

GRI Standards Content Index



IBM's 2019 Global Reporting Initiative (GRI) index and report supplements our 2018 Corporate Responsibility report (for the fiscal year 2018 that ended December 31). Our full GRI report based on GRI Standards may be viewed in PDF form for printing, reviewing or searching purposes, with links provided to any supplemental or supporting references.

GRI 102: General Disclosures 2016

Organizational Profile	Information Links	Page(s)	Omissions
102-1 Name of the organization.	International Business Machines Corporation		
102-2 Activities, brands, products, and services.	Activities, Brands, Products, and Services  2018 IBM 10-K	3-4	
102-3 Location of the organization's headquarters.	IBM's corporate offices are located in Armonk, New York, USA.		
102-4 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 topics covered in the report.	Location of Operations  2018 IBM 10-K	32-35	
102-5 Nature of ownership and legal form.	IBM is a public New York State Corporation.		
102-6 Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Markets Served  2018 IBM 10-K  2018 Annual Report  2018 Corporate Responsibility Report		
102-7 Scale of reporting organization:	Scale of the Organization  2018 IBM 10-K  2018 IBM Annual Report		
102-8 Information on employees and other workers.	Information on Employees and Other Workers		
102-9 Description of the organization's supply chain.	Supply Chain  2018 Corporate Responsibility Report		
102-10 Significant changes during the reporting period to the organization's size, structure, ownership, or its supply chain.	Significant Changes to the Organization and its Supply Chain  2018 Annual Report	2	
102-11 Whether and how the organization applies the Precautionary Principle or approach.	Precautionary Principle or Approach IBM Engineering Specification 46G3772: Baseline Environmenta... 	8-18	

-  [IBM Environmental Information for Suppliers](#)
-  [Materials Use at IBM](#)
-  [IBM Environmental Reporting](#)

102-12 List of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.

- [External Initiatives](#)
-  [RBA Code of Conduct V6.0](#)
 -  [IBM Environmental Reporting](#)
 -  [Voluntary Environmental Initiatives](#)

102-13 Memberships of industry or other associations, and national or international advocacy organizations.

- [Membership of Associations](#)
-  [Political Expenditures & Public Policy Matters](#)



Strategy

102-14 Statement from the most senior decision-maker at IBM about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.

- | Information Links | Page(s) | Omissions |
|--|---------|-----------|
| Statement From Senior Decision-maker | | |
|  2018 Corporate Responsibility Report | 2 | |

Ethics and Integrity

102-16 A description of the organization's values, principles, standards, and norms of behavior.

- | Information Links | Page(s) | Omissions |
|--|---------|-----------|
| Values, Principles, Standards, And Norms Of Behavior | | |
|  www.ibm.com/ibm/values/us/ | | |
|  IBM Corporate Responsibility Policies | | |

Governance

102-18 Governance structure of the organization, including committees of the highest governance body and committees responsible for the decision-making on economic, environmental, and social topics.

- | Information Links | Page(s) | Omissions |
|--|---------|-----------|
| Governance Structure | | |
|  2019 Proxy Statement URL | 17-18 | |

Stakeholder Engagement

102-40 List of stakeholder groups engaged by the organization.

- | Information Links | Page(s) | Omissions |
|--|---------|-----------|
| List of Stakeholder Groups | | |
|  2018 Corporate Responsibility Report | | |

102-41 Percentage of total employees covered by collective bargaining agreements



- [Collective Bargaining Agreements](#)
-  [Global Employment Standards](#)

102-42 Basis for identification and selection of stakeholders with whom to engage.

- [Identifying and Selecting Stakeholders](#)
-  [2018 Corporate Responsibility Report](#)

102-43 Organization's approach to stakeholder engagement, including

- [Approach to Stakeholder Engagement](#)
-  [2018 Corporate Responsibility](#)

	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.	Report		
102-44	Key topics and concerns that have been raised through stakeholder engagement.	Key Topics and Concerns Raised  2018 IBM Corporate Responsibility Report  2019 Proxy Statement URL		
	Reporting Practice	Information Links	Page(s)	Omissions
102-45	Entities included in the consolidated financial statements.	Entities Included in the Consolidated Financial Statements  2018 IBM 10-K		
102-46	Details on report content and topic boundaries.	Defining Report Content and Topic Boundaries  2018 Corporate Responsibility Report		
102-47	A list of the material topics identified in the process for defining report content.	List of Material Topics  2018 Corporate Responsibility Report		
102-48	Explanation of the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Restatements of Information		
102-49	Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	There are no significant changes to scope, boundary or measurement methods		
102-50	Reporting period for information provided.	Reporting Period		
102-51	Date of most recent previous report.	Date of Most Recent Report  2018 Corporate Responsibility Report		
102-52	Reporting cycle (such as annual, biennial).	IBM reports according to the GRI annually, completed in the second quarter of each calendar year (April-June) for the prior full calendar/fiscal year.		
102-53	Contact point for questions regarding the report or its contents.	Contact Point for Questions Regarding the Report		
102-54	The claim made by the organization, if it has prepared a report in accordance with the GRI Standards.	Claims of Reporting in Accordance with the GRI Standards		
102-55	The GRI content index, which specifies each of the GRI	GRI Content Index		

Standards used and lists all disclosures included in the report.

102-56 A description of the organization's policy and current practice with regard to seeking external assurance for the report.

External Assurance

-  [IBM's ISO 14001 & ISO 50001 Registrations](#)
-  [IBM Auditing and Verification](#)

Management Approach

GRI 103: Management Approach 2016







103-2 The management approach and its components.

Information Links

Page(s)








Omissions

The Management Approach and its Components

-  [IBM Environmental Reporting](#) 4, 14
-  [CDP Disclosure](#)
-  [CDP Climate Change / CDP Water / CDP Supply Chain Scope 3 GH...](#)
-  [IBM's ISO 14001 & ISO 50001 Registrations](#) ISO 50001 certi...
-  [IBM Auditing and Verification](#) Attached 2017 G...
-  [2018 Corporate Responsibility Report](#)

103-3 Evaluation of the management approach.

Evaluation of the Management Approach

-  [IBM Environmental Reporting](#)
-  [CDP Disclosure](#)
-  [CDP Climate Change / CDP Water / CDP Supply Chain Scope 3 GH...](#)
-  [IBM's ISO 14001 & ISO 50001 Registrations](#) ISO 50001 certi...
-  [IBM Auditing and Verification](#) Attached 2017 G...
-  [2018 IBM Annual Report](#)
-  [2018 Corporate Responsibility Report](#)

Series 200: Economic 2016


GRI 201: Economic Performance 2016

103-1, Explanation of Economic
103-2, Performance as a material topic
103-3 and its Boundary, the management

Information Links

Page(s)

Omissions

- [Management Approach: Economic Performance](#)
-  [2018 IBM Annual Report](#)

	approach and its components, and the evaluation of the management approach.	 2018 Corporate Responsibility Report		
201-1	Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations	Direct Economic Value Generated And Distributed  2018 IBM 10-K  2018 IBM Annual Report		
201-2	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure.	Financial Implications And Other Risks And Opportunities Due To Climate Change  IBM Environmental Reports  CDP Disclosure		
201-3	Defined benefit plan obligations and other retirement plans.	Defined Benefit Plan Obligations and Other Retirement Plans  2018 Annual Report 129; 131 Details...		
201-4	Total monetary value of financial assistance received by the organization from any government during the reporting period.	Financial Assistance Received From Government  2018 IBM 10-K  2018 IBM Annual Report		
GRI 202: Market Presence 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Market Presence as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Market Presence  RBA Code of Conduct V6.0		
202-1	Ratio of standard entry level wage by gender compared to local minimum wage.	Ratio of Standard Entry Level Wage by Gender Compared to Local Minimum Wage		Confidentiality constraints.
202-2	Percentage of senior management at significant locations of operation that are hired from the local community.	Proportion Of Senior Management Hired From The Local Community		
GRI 203: Indirect Economic Impacts 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Indirect Economic Impacts as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Indirect Economic Impacts  2018 Corporate Responsibility Report		
203-1	Extent of development of significant infrastructure investments and services supported.	Infrastructure Investments And Services Supported  2018 IBM Corporate Responsibility Report		
203-2	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	Significant Indirect Economic Impacts  2018 IBM Corporate Responsibility Report		

	Information Links	Page(s)	Omissions
GRI 204: Procurement Practices 2016			
103-1, Explanation of Procurement	Management Approach: Procurement Practices		
103-2, Practices as a material topic and its	RBA Code of Conduct V6.0		
103-3 Boundary, the management approach and its components, and the evaluation of the management approach.	IBM Supplier Diversity		
	IBM Environmental Management system requirements for supplie...		
	RBA Validated Assessment Process (VAP)		
	2018 Corporate Responsibility Report		
204-1 Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation.	Proportion Of Spending On Local Suppliers		Not Applicable. Details...
	2018 Corporate Responsibility Report		
GRI 205: Anti-Corruption 2016			
103-1, Explanation of Anti-corruption as a	Management Approach: Anti-corruption		
103-2, material topic and its Boundary, the	IBM Policies and Principles		
103-3 management approach and its components, and the evaluation of the management approach.	Trust and Compliance Website		
	Corporate Governance Website		
	2019 Business Conduct Guidelines		
205-1 Total number and percentage and of operations assessed for risks related to corruption and the significant risks identified.	Operations Assessed for Risks Related to Corruption		
	2018 Corporate Responsibility Report		
205-2 Communication and training about anti-corruption policies and procedures.	Communication and Training about Anti-Corruption Policies and Procedures		
	2019 Business Conduct Guidelines		
205-3 Confirmed incidents of corruption and actions taken	Confirmed Incidents of Corruption and Actions Taken		
	IBM SEC filings		
GRI 206: Anti-Competitive Behavior 2016			
103-1, Explanation of Anti-competitive	Management Approach: Anti-competitive Behavior		
103-2, Behavior as a material topic and its	2019 Business Conduct Guidelines		
103-3 Boundary, the management approach and its components, and the evaluation of the management approach.			
206-1 Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	Legal Actions for Anti-Competitive Behavior, Anti-trust, and Monopoly Practices		
	2018 IBM Annual Report		

Series 300: Environmental 2016

GRI 301: Materials 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Materials as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Materials  Materials Use at IBM  IBM Environmental Reports		
301-1	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period.	Materials Used By Weight Or Volume  IBM Product Stewardship  IBM's Environmental Packaging Program  IBM Environmental Reports		
301-2	Percentage of recycled input materials used to manufacture the organization's primary products and services.	Recycled Input Materials Used  IBM Environmental Reporting		Not Applicable. Details...
301-3	Percentage of reclaimed products and their packaging materials for each product category.	Reclaimed Products and their Packaging Materials		
GRI 302: Energy 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Energy as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Energy  IBM's Worldwide Environmental Management System  IBM's ISO 14001 & ISO 50001 Registrations		
302-1	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Energy Consumption Within the Organization  IBM Auditing and Verification  IBM Environmental Reporting		
302-2	Energy consumption outside of the organization, in joules or multiples.	Energy Consumption Outside of the Organization		
302-3	Energy intensity ratio for the organization.	Energy Intensity		
302-4	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	Reduction of Energy Consumption  IBM Auditing and Verification		
302-5	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Reductions in Energy Requirements of Products and Services  2018 Project Level Savings		
GRI 303: Water 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Water as a material topic and its Boundary, the management approach and its	Management Approach: Water  IBM Environmental Reports		

	components, and the evaluation of the management approach.		
303-1	Total volume of water withdrawn broken down by source.	Water Withdrawal by Source  IBM Environmental Reports  CDP Disclosure	
303-2	Total number of water sources significantly affected by withdrawal by type.	 IBM Environmental Reports	Not Applicable. Details...
303-3	Total volume of water recycled and reused by the organization.	Water Recycled and Reused  IBM Environmental Reports	
GRI 304: Biodiversity 2016		Information Links	Page(s)
103-1, 103-2, 103-3	Explanation of Biodiversity as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Biodiversity	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Operational Sites Owned, Leased, Managed In, or Adjacent To, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas  IBM's Wildlife Habitat Council sites.	Not Applicable. Details...
304-2	Nature of the organization's significant direct and indirect impacts of activities, products, and services on biodiversity.	No Information Available	Not Applicable. Details...
304-3	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	Habitats Protected Or Restored  Wildlife Habitat Council Certification Program Index  IBM's Wildlife Habitat Council sites.	Details...
304-4	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk.	 IBM's Worldwide Environmental Management System  Wildlife Habitat Council Certification Program Index  IBM's Wildlife Habitat Council sites.	Not Applicable. Details...
GRI 305: Emissions 2016		Information Links	Page(s)
103-1, 103-2, 103-3	Explanation of Emissions as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Emissions	
		 IBM's Worldwide Environmental Management System  IBM's ISO 14001 & ISO 50001 Registrations	
305-1	Gross direct (Scope 1) GHG emissions in metric tons of CO2	Direct (Scope 1) GHG Emissions 	

equivalent.

IBM Verification Statement for
2015 GHG Emissions

305-2	Indirect (Scope 2) GHG emissions.	Energy Indirect (Scope 2) GHG Emissions  IBM Environmental Reporting  IBM Auditing and Verification		
305-3	Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.	Other Indirect (Scope 3) GHG Emissions  IBM Auditing and Verification		
305-4	GHG emissions intensity ratio for the organization.	GHG Emissions Intensity		
305-5	GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.	Reduction Of GHG Emissions  IBM Environmental Reporting  CDP Disclosure  IBM Auditing and Verification		Section 3, 10.1...
305-6	Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.	 IBM Environmental Reports		Not Applicable. Details...
305-7	Significant air emissions, in kilograms or multiples for Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and other significant air emissions.	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions		
GRI 306: Effluents and Waste 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Effluents and Waste as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Effluents and Waste  IBM Environmental KPIs  IBM Environmental Reports		
306-1	Total volume of planned and unplanned water discharges.	Water Discharge by Quality and Destination		Not Applicable. Details...
306-2	Total weight of waste by type and disposal method.	Waste by Type and Disposal Method  Env Requirements in the Supply Chain  IBM Environmental Information for Suppliers  IBM Environmental Reports		
306-3	Total number and total volume of recorded significant spills.	Significant Spills  IBM Environmental Reporting		
306-4	Total weight of transported hazardous waste.	Transport of Hazardous Waste		
306-5	Identity, size, protected status, and	No Information Available		Not

Applicable.
Details...

biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.

GRI 307: Environmental Compliance 2016

103-1, 103-2, 103-3 Explanation of Environmental Compliance as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.

Information Links

Page(s)

Omissions

[Management Approach: Environmental Compliance](#)

 [IBM Environmental Affairs Policy](#)

 [IBM Supply Chain Social & Environmental Mgmt Systems](#)

 [2018 Corporate Responsibility Report](#)

 [IBM Environmental Reports](#)

307-1 Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations.

[Non-Compliance with Environmental Laws and Regulations](#)

 [IBM Environmental Reporting](#)

 [IBM's ISO 14001 & ISO 50001 Registrations](#)

GRI 308: Supplier Environmental Assessment 2016

103-1, 103-2, 103-3 Explanation of Supplier Environmental Assessment as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.

Information Links

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Omissions

[Management Approach: Supplier Environmental Assessment](#)

 [IBM Supply Chain Social & Environmental Mgmt Systems](#)

 [Supply Chain Social Responsibility website](#)

 [2018 Corporate Responsibility Report](#)

 [Supply Chain Social and Environmental Management System Supp...](#)

 [IBM Annual Environmental Report](#)

308-1 Percentage of new suppliers that were screened using environmental criteria.

[New Suppliers that were Screened Using Environmental Criteria](#)

 [Env Requirements in the Supply Chain](#)

 [IBM Environmental Management system requirements for supplie...](#)


 [IBM's ISO 14001 & ISO 50001 Registrations](#)


 [Supply Chain Social Responsibility website](#)

308-2 Number of suppliers assessed for environmental impacts and the number identified as having significant actual and potential negative environmental impacts.

[Negative Environmental Impacts in the Supply Chain and Actions Taken](#)

 [IBM Environmental Management system requirements for supplie...](#)

 [Environmental evaluations of suppliers](#)

 [IBM's Worldwide Environmental Management System](#)

Series 400: Social 2016

GRI 401: Employment 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Employment as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Employment  2017 Corporate Responsibility Report  Global Employment Standards		
401-1	Total number and rates of new employee hires and employee turnover by age group, gender, and region.	New Employee Hires and Employee Turnover		Confidentiality constraints. Details...
401-2	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation.	Benefits Provided to Full-Time Employees that are Not Provided to Temporary or Part-Time Employees		
401-3	Number and retention rates of employees entitled to, that took, and that returned to work from parental leave.	Parental Leave		Not Applicable. Details...
GRI 402: Labor Management Relations 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Labor/Management Relations as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Labor/Management Relations  Global Employment Standards		
402-1	Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.	Minimum Notice Periods Regarding Operational Changes		
GRI 403: Occupational Health and Safety 2016		Information Links	Page(s)	Omissions
103-1, 103-2, 103-3	Explanation of Occupational Health and Safety as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Occupational Health and Safety  IBM OHSAS 18001 Global Certification  Employee Well Being		
403-1	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor	Workers Representation in Formal Joint Management-Worker Health and Safety Committees  IBM Safety Committees		

and advise on occupational health and safety programs.

403-2	Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees and other non-employee workers whose work, or workplace, is controlled by the organization.	Types of Injury and Rates of Injury, Occupational Diseases, Lost Days, and Absenteeism, and Number of Work-Related Fatalities  IBM Global Accident Rates and Prevention  2018 Corporate Responsibility Report	Confidentiality constraints. Details...	
403-3	Workers with high incidence or high risk of diseases related to their occupation.	Workers with High Incidence or High Risk of Diseases Related to their Occupation		
403-4	Whether formal agreements (either local or global) with trade unions cover health and safety.	Health and Safety Topics Covered in Formal Agreements with Trade Unions	Unavailable.	
GRI 404: Training and Education 2016		Information Links	Page(s)	Omissions
103-1,	Explanation of Training and Education as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Training and Education		
103-2,		 2017 Corporate Responsibility Report		
103-3				
404-1	Average hours of training that the organization's employees have undertaken during the reporting period.	Average Hours of Training Per Year Per Employee		
404-2	Type and scope of programs implemented and assistance provided to upgrade employee skills.	Programs for Upgrading Employee Skills and Transition Assistance Programs  Reinventing Digital Learning with a Digital Marketplace Stra...		
404-3	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	Percentage of Employees Receiving Regular Performance and Career Development Reviews		
GRI 405: Diversity and Equal Opportunity 2016		Information Links	Page(s)	Omissions
103-1,	Explanation of Diversity and Equal Opportunity as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Diversity and Equal Opportunity		
103-2,		 Corporate Policy 117-Workforce Diversity		
103-3		 IBM Corporate Responsibility Policies		
405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, and other indicators of diversity.	Diversity of Governance Bodies and Employees	Confidentiality constraints.	

405-2	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Ratio of Basic Salary and Remuneration of Women to Men	Unavailable.
GRI 406: Non-Discrimination 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Non-discrimination as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Non-discrimination  2018 IBM Corporate Responsibility Report  Global Employment Standards	
406-1	Total number of incidents of discrimination and corrective actions taken.	Incidents of Discrimination and Corrective Actions Taken	Not Applicable.
GRI 407: Freedom of Association and Collective Bargaining 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Freedom of Association and Collective Bargaining as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Freedom of Association and Collective Bargaining  Global Employment Standards	
407-1	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk.	Operations and Suppliers in which the Right To Freedom of Association and Collective Bargaining May Be At Risk  Global Employment Standards	
GRI 408: Child Labor 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Child Labor as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Child Labor	
408-1	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Operations and Suppliers at Significant Risk for Incidents of Child Labor  Global Employment Standards	
GRI 409: Forced or Compulsory Labor 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Forced or Compulsory Labor as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Forced or Compulsory Labor  Global Employment Standards	
409-1	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor  Global Employment Standards	

the elimination of all forms of forced or compulsory labor

GRI 410: Security Practices 2016	Information Links	Page(s)	Omissions
103-1, 103-2, 103-3 Explanation of Security Practices as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Security Practices  2019 Business Conduct Guidelines  Employee Well Being		
410-1 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.	Security Personnel Trained in Human Rights Policies or Procedures		
GRI 411: Rights of Indigenous Peoples 2016	Information Links	Page(s)	Omissions
103-1, 103-2, 103-3 Explanation of Rights of Indigenous Peoples as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Rights of Indigenous Peoples  2018 Corporate Responsibility Report		
411-1 Total number of incidents of violations involving rights of indigenous people and actions taken.	Incidents of Violations Involving Rights of Indigenous Peoples		Unavailable. Details...
GRI 412: Human Rights Assessment 2016	Information Links	Page(s)	Omissions
103-1, 103-2, 103-3 Explanation of Human Rights Assessment as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Human Rights Assessment  RBA Code of Conduct V6.0  RBA Validated Assessment Process (VAP)		
412-1 Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	 RBA Code of Conduct V6.0  RBA Validated Assessment Process (VAP)		Unavailable. Details...
412-2 Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Employee Training on Human Rights Policies or Procedures		Unavailable. Details...
412-3 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening.	Significant Investment Agreements and Contracts That Include Human Rights Clauses or That Underwent Human Rights Screening  Global Employment Standards		
GRI 413: Local Communities 2016	Information Links	Page(s)	Omissions
103-1, 103-2, 103-3 Explanation of Local Communities as a material topic and its Boundary, the management	Management Approach: Local Communities 		

approach and its components, and the evaluation of the management approach.

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413-1 Percentage of operations with implemented local community engagement, impact assessments, and/or development programs.

[Operations with Local Community Engagement, Impact Assessments, and Development Programs](#)

 [2018 Corporate Responsibility Report](#)

413-2 Operations with significant actual and potential negative impacts on local communities.

[Operations with Significant Actual and Potential Negative Impacts on Local Communities](#)

GRI 414: Supplier Social Assessment 2016

Information Links

Page(s)

Omissions

103-1, 103-2, 103-3 Explanation of Supplier Social Assessment as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.

[Management Approach: Supplier Social Assessment](#)

 [RBA Code of Conduct V6.0](#)

 [RBA Validated Assessment Process \(VAP\)](#)

 [2018 Corporate Responsibility Report](#)

414-1 Percentage of new suppliers that were screened using social criteria.

[New Suppliers that were Screened Using Social Criteria](#)

 [RBA Code of Conduct V6.0](#)

414-2 Suppliers identified as having significant actual and potential negative social impacts.

[Negative Social Impacts in the Supply Chain and Actions Taken](#)

 [EICC Code V5.1](#)

 [RBA Code of Conduct V6.0](#)

 [2017 Corporate Responsibility Report](#)

 [2018 Corporate Responsibility Report](#)

GRI 415: Public Policy 2016

Information Links

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Omissions

103-1, 103-2, 103-3 Explanation of Public Policy as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.

No Information Available

Not Applicable. [Details...](#)

415-1 Total value of political contributions by country and recipient/beneficiary

[Political Contribution](#)

 [IBM Policies and Principles](#)

GRI 416: Customer Health and Safety 2016

Information Links

Page(s)

Omissions

103-1, 103-2, 103-3 Explanation of Customer Health and Safety as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.

[Management Approach: Customer Health and Safety](#)





 [IBM OHSAS 18001 Certificate - IBM](#)

 [Employee Well Being](#)

416-1 Percentage of significant product

[Assessment of the Health and Safety](#)

	and service categories for which health and safety impacts are assessed for improvement	Impacts of Product and Service Categories  IBM Product Stewardship  IBM Corporate Environmental Policy	
416-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	
GRI 417: Marketing and Labeling 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Marketing and Labeling as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Marketing and Labeling  Global Asset Recovery Services and product end-of-life manag...  IBM Engineering Specification 46G3772	
417-1	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	Requirements for Product and Service Information and Labeling  Global Asset Recovery Services and product end-of-life manag...  IBM Engineering Specification 46G3772	
417-2	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	
417-3	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotions, and sponsorship, by type of outcomes	Incidents of Non-Compliance Concerning Marketing Communications	Unavailable. Details...
GRI 418: Customer Privacy 2016		Information Links	Page(s) Omissions
103-1, 103-2, 103-3	Explanation of Customer Privacy as a material topic and its Boundary, the management approach and its components, and the evaluation of the management approach.	Management Approach: Customer Privacy  2018 IBM 10-K  2018 Corporate Responsibility Report  IBM Data Privacy Policy  2019 Business Conduct Guidelines	
418-1	Total number of substantiated	Substantiated Complaints Concerning	Not

GRI 419: Socioeconomic Compliance 2016	Information Links	Page(s)	Omissions
<p>complaints regarding breaches of customer privacy and losses of customer data.</p> <p>103-1, Explanation of Socioeconomic 103-2, Compliance as a material topic and 103-3 its Boundary, the management approach and its components, and the evaluation of the management approach.</p>	<p>Breaches of Customer Privacy and Losses of Customer Data</p> <p>Management Approach: Socioeconomic Compliance</p> <p> 2018 Corporate Responsibility Report</p>	<p>Applicable. Details...</p>	
<p>419-1 Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area.</p>	<p>Non-Compliance with Laws and Regulations in the Social and Economic Area</p> <p> 2018 IBM 10-K</p> <p> 2018 IBM Annual Report</p> <p> 2019 Proxy Statement URL</p>		