



Partners Group

REALIZING POTENTIAL IN PRIVATE MARKETS

GRI Content Index

ESG and Corporate Responsibility Report 2016

GRI Content Index

GRI G4 General Standard Disclosures

The table below indicates where information relating to the GRI G4 Sustainability Reporting Guidelines is located in our 2016 ESG and Corporate Responsibility Report and Annual Report or in other Partners Group materials.

GRI Disclosures	Description	Location
Strategy and analysis		
G4-1	Provide a statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	ESG and Corporate Responsibility Report (ESGR) 2016 , Chairman's introduction, p. 3
Organizational profile		
G4-3	Report the name of the organization.	Annual Report (AR) 2016 , Notes to the consolidated financial statements, 1: Reporting entity, p. 70
G4-4	Report the primary brands, products, and services.	ESGR 2016, Partners Group: facts and figures, p. 30 AR 2016, 2016 at a glance, pp. 6-14 AR 2016, Notes to the consolidated financial statements, 3: Segment information, pp. 71-72
G4-5	Report the location of the organization's headquarters.	ESGR 2016, Partners Group: facts and figures, p. 30 AR 2016, Notes to the consolidated financial statements, Note 1: Reporting entity, p. 70
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	ESGR 2016, Partners Group: facts and figures, p. 30 Corporate Governance Report (CGR) 2016 , Organizational chart, p. 164
G4-7	Report the nature of ownership and legal form.	ESGR 2016, Partners Group: facts and figures, p. 30 CGR 2016, Organizational chart; Group structure and shareholders, pp. 164-165
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	ESGR 2016, Partners Group: facts and figures, p. 30 AR 2016, 2016 at a glance, pp.12-14
G4-9	Report the scale of the organization, including: total number of employees, total number of operations, net revenues, quantity of products or services provided.	ESGR 2016, Partners Group: facts and figures, p. 30 AR 2016, Key figures, pp. 4-5 AR 2016, 2016 at a glance, pp. 8-20
G4-10	Report the total number of employees by region and gender.	ESGR 2016, We are a responsible firm, p. 26 ESGR 2016, Partners Group: facts and figures, p. 31
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	Partners Group currently has no employees covered by collective bargaining agreements.
G4-12	Describe the organization's supply chain.	Not applicable. (In all dealings with any third parties Partners Group applies the principles, policies and directives summarized in its Code of Conduct)

GRI Disclosures	Description	Location
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	AR 2016, Notes to the consolidated financial statements, 5: Changes in scope of consolidation, p. 109
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	CGR 2016, 3.7.1 Group risk governance, pp. 175-179
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	ESGR 2016, We are responsible investors, p. 7
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations	<p>ESGR 2016, We are responsible investors, p. 7</p> <p>Additional industry associations:</p> <ul style="list-style-type: none"> • ABVCAP (Brazilian Private Equity & Venture Capital Association) • AVCAL (Australian Private Equity & Venture Capital Association) • BVCA (British Private Equity and Venture Capital Association) • Corporate Pension Network, Japan (supporting member) • DCIIA (Defined Contribution Institutional Investors Association) • DCREC (Defined Contribution Real Estate Council) • IIF (Institute of International Finance) • INREV (European Association for Investors in Non-Listed Real Estate Vehicles) • Invest Europe - The Voice of Private Capital • JIAA (Japan Investment Advisers Association) • LAVCA (Latin American Venture Capital Association) • LPEA (Luxembourg Private Equity & Venture Capital Association) • PREA (Pension Real Estate Association) • SECA (Swiss Private Equity & Corporate Finance Association) • SFAMA (Swiss Funds & Asset Management Association) • SVCA (Singapore Venture Capital & Private Equity Association) • Swiss Sustainable Finance

Identified material aspects and boundaries

G4-17	List all entities included in the organization's consolidated financial statements or equivalent documents.	AR 2016, Notes to the consolidated financial statements, pp. 70, 116-117, 164
G4-18	<p>a. Explain the process for defining the report content and the Aspect Boundaries.</p> <p>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p>	ESGR 2016, About this report, p. 5

GRI Disclosures	Description	Location
G4-19	List all the material Aspects identified in the process for defining report content.	GRI Content Index, pp. 4-5
G4-20	For each material Aspect, report the Aspect Boundary outside the organization.	ESGR 2016, About this report, p. 5 GRI Content Index, pp. 4-5
G4-21	For each material Aspect, report the Aspect Boundary outside the organization.	ESGR 2016, About this report, p. 5 ESGR 2016, We are responsible investors, pp. 6-22 GRI Content Index, pp. 4-5
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	No significant restatements compared to the previous reporting period. Any restatements are provided for the purpose of year-on-year comparisons or to signal that there have been no material changes to Partners Group's approach.
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	Not applicable. This is the first ESGR Partners Group has prepared in accordance with the GRI G4 Sustainability Reporting Guidelines.
Stakeholder engagement		
G4-24	Provide a list of stakeholder groups engaged by the organization.	ESGR 2016, About this report, p. 5
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	ESGR 2016, About this report, p. 5
G4-26	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	ESGR 2016, About this report, p. 5
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	ESGR 2016, About this report, p. 5
Report profile		
G4-28	Reporting period for information provided.	ESGR 2016, About this report, p. 5
G4-29	Date of most recent previous report.	March 2016 – ESGR 2015
G4-30	Reporting cycle.	Annual
G4-31	Provide the contact point for questions regarding the report or its contents.	ESGR 2016, Contacts, p. 34
G4-32	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option.	ESGR 2016, About this report, p. 5 GRI Content Index
G4-33	Report the organization's policy and current practice with regard to seeking external assurance for the report.	At this time, Partners Group does not seek external assurance for its ESG and Corporate Responsibility Report.

GRI Disclosures	Description	Location
Governance		
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	ESGR 2016, We are a responsible firm, p. 26 CGR 2016, pp. 164-189
Ethics and integrity		
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	ESGR 2016, We are a responsible firm, pp. 23, 26 Partners Group Charter Partners Group Code of Conduct

GRI G4 Specific Standard Disclosures: Material Aspects and Disclosures on Management Approach (DMA)

The list below includes the material aspects identified during Partners Group materiality assessment process (see ESGR 2016, p. 5). All aspects identified pertain directly to Partners Group Holding AG and entities controlled by it.

GRI Category	Material Aspect	Location
Economic	Economic Performance	AR 2016, 2016 at a glance, pp. 6-20 ESGR 2016, Chairman's introduction, p. 3
	G4-EC3: coverage of the organization's defined benefit plan obligations.	AR 2016, Notes to the consolidated financial statements, 4: Remuneration, pp. 75-82
	Indirect Economic Impacts	ESGR 2016, We are responsible investors, pp. 6-22 AR 2016, 2016 at a glance, pp. 6-20
	<i>GRI Indicators:</i> G4-EC7: development and impact of infrastructure investments and services supported.	ESGR 2016, We are responsible investors, pp. 21-22
	G4-EC8: significant indirect economic impacts, including the extent of impacts.	ESGR 2016, We are responsible investors, pp. 6-22 ESGR 2016, We are responsible citizens, pp. 27-28
Environmental	Compliance	ESGR 2016, We are a responsible firm, p. 26 Partners Group Code of Conduct
	<i>GRI Indicator:</i> G4-EN29: monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	During the reporting period, no instances of non-compliance with environmental laws or regulations resulting in fines or non-monetary sanctions from competent authorities were identified.

GRI Category	Material Aspect	Location
Labor Practices and Decent Work	Employment <i>GRI Indicator:</i> G4-LA1: total number and rates of new employee hires and employee turnover by age group, gender and region.	ESGR 2016, We are a responsible firm, pp. 24-26 ESGR 2016, 2016 snapshot, p. 24 ESGR 2016, Partners Group: facts and figures, p. 31 <i>Partial omission:</i> turnover breakdown by age group, gender and region not reported.
	Training and Education <i>GRI Indicators:</i> G4-LA10: programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. G4-LA11: percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	ESGR 2016, We are a responsible firm, p. 24 ESGR 2016, We are a responsible firm, p. 24 All Partners Group employees receive annual performance and career development reviews: Compensation Report (CR) 2016 , 3. Linking pay to individual performance, pp. 149-150
	Diversity and Equal Opportunity <i>GRI Indicator:</i> G4-LA12: composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	ESGR 2016, We are a responsible firm, p. 26 Partners Group Code of Conduct CGR 2016, 3. Board of Directors, p. 168 CGR 2016, 4. Executive Committee, p. 180 CGR 2016, 5. Global Executive Board, p. 184 ESGR 2016, Partners Group: facts and figures, p. 31 <i>Partial omission:</i> breakdown by minority group membership not reported.
	Equal Remuneration for Women and Men <i>GRI Indicator:</i> G4-LA13: ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	CR 2016, 3. Linking pay to individual performance, p. 149-150 <i>Omission:</i> ratio not reported.
	Investment <i>GRI Indicator:</i> G4-HR1: total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	ESGR 2016, We are responsible investors, pp. 27-28 All direct investments Partners Group makes on behalf of its clients undergo ESG screening, including human rights screening. ESGR 2016, We are responsible investors, p. 9
Human Rights		

GRI Category	Material Aspect	Location
	<p>Non-discrimination</p> <p><i>GRI Indicator:</i> G4-HR3: total number of incidents of discrimination and corrective action taken.</p>	<p>ESGR 2016, We are responsible investors, p. 26 Partners Group Code of Conduct</p> <p><i>Omission:</i> total number of incidents not reported.</p>
Society	<p>Compliance</p> <p><i>GRI Indicator:</i> G4-SO8: monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations</p>	<p>Partners Group Code of Conduct</p> <p>During the reporting period, no instances of non-compliance with laws or regulations resulting in fines or non-monetary sanctions from competent authorities were identified.</p>
Product Responsibility	<p>Marketing Communications</p> <p><i>GRI Indicator:</i> G4-PR7: total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes.</p>	<p>Partners Group Code of Conduct</p> <p>During the reporting period, no incidents of non-compliance with regulations and voluntary codes concerning marketing activities resulting in fines, penalties or warnings from competent authorities were identified.</p>
	<p>Customer Privacy</p> <p><i>GRI Indicator:</i> G4-PR8: total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.</p>	<p>Partners Group Code of Conduct</p> <p>During the reporting period, no substantiated complaints regarding breaches of customer privacy and losses of customer data were identified.</p>
	<p>Compliance</p> <p><i>GRI Indicator:</i> G4-PR9: monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services</p>	<p>Partners Group Code of Conduct</p> <p>During the reporting period, no instances of non-compliance with laws or regulations concerning the provision and use of products and services resulting in fines or non-monetary sanctions from competent authorities were identified.</p>
Other Material Aspects identified		Location
	Responsible Investment	ESGR 2016, Chairman's introduction, p. 3 ESGR 2016, We are responsible investors, pp. 6-22
	Risk management	CGR 2016, 3.7.1 Group risk governance, pp. 175-179
	Compensation and benefits	CR 2016, pp. 141-162



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