 2141 lost days due to work-related accidents 2 fatalities</p>			X
Innovation					
GRI 103: Management Approach 2018					
103-1	Explanation of the material topic and its boundary	Innovation	88	Does not include: Boulevard del Atlántico, Autopistas del Nordeste, Green Corridor and Meta Highway Network	
103-2	The management approach and its components	Innovation	88		
103-3	Evaluation of the management approach	Innovation	88		
OD-IN1	Participation in the Corporate Venture program	Innovation	88		
Supplier Management					
GRI 103: Management Approach 2018					
GRI 309: Environmental assessment of suppliers					
GRI 414: Social assessment of suppliers					
103-1	Explanation of the material topic and its boundary	Supplier Management	90		
103-2	The management approach and its components	Supplier Management	90		
103-3	Evaluation of the management approach	Supplier Management	90		
308-1	New suppliers that were screened using environmental criteria	Supplier Management	92 and 93	Does not include Green Corridor, Boulevard Turístico del Atlántico and Autopistas del Nordeste	X
414-1	New suppliers that were screened using social criteria	Supplier Management	92 and 93	Information is only reported for Odinsa Corporate	
204-1	Proportion of expenditure on local suppliers	Supplier Management	93		X
Community Relations					
GRI 103: Management Approach 2018					
GRI 413: Local communities					
103-1	Explanation of the material topic and its boundary	Community Relations	94		
103-2	The management approach and its components	Community Relations	94		
103-3	Evaluation of the management approach	Community Relations	94		
413-1	Operations with local community engagement, impact assessments, and development programs	Community Relations	95	Does not include El Dorado International Airport and Green Corridor	
413-2	Operations with significant actual and potential negative impacts on local communities	Community Relations	99	Does not include El Dorado International Airport and Green Corridor	X
Customer satisfaction					
GRI 103: Management Approach 2018					
103-1	Explanation of the material topic and its boundary	Customer satisfaction	100		
103-2	The management approach and its components	Customer satisfaction	100		
103-3	Evaluation of the management approach	Customer satisfaction	100		
OD-SU01	Customer satisfaction	Customer satisfaction	101	Does not include Odinsa Corporate and Green Corridor	X

Business performance

GRI 205: Management Approach 2018

OD-VE01	Economic Value Generated	Management Report	22	X
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