

JPMORGAN CHASE & CO.

ESG Report Appendix: Global Reporting Initiative Index

2017



KEY TOPIC BOUNDARIES

We determined the boundaries for our key topics based on an assessment of the degree to which our lines of business and external stakeholder groups are impacted by, or have impacts on, each topic. While nearly all of the topics are, in some way, directly or indirectly impacted by, or have an impact on, all our lines of business and external stakeholder groups, the check marks are intended to indicate the entities with the most significant impacts associated with each topic.

✓ = Impacted by or impacting

KEY TOPICS	INTERNAL TOPIC BOUNDARY ¹				EXTERNAL TOPIC BOUNDARY ²						RELATED GRI TOPIC
	Asset & Wealth Management	Commercial Banking	Consumer & Community Banking	The Corporate & Investment Bank	Customers & Clients	Employees	Local Communities	Non Governmental Organizations	Policymakers & Regulators	Shareholders	
PROMOTING SOUND GOVERNANCE											
Board leadership & management processes	✓	✓	✓	✓	✓	✓			✓	✓	- Governance standard disclosures
Ethical culture	✓	✓	✓	✓	✓	✓			✓	✓	- Anti-corruption - Anti-competitive behavior - Socioeconomic compliance
Control environment	✓	✓	✓	✓	✓	✓			✓	✓	- Indirect economic impacts - Socioeconomic compliance
Policy engagement & political participation	✓	✓	✓	✓		✓	✓		✓	✓	- Public policy
SERVING OUR CUSTOMERS											
Engagement with retail customers and consumer organizations			✓		✓		✓	✓			- Stakeholder engagement standard disclosures
Fair and transparent marketing & advertising			✓		✓			✓	✓	✓	- Marketing and labeling
Serving a diverse retail customer base			✓		✓		✓				- Local communities - Product portfolio
Efforts to improve consumer financial health globally			✓		✓		✓	✓	✓	✓	- Local communities Product portfolio

¹ Internal topic boundaries are defined based on JPMorgan Chase's lines of business

² External topic boundaries are defined based on external stakeholders directly impacting or impacted by a topic

KEY TOPICS	INTERNAL TOPIC BOUNDARY ¹				EXTERNAL TOPIC BOUNDARY ²						RELATED GRI TOPIC
	Asset & Wealth Management	Commercial Banking	Consumer & Community Banking	The Corporate & Investment Bank	Customers & Clients	Employees	Local Communities	Non Governmental Organizations	Policymakers & Regulators	Shareholders	
INVESTING IN OUR EMPLOYEES											
Talent attraction, retention & development	✓	✓	✓	✓		✓				✓	- Employment - Training and education
Compensation & benefits for our employees	✓	✓	✓	✓		✓				✓	- Employees - Diversity and equal opportunity
Diverse & inclusive culture	✓	✓	✓	✓		✓		✓		✓	- Diversity and equal opportunity
SUPPORTING OUR COMMUNITIES											
Use of investment and philanthropic capital to expand access to economic opportunity in the communities where we do business			✓			✓	✓	✓		✓	- Indirect economic impacts - Local communities
ADVANCING SUSTAINABILITY											
Integration of environmental and social issues into due diligence and analysis	✓	✓	✓	✓	✓			✓	✓	✓	- Economic performance - Human rights assessment - Product portfolio - Active ownership - Audit
Financing solutions that generate positive environmental and social impacts	✓	✓		✓	✓			✓	✓	✓	- Human rights assessment - Product portfolio - Indirect economic impacts - Local communities
Partnerships with organizations to advance sustainable development	✓			✓	✓		✓	✓			- Stakeholder engagement
Management of the environmental impacts of our buildings and branches, including energy use, greenhouse gas emissions, water and waste	✓	✓	✓	✓		✓	✓				- Energy - Emissions

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GLOBAL REPORTING INITIATIVE INDEX
















SOURCE KEY

AR 2017 Annual Report	ESG 2017 ESG Report
CGP Corporate Governance Principles	GRI 2017 ESG Report GRI Index and Appendices
CoC Code of Conduct	HR Human Rights
CoE Code of Ethics for Finance Professionals	PS 2018 Proxy Statement
CR Corporate Responsibility Report (April 2018)	www Weblinks
DB How We Do Business – The Report	10K 2017 Form 10-K
E&S Environmental and Social Policy Framework	

REPORTING STATUS

-  Fully reporting
-  Partially reporting

INDICATOR	REPORTING STATUS	SOURCE
GRI 102: GENERAL DISCLOSURES (2016)		
ORGANIZATIONAL PROFILE		
102-1		ESG Introduction (p. 4)
102-2		ESG Introduction (p. 4)
102-3		10K 2017 Form 10-K (p. 27)
102-4		www About Us
102-5		10K 2017 Form 10-K (p. 1)
102-6		AR 2017 Annual Report (p. 48-61) ESG Introduction (p. 4) ESG Serving Our Customers (p. 12-14)
102-7		ESG Introduction (p. 4) ESG Investing in Our Employees (p. 16) www About Us 10K 2017 Form 10-K (p. 27, 38)
102-8		www Supplier Relations www Diversity and Inclusion Note: The majority of our workforce is based in the U.S. We provide a diversity and role breakdown of our employees on our website.
102-9		www Supplier Relations Note: JPMorgan Chase does business with approximately 27,000 suppliers globally across a wide range of product/service categories. Our third party vendor spend is spread across categories such as real estate, professional services, technology, marketing, document production, printing, shipping and travel, among others.
102-10		www About Us 10K 2017 Form 10-K (p. 27, 38)
102-11		E&S Environmental and Social Policy Framework
102-12		ESG Advancing Sustainability (p. 29) www Memberships & Commitments
102-13		www Policy Engagement and Political Participation
STRATEGY AND ANALYSIS		
102-14		AR 2017 Annual Report (p. 2-47) ESG Letter from our Chairman and CEO (p. 2)
102-15		AR 2017 Annual Report (p. 2-47) 10K 2017 Form 10-K (p. 8-26)

INDICATOR	REPORTING STATUS	SOURCE
GRI 102: GENERAL DISCLOSURES (2016)		
ETHICS AND INTEGRITY		
102-16		CoC Code of Conduct CoE Code of Ethics for Financial Professionals DB How We Do Business – The Report (p. 9-14) www Business Principles
102-17		CoC Code of Conduct DB How We Do Business – The Report (p. 9-14)
GOVERNANCE		
102-18		CGP Corporate Governance Principles DB How We Do Business – The Report (p. 15-18) ESG Promoting Sound Governance (p. 8-11) PS 2018 Proxy Statement (p. 17-35)
102-19		DB How We Do Business – The Report (p. 15-18) ESG Promoting Sound Governance (p. 8-11) ESG Advancing Sustainability (p. 28) PS 2018 Proxy Statement (p. 17-35)
102-20		E&S Environmental and Social Policy Framework
102-21		PS 2018 Proxy Statement (p. 31-32)
102-22		PS 2018 Proxy Statement (p. 10-21, 22-32)
102-23		PS 2018 Proxy Statement (p. 5, 18, 22)
102-24		PS 2018 Proxy Statement (p. 19-21)
102-25		CGP Corporate Governance Principles CoC Code of Conduct PS 2018 Proxy Statement (p. 33-34)
102-29		AR 2017 Annual Report (p. 75-80) E&S Environmental and Social Policy Framework ESG Promoting Sound Governance (p. 8-11) ESG Advancing Sustainability (p. 28) PS 2018 Proxy Statement (p. 29)
102-30		AR 2017 Annual Report (p. 75-80) DB How We Do Business – The Report (p. 27-58) E&S Environmental and Social Policy Framework ESG Promoting Sound Governance (p. 10-11) PS 2018 Proxy Statement (p. 29)
102-33		CGP Corporate Governance Principles
102-35		PS 2018 Proxy Statement (p. 43-76)
102-37		PS 2018 Proxy Statement (p. 43-76)

INDICATOR	REPORTING STATUS	SOURCE
GRI 102: GENERAL DISCLOSURES (2016)		
STAKEHOLDER ENGAGEMENT		
102-40	●	ESG Introduction (p. 6-7)
102-41	●	Note: JPMorgan Chase supports employee rights and is committed to adherence to local laws regarding the freedom of association and collective employee action. We also have relationships with trade unions and work councils in the regions where we operate as well as through many of our vendors. Most JPMC employees are not covered by collective bargaining agreements and no U.S.-based employees are subject to collective bargaining agreements. JPMC's Code of Conduct applies to its employees globally, and emphasizes the company's commitment to foster a culture where all employees feel valued, engaged and are able to bring their whole selves to the workplace. Employees are encouraged to raise any concerns through multiple channels identified in the Code of Conduct.
102-42	●	DB How We Do Business – The Report (p. 75-82) ESG Introduction (p. 6-7)
102-43	●	DB How We Do Business – The Report (p. 61-72, 75-82) ESG Introduction (p. 6-7) ESG Serving Our Customers (p. 13)
102-44	●	DB How We Do Business – The Report (p. 61-72, 75-82) ESG Introduction (p. 6-7) ESG Serving Our Customers (p. 12-15) GRI 2017 ESG Report GRI Index (p. 2-3)
REPORTING PRACTICES		
102-45	●	ESG Introduction (p. 4) 10K 2017 Form 10-K (p. 1, 55)
102-46	●	ESG Introduction (p. 5) Note: We determined the content for this report based on our key ESG topics identification process and GRI's principles of stakeholder inclusiveness, sustainability context and completeness.
102-47	●	ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
102-48	●	Note: There were no material financial restatements in 2017.
102-49	●	Note: No significant changes from previous reports.
102-50	●	ESG Introduction (p. 3)
102-51	●	www 2016 Environmental, Social and Governance Report
102-52	●	Note: Annual
102-53	●	Corporate Responsibility: corporate.responsibility@jpmchase.com Investor Relations: JPMcinvestorrelations@jpmchase.com
102-54	●	Note: This report has been prepared in accordance with the GRI Standards: Core option.
102-55	●	GRI 2017 ESG Report GRI Index (p. 4-7)
102-56	●	Note: We did not seek external assurance for the contents of this report.

INDICATOR	REPORTING STATUS	SOURCE
GRI 202: ECONOMIC PERFORMANCE (2016)		
103-1, 103-2, 103-3 ³	●	AR 2017 Annual Report (p. 1-29) CR Corporate Responsibility Report (April 2018) ESG Letter from our Chairman and CEO (p. 2) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
201-1	●	AR 2017 Annual Report (p. 37-74) ESG Supporting Our Communities (p. 21-23)
201-2	●	www www.CDP.net Note: Our 2017 CDP response is available on CDP's website.
201-3	●	AR 2017 Annual Report (p. 195-200)
GRI 203: INDIRECT ECONOMIC IMPACTS (2016)		
103-1, 103-2, 103-3 ³	●	CR Corporate Responsibility Report (April 2018) ESG Letter from our Chairman and CEO (p. 2) ESG Supporting Our Communities (p. 21-23) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
203-1	●	CR Corporate Responsibility Report (April 2018) ESG Supporting Our Communities (p. 21-23)
203-2	●	CR Corporate Responsibility Report (April 2018) ESG Serving Our Customers (p. 14-15) ESG Supporting Our Communities (p. 21-23)
GRI 205: ANTI-CORRUPTION (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct DB How We Do Business – The Report (p. 9-14, 27-59) ESG Letter From Our Chairman and CEO (p. 2) ESG Promoting Sound Governance (p. 10-11) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
205-2	●	Note: Training on our Code of Conduct, which includes training on anti-corruption principles, is required for all employees.
205-3	●	AR 2017 Annual Report (p. 268-272)
GRI 206: ANTI-COMPETITIVE BEHAVIOR (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
206-1	●	AR 2017 Annual Report (p. 268-272)
GRI 301: MATERIALS (2016)		
103-2, 103-3,	●	ES&S Environmental and Social Policy Framework (p. 19-20) ESG Letter From Our Chairman and CEO (p. 2) ESG Advancing Sustainability (p. 26)
301-1	●	ESG Advancing Sustainability (p. 26)
301-2	●	ESG Advancing Sustainability (p. 26)

³ We regularly evaluate our management of ESG topics and other key business topics as part of our business performance review processes. We make adjustments to management approaches as needed based on these evaluations.

INDICATOR	REPORTING STATUS	SOURCE
GRI 302: ENERGY (2016)		
103-1, 103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework (p. 19-20) ESG Letter From Our Chairman and CEO (p. 2) ESG Advancing Sustainability (p. 24, 26-27, 30) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
302-1	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
302-4	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
GRI 303: WATER (2016)		
103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework (p. 19-20) ESG Advancing Sustainability (p. 24, 26, 30)
303-1	●	ESG Environmental Data Table (p. 30) Note: As a financial services firm, water usage is not a key impact for our operations.
GRI 304: BIODIVERSITY (2016)		
103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework (p. 19-20)
304-2	●	E&S Environmental and Social Policy Framework
GRI 305: EMISSIONS (2016)		
103-1, 103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework (p. 19-20) ESG Letter From Our Chairman and CEO (p. 2) ESG Advancing Sustainability (p. 24, 26-27, 30) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
305-1	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
305-2	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
305-3	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
305-4	●	www.CDP.net Note: Our 2017 CDP response is available on CDP's website.
305-5	●	ESG Advancing Sustainability (p. 26-27) ESG Environmental Data Table (p. 30)
GRI 306: EFFLUENTS AND WASTE (2016)		
103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework ESG Advancing Sustainability (p. 24, 30)
306-2	●	ESG Advancing Sustainability (p. 26) ESG Environmental Data Table (p. 30) Note: As a financial services firm, waste is not a key impact for our operations. Paper, which is one of our primary waste streams, is discussed in this report.

INDICATOR	REPORTING STATUS	SOURCE
GRI 401: EMPLOYMENT (2016)		
103-1, 103-2, 103-3 ³	●	ESG Letter From Our Chairman and CEO (p. 2) ESG Investing in Our Employees (p. 16-20) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) www.careers.jpmorgan.com
401-2	●	ESG Investing in Our Employees (p. 17, 19-20)
GRI 404: TRAINING AND EDUCATION (2016)		
103-1, 103-2, 103-3 ³	●	ESG Letter From Our Chairman and CEO (p. 2) ESG Investing in Our Employees (p. 16-20) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
404-3	●	DB How We Do Business – The Report (p. 21)
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct ESG Letter From Our Chairman and CEO (p. 2) ESG Investing in Our Employees (p. 16-20) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) www Diversity and Inclusion
405-1	●	ESG Investing in Our Employees (p. 16, 18-19) www Diversity and Inclusion PS 2018 Proxy Statement (p. 11-16) Note: The majority of our workforce is based in the U.S. We provide a diversity and role breakdown of our employees on our website.
405-2	●	ESG Investing in Our Employees (p. 19)
GRI 406: NON-DISCRIMINATION (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct ESG Letter From Our Chairman and CEO (p. 2) ESG Investing in Our Employees (p. 16-20) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) www Diversity and Inclusion HR Human Rights
GRI 412: HUMAN RIGHTS ASSESSMENT (2016)		
103-1, 103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework ESG Advancing Sustainability (p. 28) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) HR Human Rights www Supplier Code of Conduct
412-3	●	ESG Advancing Sustainability (p. 28)

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INDICATOR	REPORTING STATUS	SOURCE
GRI 413: LOCAL COMMUNITIES (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct CR Corporate Responsibility Report (April 2018) E&S Environmental and Social Policy Framework ESG Letter From Our Chairman and CEO (p. 2) ESG Supporting Our Communities (p. 21-23) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
413-1	●	Note: Our Corporate Responsibility Report (April 2018) describes the relevant aspects of JPMC's community engagement, assessment, and development programs.
FS14	●	CR Corporate Responsibility Report (April 2018) (p. 1-5, 9-11, 28-31) ESG Serving Our Customers (p. 14-15)
GRI 415: PUBLIC POLICY (2016)		
103-1, 103-2, 103-3 ³	●	ESG Letter From Our Chairman and CEO (p. 2) ESG Promoting Sound Governance (p. 11) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) www Policy Engagement and Political Participation
415-1	●	www Policy Engagement and Political Participation
FINANCIAL SERVICES SECTOR SUPPLEMENT (2008)		
PRODUCT PORTFOLIO		
103-1, 103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework ESG Letter From Our Chairman and CEO (p. 2) ESG Advancing Sustainability (p. 24-26, 28) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) HR Human Rights
FS7	●	CR Corporate Responsibility Report (April 2018)
FS8	●	ESG Advancing Sustainable Finance (p. 24-28)
AUDIT		
103-1, 103-2, 103-3 ³	●	E&S Environmental and Social Policy Framework ESG Letter From Our Chairman and CEO (p. 2) ESG Advancing Sustainability (p. 24-28) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
FS-Audit	●	E&S Environmental and Social Policy Framework ESG Advancing Sustainability (p. 24-28)

INDICATOR	REPORTING STATUS	SOURCE
FINANCIAL SERVICES SECTOR SUPPLEMENT (2008)		
ACTIVE OWNERSHIP		
103-1, 103-2, 103-3 ³	●	www Proxy Information ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
FS11	●	E&S Environmental and Social Policy Framework ESG Advancing Sustainability (p. 28)
GRI 416: MARKETING AND LABELING (2016)		
103-2, 103-3 ³	●	ESG Introduction (p. 5) ESG Serving Our Customers (p. 13-14) GRI 2017 ESG Report GRI Index (p. 2-3) Note: Fair and transparent communications is the key marketing communications topic for JPMC, which we discuss in the "Serving Our Customers" chapter of this report.
GRI 418: CUSTOMER PRIVACY (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct DB How We Do Business – The Report (p. 34) ESG Promoting Sound Governance (p. 11) ESG Serving Our Customers (p. 13-14) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3) www Chase – Privacy Notice www J.P. Morgan – Privacy Policy
418-1	●	Note: JPMorgan Chase follows U.S. and global laws regarding reporting breaches of customer data, including notices to individuals, regulators and other entities. In addition, JPMorgan Chase provides information regarding risks related to cyber (and has disclosed information about its cyber breach) in its SEC filings.
GRI 419: SOCIOECONOMIC COMPLIANCE (2016)		
103-1, 103-2, 103-3 ³	●	CoC Code of Conduct ESG Promoting Sound Governance (p. 8-11) ESG Introduction (p. 5) GRI 2017 ESG Report GRI Index (p. 2-3)
419-1	●	AR 2017 Annual Report (p. 268-272)

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