

Global Reporting Initiative (GRI) Reporting Guide

Global Reporting Initiative

The Global Reporting Initiative (GRI) is a worldwide, multi-stakeholder network of thousands of experts that collaborate through consensus-seeking approaches to create a generally accepted framework for sustainability reporting, or the reporting of economic, social and environmental performance.

GRI's Sustainability Reporting Guidelines consist of Reporting Principles, Reporting Guidance, and Standard Disclosures (including performance indicators). BMO Financial Group has used the GRI Sustainability Reporting Guidelines as the basis for our reporting since 2005.

Learn more about the GRI at www.globalreporting.org

The following index lists the various web sites and publications (BMO's 2008 Annual Report, Notice of 2009 Annual Meeting of Shareholders and Proxy Circular, and 2008 Corporate Responsibility Report and Public Accountability Statement) where you can find information on BMO's sustainability reporting.

Legend:

- A/R – 2008 Annual Report
- CR/PAS – 2008 Corporate Responsibility Report and Public Accountability Statement
- P/C – Notice of 2009 Annual Meeting of Shareholders and Proxy Circular
- Corporate Responsibility Website

GRI Indicator	Indicator Description	Location
OUR COMPANY		
1.1	Statement from the most senior decision-maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy	● CR/PAS page 2
1.2	Description of key impacts, risks and opportunities	● A/R pages 25-88
2.1	Name of the organization	● CR/PAS page 3 ● A/R inside front cover
2.2	Primary brands, products, and/or services	● A/R inside front cover
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	● A/R inside front cover, page 152

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OUR COMPANY		
2.4	Location of organization's headquarters	● A/R page 152
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	● A/R page 152
2.6	Nature of ownership and legal form	● A/R pages 28, 152 ● CR/PAS pages 37-40
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)	● A/R pages 28, 144
2.8	Scale of the reporting organization	● CR/PAS pages 37, 38
2.9	Significant changes during the reporting period regarding size, structure, or ownership	● A/R page 128 ● CR/PAS pages 37-39
2.10	Awards received in the reporting period	www.bmo.com/awards
3.1	Reporting period (e.g., fiscal/calendar year) for information provided	● A/R page 25 ● CR/PAS page 37
3.2	Date of most recent previous report	We publish our A/R, CR/PAS and P/C on an annual basis
3.3	Reporting cycle (annual, biennial, etc.)	Annual
3.4	Contact point for questions regarding the report or its contents	● CR/PAS inside back cover
3.5	Process for defining content	Above paragraph

GRI Indicator	Indicator Description	Location
OUR COMPANY		
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)	<ul style="list-style-type: none"> ● A/R page 152 ● CR/PAS page 37
3.7	State any specific limitations on the scope or boundary of the report	<ul style="list-style-type: none"> ● CR/PAS page 37
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	<ul style="list-style-type: none"> ● A/R page 152
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods)	<ul style="list-style-type: none"> ● A/R pages 25-151
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	<ul style="list-style-type: none"> ● A/R pages 25-151
3.12	Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the information can be found	<ul style="list-style-type: none"> ● A/R inside front cover ● CR/PAS page 4
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight	<ul style="list-style-type: none"> ● A/R pages 17, 18 ● CR/PAS page 7-9 ● www.bmo.com/corporategovernance
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement)	<ul style="list-style-type: none"> ● P/C page 44
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members	<ul style="list-style-type: none"> ● A/R page 19

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OUR COMPANY		
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	<ul style="list-style-type: none"> ● A/R inside back cover ● P/C pages 46, 47
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance)	<ul style="list-style-type: none"> ● P/C page 16
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	<ul style="list-style-type: none"> ● CR/PAS pages 7-9 ● P/C page 46
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics	<ul style="list-style-type: none"> ● P/C page 48
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	<ul style="list-style-type: none"> ● CR/PAS pages 1, 3, 7, 8
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles	<ul style="list-style-type: none"> ● P/C pages 45-49
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance	<ul style="list-style-type: none"> ● P/C page 21
SOCIETY		
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	<ul style="list-style-type: none"> ● CR/PAS various

GRI Indicator	Indicator Description	Location
SOCIETY		
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations	● Memberships and Associations
4.14	List of stakeholder groups engaged by the organization	● CR/PAS pages 17, 18, 19
4.15	Basis for identification and selection of stakeholders with whom to engage	● CR/PAS pages 17, 18, 19
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	● CR/PAS various
4.17	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	● CR/PAS pages 7-10, 17-19
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	● CR/PAS pages 5, 20
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	● CR/PAS pages 32-36
FS16	Initiatives to enhance financial literacy by type of beneficiary	● Financial Literacy
LA1	Total workforce by employment type, employment contract, and region	● CR/PAS page 38
LA10	Average hours of training per year per employee by employee category	● A/R inside front cover
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	● A/R pages 20, 21 ● CR/PAS pages 27-30
LA12	Percentage of employees receiving regular performance and career development reviews	● A/R page 20

GRI Indicator	Indicator Description	Location
SOCIETY		
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	<ul style="list-style-type: none"> ● A/R pages 9, 18 ● CR/PAS page 4
SO2	Percentage and total number of business units analyzed for risks related to corruption	<ul style="list-style-type: none"> ● P/C page 22 ● CR/PAS pages 7-10
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	<ul style="list-style-type: none"> ● CR/PAS page 7
SO4	Actions taken in response to incidents of corruption	<ul style="list-style-type: none"> ● P/C pages 18, 19
ENVIRONMENT		
EN1	Materials used by weight or volume	<ul style="list-style-type: none"> ● Environmental Performance
EN2	Percentage of materials used that are recycled input materials	<ul style="list-style-type: none"> ● Environmental Performance
EN3	Direct energy consumption by primary energy source	<ul style="list-style-type: none"> ● Environmental Performance
EN4	Indirect energy consumption by primary energy source	<ul style="list-style-type: none"> ● Environmental Performance
EN5	Energy saved due to conservation and efficiency improvements	<ul style="list-style-type: none"> ● Environmental Program
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	<ul style="list-style-type: none"> ● Environmental Program
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	<ul style="list-style-type: none"> ● Environmental Policy
EN16	Total direct and indirect GHG emissions by weight	<ul style="list-style-type: none"> ● Environmental Performance
EN17	Other relevant direct and indirect GHG emissions by weight	<ul style="list-style-type: none"> ● Environmental Performance

GRI Indicator	Indicator Description	Location
ENVIRONMENT		
EN18	Initiatives to reduce GHG emissions and reductions achieved	● Environmental Program
EN19	Emissions of ozone-depleting substances by weight	● Environmental Performance
EN20	NOx, SOx, and other significant air emissions by type and weight	● Environmental Performance
EN22	Total weight of waste by type and disposal method	● Environmental Performance
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	● Environmental Performance
FS1	Policies with specific environmental and social components applied to business lines	● Environmental Policy
FS2	Procedures for assessing and screening environmental and social risks in business lines	● Environmental Policy
FS3	Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions	● Environmental Policy
FS4	Process(es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines	● Environmental Policy