

# GRI Content Index

## GENERAL STANDARD DISCLOSURES

ORGANIZATION PROFILE		
GRI Standard		Air Canada Information
102-1	Name of the organization	Air Canada
102-2	Activities, brands, products, and services	<a href="#">2020 Annual Report, page 25</a> <a href="#">2020 Annual Information Form, pages 5-12</a>
102-3	Location of headquarters	7373 Côte-Vertu Boulevard West Saint-Laurent, Québec H4S 1Z3 CANADA
102-4	Location of operations	<a href="#">2020 Annual Report, page 25</a> <a href="#">2020 Annual Information Form, pages 5-12</a>
102-5	Ownership and legal form	<b>Corporate Profile</b> <a href="#">Corporate Governance</a>
102-6	Markets served	<a href="#">2020 Annual Report, page 89</a>
102-7	Scale of the organization	<a href="#">2020 Annual Report, pages 5-12, 25, 33-37, 85</a> <a href="#">2020 Annual Information Form, pages 5-12, 13, 25-26</a>
102-8	Information on employees and other workers	<a href="#">Please refer to the chart</a>
102-9	Supply chain	<a href="#">Citizens of the World, page 29</a>
102-10	Significant changes to organization and its supply chain	There have been no significant changes to facility openings, closings, or expansions in 2020, other than some of the work was performed remotely (telework). The project facilities set up for key technology projects were closed late 2019 (considering project completion) and Aeroplan and certain Air Canada management activities were relocated within Toronto.
102-11	Precautionary Principle or approach	<a href="#">Citizens of the World, pages 6, 25</a>
102-12	External initiatives	<a href="#">Citizens of the World, pages 3, 32, 35, 36, 44, 52, 86, 97</a>
102-13	Memberships of associations	<a href="#">Citizens of the World, pages 36, 44, 66, 86</a>

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STRATEGY		
GRI Standard		Air Canada Information
102-14	Statement from senior decision-maker	<a href="#">A Message from the President and CEO</a>
102-15	Key impacts, risks, and opportunities	<a href="#">2020 Annual Report, page 64</a>
ETHICS AND INTEGRITY		
GRI Standard		Air Canada Information
102-16	Values, principles, standards, and norms of behavior	<a href="#">Citizens of the World, pages 6, 9, 24</a> <a href="#">The Corporate Policy and Guidelines on Business Conduct</a> <a href="#">The Supplier Code of Conduct</a> <a href="#">The Modern Slavery Act Statement</a>
GOVERNANCE		
GRI Standard		Air Canada Information
102-18	Governance structure	<a href="#">Citizens of the World, pages 22-23</a>
STAKEHOLDER ENGAGEMENT		
GRI Standard		Air Canada Information
102-40	List of stakeholder groups	<a href="#">Citizens of the world, pages 4, 5</a>
102-41	Collective bargaining agreements	<a href="#">Please refer to the chart</a>
102-42	Identifying and selecting of stakeholders	<a href="#">Citizens of the World, pages 4, 5</a>
102-43	Approach to stakeholder engagement	<a href="#">Citizens of the World, pages 4, 5</a>
102-44	Key topics and concern raised	<a href="#">Citizens of the world, pages 5, 43, 51</a>

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REPORTING PRACTICES		
GRI Standard		Air Canada Information
102-45	Entities included in the consolidated financial statements	<a href="#">2020 Annual Report, page 89</a>
102-46	Defining the report content and topic Boundaries	Citizens of the World, pages 2, 4
102-47	List of material topics	Citizens of the World, page 4
102-48	Restatements of information	No material restatements for this report.
102-49	Changes in reporting	No material changes in reporting.
102-50	Reporting period	January 1, 2020, to December 31, 2020.
102-51	Date of most recent report	2020
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	<a href="mailto:Sustainability.developpement_durable@aircanada.ca">Sustainability.developpement_durable@aircanada.ca</a>
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	The report has been completed with a GRI Content Index.
		The report summarizes the Corporation's sustainability performance in a transparent and accountable manner.
102-56	External assurance	Air Canada engaged a third party to perform an independent limited assurance on selected performance indicators. For more information on the assurance scope and statement, please visit <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a>
103-1	Management Approach	Citizens of the world, page 4

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## SPECIFIC STANDARD DISCLOSURES

ECONOMIC PERFORMANCE		
GRI Standard		Air Canada Information
	Disclosure on Management Approach	2020 Annual Report, page 22
201-1	Direct economic value generated and distributed	2020 Annual Report, page 4 Citizens of the world, page 29
201-3	Defined benefit plan obligations and other retirement plans	Citizens of the world, page 63
Anti-Corruption		
	Disclosure on Management Approach	Citizens of the world, page 27
205-1	Operations assessed for risks related to corruption	Citizens of the world, page 27
205-3	Confirmed incidents of corruption and actions taken	Citizens of the world, page 27
Anti-Competitive Behavior		
	Disclosure on Management Approach	Citizens of the world, page 27
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	No material legal actions related to anti-competitive behaviors or practices were reported or identified.

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## SPECIFIC STANDARD DISCLOSURES

ENVIRONMENT 1/3		Air Canada Information
GRI Standard		
Energy		
	Disclosure on Management Approach	<p>Citizens of the world, page 83-89</p> <p>LEAVE LESS site: <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p> <p>Annual CDP Climate Change submissions <a href="http://www.cdp.net">www.cdp.net</a></p>
302-1	Energy consumption within the organization	<p>Please refer to the chart summarizing the energy consumption within the organization, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index).</p> <p>Please see the limited assurance letter visit <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a></p>
302-2	Energy consumption outside of the organization	<p>Please refer to the chart summarizing the energy consumption outside of the organization, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index).</p>
302-3	Energy intensity	<p>Please refer to the chart summarizing the energy intensity, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).</p>
302-4	Reduction of energy consumption	<p>Please refer to the chart summarizing the energy reductions, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).</p> <p>For more detail on these initiatives, please refer to Air Canada's LEAVE LESS site: <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>
Water		
303-1	Interactions with water as a shared resource	<p>Citizens of the world, page 96</p> <p>Please refer to the chart</p>
303-2	Management of water discharge-related impacts	Please refer to the chart
303-3	Water Withdrawal	Please refer to the chart
303-4	Water Discharge	Please refer to the chart

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## SPECIFIC STANDARD DISCLOSURES

ENVIRONMENT 2/3	
GRI Standard	Air Canada Information
<b>Emissions</b>	
Disclosure on Management Approach	<p>Citizens of the World 2020, pages 87-89</p> <p>See the LEAVE LESS site: <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p> <p>Also see our annual CDP Climate Change submissions: <a href="http://www.cdp.net">www.cdp.net</a></p>
305-1 Direct (Scope 1) GHG emissions	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index). Also see the <a href="#">limited assurance letter</a>.</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or Air Canada's annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>
305-2 Energy indirect (Scope 2) GHG emissions	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index). Also see the <a href="#">limited assurance letter</a>.</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or Air Canada's annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>
305-3 Other indirect (Scope 3) GHG emissions	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index).</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or Air Canada's annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>
305-4 GHG Emissions Intensity	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (prior years GRI Index).</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or Air Canada's annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>
305-5 Reduction of GHG emissions	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a> or Air Canada's annual CDP Climate Change submissions (at <a href="http://www.cdp.net">www.cdp.net</a>).</p>

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## SPECIFIC STANDARD DISCLOSURES

ENVIRONMENT 3/3		Air Canada Information
GRI Standard		
Waste Management		
306-1	Waste generation and significant waste-related impacts	<p>Citizens of the World 2020, pages 91-95</p> <p>Please also <a href="#">refer to the chart</a>. 2020 reporting is aligned with the standard in effect for 2020. As such, revisions to prior years data have been made to align with the current standard.</p>
306-2	Management of significant waste-related impacts	<p>Citizens of the World 2020, pages 91-95</p> <p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p>
306-3	Waste generated	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020.</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p>
306-4	Waste diverted from disposal	<p>Citizens of the World, pages 76, 91-95</p> <p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020.</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p>
306-5	Waste directed to disposal	<p>Please <a href="#">refer to the chart</a>, including data trends from 2018 to 2020.</p> <p>For more information, please refer to <a href="http://leaveless.aircanada.com">leaveless.aircanada.com</a></p>
Environmental Compliance		
	Disclosure on Management Approach	Citizens of the World 2020, pages 84-86
307-1	Non-compliance with environmental laws and regulations	No significant fines or non-monetary sanctions for non-compliance with environmental laws and/or regulations in 2020.

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## SPECIFIC STANDARD DISCLOSURES

EMPLOYEES		
GRI Standard	Air Canada Information	
	Disclosure on Management Approach	Citizens of the World, pages 61-72
401-1	New employee hires and employee turnover	<p>Please refer to the chart for the total number and rates of new employee hires and employee turnover during the reporting period by age group, gender and region, including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).</p> <p>Note that the base point for calculating hiring and turnover rate is the headcount as at the end of the previous reporting year.</p>
402-1	Minimum notice periods regarding operational changes	Notice periods depend on any statutory and/or contractual requirements applicable to employees in different jurisdictions. For instance, the Canada Labour Code which applies to most Air Canada employees, requires 120 days' notice of technological change affecting the employment of a significant number of employees. Policies and collective agreements applicable to Canadian-based employees must respect this minimum but can be supplemented by Air Canada or in collective agreements. For example, the collective agreement with maintenance and ramp employees also contains a technological change provision.
404-1	Average hours of training per year per employee	Please refer to the chart.
404-3	Percentage of employees receiving regular performance and career development reviews	Please refer to the chart.
405-1	Diversity of governance bodies and employees	<p>Citizens of the World, pages 66, 67</p> <p>Please refer to the chart.</p>
405-2	Ratio of basic salary and remuneration of women to men	<p>For the majority of Air Canada employees, basic salary is determined by collective agreements.</p> <p>Where there are no collective agreements, a performance-based culture where salaries are based on job descriptions and classifications and ultimately tied to individual and collective performance and targets, determines compensation. Ratio of basic salary remuneration of women to men is 1.</p>
412-3	Significant investment agreements and contracts that include human rights clauses or the underwent human rights screening	Citizens of the World, pages 28-29



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## SPECIFIC STANDARD DISCLOSURES

SAFETY		Air Canada Information
Occupational Health and Safety		
	Disclosure on Management Approach	Citizens of the World 2020, pages 54-56 Please also see the <a href="#">Contractor Safety Checklist</a>
403-1	Occupational health and safety management system	Citizens of the World 2020, pages 39-42 Please <a href="#">refer to the chart</a> , including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).
403-2	Hazard identification, risk assessment, and incident investigation	Citizens of the World, page 54-56
403-4	Worker participation, consultation, and communication on occupational health and safety	The collective agreements in place with Air Canada's unions capture Health and Safety. As a federally legislated employer, Air Canada follows the Canadian Labour Code Part II for all Health and Safety topics. Additionally, we have collective agreement provisions that stipulate details such as number of meetings, number of full-time personnel and roles and responsibilities of the Health and Safety Committee(s).  As Air Canada Vacations® employees are not represented by a union, there are no collective agreements in place. Nevertheless, Air Canada Vacations® complies with applicable laws and regulations pertaining to health and safety.
403-9	Work-related injuries	Citizens of the World, page 56 Please <a href="#">refer to the chart</a> .

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## SPECIFIC STANDARD DISCLOSURES

CUSTOMERS		Air Canada Information
GRI Standard		Air Canada Information
<b>Customer Health and Safety</b>		
	Disclosure on Management Approach	Citizens of the World, pages 38-44
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Please <a href="#">refer to the charts</a> , including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).
<b>Marketing Communications</b>		
	Disclosure on Management Approach	The Brand team is responsible for leveraging the optimal mix of advertising, sponsorship and activation initiatives to defend and extend Air Canada’s differentiated brand position, build client loyalty and appeal, contribute to business results and positively engage employees. A variety of measurement tools and metrics are used to ensure maximum return on investment of marketing initiatives, like consumer sentiment research, brand equity measurement and customer engagement and conversion. The Marketing Communications department leads the vision for enterprise-wide marketing including appropriate extension to Point of Sale US and Point of Sale International markets, as well as full integration of marketing assets within various branches to ensure maximum return on investment and full capitalization on all business development opportunities.
417-3	Incidents of non-compliance concerning marketing communications	Please <a href="#">refer to the chart</a> , including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index).
<b>Customer Privacy</b>		
	Disclosure on Management Approach	Citizens of the World 2020, pages 31-32 <a href="#">The Air Canada and Aeroplan Privacy policies</a>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Citizens of the World 2020, page 32 Please <a href="#">refer to the chart</a> , including data trends from 2018 to 2020. Previous years data trends are available at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a> (GRI Index). Also see the limited assurance letter at <a href="http://www.aircanada.com/citizensoftheworld">www.aircanada.com/citizensoftheworld</a>

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## SPECIFIC STANDARD DISCLOSURES

COMMUNITIES		Air Canada Information
GRI Standard		
<b>Society Compliance</b>		
413-2	Operations with significant actual and potential negative impacts on local communities	Citizens of the World 2020, pages 34, 35, 70-81
419-1	Non-compliance with laws and regulations in the social and economic area	No significant fines in 2020. Air Canada is subject to various routine enforcement actions in relation to various operational matters including customs and immigration which can result in occasional warnings and other minor sanctions.
	Charitable Giving 2020	Citizens of the World, pages 74-81 Please refer to the attached chart for a summary of charitable donations.