



# Partners Group

REALIZING POTENTIAL IN PRIVATE MARKETS

## GRI Content Index

ESG and Corporate Responsibility Report 2017

## GRI Content Index

The table below indicates where information relating to the GRI Standards is located in Partners Group's 2017 ESG and Corporate Responsibility Report and Annual Report or in other Partners Group materials.

### General Disclosures

GRI 102: General Disclosures 2016		
Disclosure	Description	Response / location
<b>Organizational profile</b>		
102-1	Name of the organization.	Partners Group Holding AG (Partners Group)
102-2	Activities, brands, products and services.	<b>ESGR and Corporate Responsibility Report 2017 (ESGR)</b> , Partners Group: facts and figures, p. 36 <i>Find out more:</i> <a href="http://partnersgroup.com/businesses">partnersgroup.com/businesses</a>
102-3	Location of headquarters.	Baar-Zug, Switzerland
102-4	Location of operations.	<b>ESGR</b> , Partners Group: facts and figures, p. 36 <i>Find out more:</i> <a href="http://partnersgroup.com/our-offices">partnersgroup.com/our-offices</a>
102-5	Ownership and legal form.	<b>ESGR</b> , Partners Group: facts and figures, p. 36 <b>Corporate Governance Report 2017 (CGR)</b> , 1. Group structure and shareholders, p. 149
102-6	Markets served.	<b>ESGR</b> , Partners Group: facts and figures, p. 36
102-7	Scale of the organization.	<b>ESGR</b> , Partners Group: facts and figures, p. 36 <b>Annual Report 2017 (AR)</b> , Key figures, pp. 4-5
102-8	Information on employees and other workers.	<b>ESGR</b> , Employee information, p. 37
102-9	Supply chain.	As a private markets investment manager, Partners Group works with a number of third party service providers that support its day-to-day business operations. In all dealings with any third parties, Partners Group applies the principles, policies and directives summarized in its <b>Code of Conduct</b> .
102-10	Significant changes to the organization and its supply chain.	In June 2017, Partners Group announced <a href="#">adjustments to its organizational structure and global leadership team</a> .  Throughout the year, the firm also transferred its San Francisco-based business activities to its Denver office and closed its San Francisco office in Q3 2017.
102-11	Precautionary Principle or approach.	Partners Group's risk management is an ongoing process under the leadership and supervision of the Executive Committee. <b>CGR</b> , 3.7.2 Risk management process, pp. 162-163
102-12	External initiatives.	<b>ESGR</b> , A timeline of our commitments to responsible investment leadership, p. 8 <b>ESGR</b> , Our environmental commitments, p. 31

Disclosure	Description	Response / location
102-13	Membership of associations.	<p><b>ESGR</b>, A timeline of our commitments to responsible investment leadership, p. 8</p> <p>Additional industry associations:</p> <ul style="list-style-type: none"> <li>• ABVCAP (Brazilian Private Equity &amp; Venture Capital Association)</li> <li>• AVCAL (Australian Private Equity &amp; Venture Capital Association)</li> <li>• BVCA (British Private Equity and Venture Capital Association)</li> <li>• Corporate Pension Network, Japan (supporting member)</li> <li>• DCIIA (Defined Contribution Institutional Investors Association)</li> <li>• DCREC (Defined Contribution Real Estate Council)</li> <li>• INREV (European Association for Investors in Non-Listed Real Estate Vehicles)</li> <li>• Invest Europe</li> <li>• JIAA (Japan Investment Advisers Association)</li> <li>• LAVCA (Latin American Venture Capital Association)</li> <li>• LPEA (Luxembourg Private Equity &amp; Venture Capital Association)</li> <li>• PREA (Pension Real Estate Association)</li> <li>• SECA (Swiss Private Equity &amp; Corporate Finance Association)</li> <li>• SFAMA (Swiss Funds &amp; Asset Management Association)</li> <li>• SVCA (Singapore Venture Capital &amp; Private Equity Association)</li> <li>• Swiss Sustainable Finance</li> </ul>
<b>Strategy</b>		
102-14	Statement from senior decision-maker.	<b>ESGR</b> , Chairman's introduction, pp. 3-4
<b>Ethics and integrity</b>		
102-16	Values, principles, standards and norms of behavior.	<p><b>Partners Group Charter</b></p> <p><b>Partners Group Code of Conduct</b></p>
<b>Governance</b>		
102-18	Governance structure.	<p><b>ESGR</b>, Our responsible investment governance structure, p. 13</p> <p><b>CGR</b></p>
<b>Stakeholder engagement</b>		
102-40	List of stakeholder groups.	<b>ESGR</b> , Defining report content and assessing materiality, p. 34
102-41	Collective bargaining agreements.	Partners Group currently has no employees covered by collective bargaining agreements.

Disclosure	Description	Response / location
102-42	Identifying and selecting stakeholders.	<b>ESGR</b> , Defining report content and assessing materiality, p. 34
102-43	Approach to stakeholder engagement.	<b>ESGR</b> , Defining report content and assessing materiality, p. 34
102-44	Key topics and concerns raised.	<b>ESGR</b> , Defining report content and assessing materiality, pp. 34-35
<b>Reporting practice</b>		
102-45	Entities included in the consolidated financial statements.	<b>AR</b> , 1. Reporting entity, p. 48
102-46	Defining report content and topic boundaries.	<b>ESGR</b> , Defining report content and assessing materiality, pp. 34-35
102-47	List of material topics.	<b>ESGR</b> , Defining report content and assessing materiality, p. 35
102-48	Restatements of information.	No significant restatements compared to the previous reporting period. Any restatements are provided for the purpose of year-on-year comparison or to signal that there have been no material changes to Partners Group's approach.
102-49	Changes in reporting.	No significant changes from previous reporting periods in the list of material topics and topic boundaries.
102-50	Reporting period.	Calendar year 2017.
102-51	Date of most recent report.	<b>ESG and Corporate Responsibility Report 2016</b> , published March 2017.
102-52	Reporting cycle.	Annual.
102-53	Contact point for questions regarding the report.	<b>ESGR</b> , Contacts, p. 38
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 GRI Content Index (this document) is in accordance with the GRI Standards.
102-56	External assurance.	At this time, Partners Group does not seek external assurance for its ESG and Corporate Responsibility Report. Partners Group's consolidated financial statements and Compensation Report are externally audited.

## Material topics

The table below lists the material topics identified during Partners Group's materiality assessment process (see [ESGR](#), p. 35). All topics identified pertain directly to Partners Group Holding AG and entities controlled by it.

Disclosure	Description	Response / location
<b>Economic performance</b>		
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed.	<a href="#">AR</a> , Financials, pp. 19-23 <a href="#">AR</a> , Consolidated financial statements, pp. 40-47
<b>Indirect economic impacts</b>		
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported.	<a href="#">AR</a> , Investments, pp. 10-14
<b>Anti-corruption and responsible business practices</b>		
<b>GRI 205: Anti-corruption 2016</b>		
205-2	Communication and training about anti-corruption policies and procedures.	Partners Group's <a href="#">Code of Conduct</a> summarizes the key directives, policies, practices and values, including our anti-corruption policies, which enable us to maintain high standards of business conduct. To ensure all employees are fully aware of the contents of the directives it summarizes, we conduct targeted training and education sessions on those directives. On an annual basis, all employees globally, including all members of our Board of Directors and Executive Committee, are required to take and pass a number of online compliance training programs to ensure these documents have been thoroughly understood.
<b>Environmental compliance</b>		
<b>GRI 307: Environmental Compliance 2016</b>		
307-1	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.
<b>Human capital management</b>		
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover.	<a href="#">ESGR</a> , 2017 snapshot, p. 29 <a href="#">ESGR</a> , New joiner information, p. 37 <i>Partial omission:</i> annual employee turnover reported on an aggregate basis. The breakdown of employee turnover by age, gender and region for the full year was unavailable due to a change in HR data management systems in 2017.
<b>GRI 404: Training and Education 2016</b>		
404-2	Programs for upgrading employee skills and transition assistance programs.	<a href="#">ESGR</a> , Our team, pp. 28-29

Disclosure	Description	Response / location
404-3	Percentage of employees receiving regular performance and career development reviews.	All Partners Group employees receive annual performance and career development reviews. <b>ESGR</b> , Our team, pp. 28-29 <b>Compensation Report 2017 (CR)</b> , 3. Linking pay to individual performance, pp. 132-133
<b>Diversity and inclusion</b>		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees.	<b>ESGR</b> , Employee information, p. 37 <b>CGR</b> , 3. Board of Directors, pp. 152-156 <b>CGR</b> , 4. Executive Committee, pp. 164-165 <b>CGR</b> , 5. Global Executive Board, pp. 167-170
<b>Marketing compliance</b>		
<b>GRI 417: Marketing and Labeling 2016</b>		
417-3	Incidents of non-compliance concerning marketing communications.	During the reporting period, no instances of non-compliance with regulations or voluntary codes concerning marketing communications resulting in fines or non-monetary sanctions from competent authorities were identified.
<b>Data protection and customer privacy</b>		
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data.	During the reporting period, no substantiated complaints regarding reaches of customer privacy and losses of customer data were identified.
<b>Socioeconomic compliance</b>		
<b>GRI 419: Socioeconomic Compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area.	During the reporting period, no instances of non-compliance with laws or regulations in the social and economic area resulting in fines or non-monetary sanctions from competent authorities were identified.
<b>Risk management</b>		
n/a	Approach to risk management.	<b>CGR</b> , 3.7.1 Group risk governance, pp. 159-161 <b>CGR</b> , 3.7.2 Risk management process, pp. 162-163
<b>Responsible investment</b>		
n/a	Approach to responsible investment.	<b>ESGR</b> , We are responsible investors, pp. 6-24
<b>Compensation and benefits</b>		
n/a	Approach to employee compensation and benefits.	<b>CR</b>



**Partners Group**

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