

This information should be read in conjunction with Fortescue's 2016 Annual Report and the 2016 Corporate Governance Statement.

Our Annual Report contains Standard Disclosures from the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines and the associated Mining and Metals Sector Supplement. Our Annual Report also serves as our Active Level Communication on Progress for the United Nations Global Compact. The Navigation Index 2016 indicates the sections of our 2016 Annual Report and 2016 Corporate Governance Statement that align with the GRI G4 Guidelines, the principles of the United Nations Global Compact, the 10 principles of the International Council on Mining and Metals and the UN Sustainable Development Goals.

General Standard Disclosures			ICMM ¹ Principles	UNGC ² Principles
G4	Disclosure ³	Location		
Strategy and analysis				
G4-1	Statement from the most senior decision maker	Chairman's message: pages 4-5 CEO's report: pages 6-7	2	1, 4, 5
Organisational profile				
G4-3	Name of the organisation	About this Report: page 2		
G4-4	Primary brands, products & services	About Fortescue: page 2 Operating and Financial Review – Key Performance Indicators: pages 16-18		
G4-5	Location of headquarters	Corporate Information - Business Directory: page 149		
G4-6	Countries of operations	About Fortescue: page 2		
G4-7	Nature of ownership	Corporate Information – Shareholder information: page 148		
G4-8	Markets served	CEO's report: pages 6-7		
G4-9	Scale of the organisation	About Fortescue: page 2 Operating and Financial Review – Overview of Operations, Financial Results & Position: pages 13-24		
G4-10	Number of employees	Corporate Social Responsibility – People – Working Together: page 46		6
G4-11	Employees covered by collective bargaining agreements	Corporate Social Responsibility – People – Working Together: page 46	3	3
G4-12	Description of supply chain	Fortescue has more than 4,000 contractors and suppliers providing energy, central services, heavy mobile equipment, labour & equipment hire, maintenance, repairs and operations. Corporate Social Responsibility – Business Ethics: page 42 Corporate Social Responsibility – Engaging with Stakeholders: page 56-57		
G4-13	Significant changes to the organisation	CEO's report: pages 6-7 Financial Report – Director's Report: pages 68-70		
G4-14	Use of the precautionary principle	2016 Corporate Governance Statement – Risk Management: pages 12-13	1, 2, 4	7
G4-15	List of charters, principles or initiatives subscribed	Corporate Social Responsibility – What does CSR mean to Fortescue: pages 40-41	2	

¹ <http://www.icmm.com/our-work/sustainable-development-framework/10-principles>

² www.unglobalcompact.org/what-is-gc/mission/principles

³The description of the disclosures has been summarised. For the full text of disclosures see www.globalreporting.org

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

General Standard Disclosures			ICMM Principles	UNGC Principles
G4	Disclosure	Location		
Identified material aspects and boundaries				
G4-16	Memberships of associations	Chairman's message: pages 4-5 30% Club Australia, United Nations Global Compact, Australian Mines and Metals Association, Chamber of Commerce and Industry of Western Australia, Committee for Economic Development of Australia, Australian Mining and Exploration Companies, DomGas Alliance	2	
G4-17	Entities included in financial statements	Financial Report – Notes to the Consolidated Financial Statements: pages 101-103		
G4-18	Defining report content	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41	2	
G4-19	Material aspects identified	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41 2016 Corporate Governance Statement – Risk Management: pages 10-11	2	
G4-20	Aspect boundary within the organisation	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41		
G4-21	Aspect boundary outside the organisation	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41		
G4-22	Restatements of information	Restatements of information are noted in the text		
G4-23	Significant change to scope and aspect boundaries	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41		
Stakeholder engagement				
G4-24	List of stakeholder groups engaged by the organisation	Corporate Social Responsibility – Engaging with stakeholders: pages 56-57	4, 10	
G4-25	Basis for identification of stakeholders	Corporate Social Responsibility – Engaging with stakeholders: pages 56-57	4, 10	
G4-26	Approach to stakeholder engagement	Corporate Social Responsibility – Engaging with stakeholders: pages 56-57	4, 10	
G4-27	Topics raised by stakeholders	Corporate Social Responsibility – Engaging with stakeholders: pages 56-57	4, 10	
G4-28	Reporting period	About this Report: page 2	10	
G4-29	Date of previous report	2015		
G4-30	Reporting cycle	About this Report: page 2		

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

General Standard Disclosures			ICMM Principles	UNGC Principles
G4	Disclosure	Location		
Report profile				
G4-31	Contact point for questions	Corporate Information - Business Directory: page 139		
G4-32	In accordance option of GRI	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41		
G4-33	Assurance	Corporate Social Responsibility – What does CSR mean to Fortescue: page 41	10	
Governance				
G4-34	Governance structure	Governance – Overview of Governance: page 66	1	
Ethics and integrity				
G4-56	Values, principles, codes of conduct	Corporate Social Responsibility – Business ethics: page 42	1, 2	10

Specific Standard Disclosures			ICMM Principles	UNGC Principles	UN SDG ⁴
Material Aspect	DMA and indicators	Location			
Economic performance	G4-DMA	CEO's report: pages 6-7			
	G4-EC1	Direct economic value generated & distributed	9		
Procurement practices	G4-DMA	Corporate Social Responsibility – Business Ethics: page 42 Refer to our Strategic Procurement and Supply Chain Policy at http://fmgl.com.au/media/1893/100-po-pc-0001.pdf	2	4, 5	
	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	2, 9	6	Goal 10: Reduce inequality within & among countries

⁴ UN Sustainable Development Goals (SDG) - <http://www.un.org/sustainabledevelopment/sustainable-development-goals/>

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

Specific Standard Disclosures				ICMM Principles	UNGC Principles	UN SDG ⁴
Material Aspect	DMA and indicators		Location			
Energy	G4-DMA		Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	
	G4-EN5	Energy intensity	Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	
Water	G4-DMA		Corporate Social Responsibility – Environment – Climate Change, Water Management: pages 60-61	6	8	
	G4-EN8	Total water withdrawal by source	Corporate Social Responsibility – Environment – Water Management: pages 60-61	6	8	
Biodiversity	G4-DMA		Corporate Social Responsibility – Environment – Protecting the Biodiversity of the Pilbara: page 62	7	8	Goal 15: Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss
	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Corporate Social Responsibility – Environment – Protecting the Biodiversity of the Pilbara: page 62	7	8	
	G4-EN13	Habitats protected or restored	Corporate Social Responsibility – Environment – Sustainable Land Rehabilitation: page 63	7	8	
	G4-MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	Corporate Social Responsibility – Environment – Sustainable Land Rehabilitation: page 63	6	8	
	G4-MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	Corporate Social Responsibility – Environment – Protecting the Biodiversity of the Pilbara: page 62	7	8	

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

Specific Standard Disclosures				ICMM Principles	UNGC Principles	UN SDG
Material Aspect	DMA and indicators		Location			
Emissions	G4-DMA		Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	Goal 13: Take urgent action to combat climate change and its impacts
	G4-EN15	Direct greenhouse gas emissions (scope 1)	Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	
	G4-EN16	Energy indirect greenhouse gas emissions (scope 2)	Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	
	G4-EN18	Greenhouse gas emissions intensity	Corporate Social Responsibility – Environment – Greenhouse gas emissions and energy: page 59	6	8	
Effluents & Waste	G4-DMA		Corporate Social Responsibility – Waste and Recycling: page 64	6	8	
	G4-EN23	Total weight of waste by type and disposal method	Corporate Social Responsibility – Waste and Recycling: page 64	6	8	
	G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff	Corporate Social Responsibility – Water Management, Protecting the Biodiversity of the Pilbara: pages 60 and 62		8	
	G4-MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	Corporate Social Responsibility – Environment – Sustainable Land Rehabilitation: page 63	6	8	
Compliance	G4-DMA		Corporate Social Responsibility – Protecting the Environment: page 58	6	8	
	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Corporate Social Responsibility – Protecting the Environment: page 58	6	8	
Employment	G4-DMA		Corporate Social Responsibility – People – Working Together: page 46	3	6	

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

Specific Standard Disclosures			ICMM Principles	UNGC Principles	UN SDG	
Material Aspect	DMA and indicators	Location				
	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	Corporate Social Responsibility – People – Working Together, Living the Family Values: pages 46 and 48	3	6	
Diversity and equal opportunity	G4-DMA		Corporate Social Responsibility – People - Living the Family Values: pages 48-50	3	6	Goal 10: Reduce inequality within & among countries
	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Corporate Social Responsibility – People - Living the Family Values: page 48 2016 Corporate Governance Statement – Board of Directors: pages 3-7	3	6	
Forced or compulsory labour	G4-DMA		Corporate Social Responsibility – Business Ethics: page 42 Refer to our Strategic Procurement and Supply Chain Policy at http://fmgl.com.au/media/1893/100-po-pc-0001.pdf	3	4, 5	Goal 8: Promote inclusive and sustainable economic growth, employment and decent work for all
Indigenous rights	G4-DMA		Corporate Social Responsibility – Aboriginal Heritage and Native Title: pages 54-55	3, 9	1	Goal 10: Reduce inequality within & among countries
	G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	Corporate Social Responsibility – Aboriginal Heritage and Native Title: pages 54-55	3, 9	1	
	G4-MM5	Total number of operations taking place in or adjacent to indigenous peoples' territories, and number and percentage of operations or sites where there are formal agreements with indigenous peoples' communities	Corporate Social Responsibility – Aboriginal Heritage and Native Title: pages 54-55	3, 9	1, 2	

2016 REPORTING CONTENT NAVIGATION INDEX (CONTINUED)

Specific Standard Disclosures			ICMM Principles	UNGC Principles	UN SDG	
Material Aspect	DMA and indicators	Location				
	G4-MM6	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples	Corporate Social Responsibility – Aboriginal Heritage and Native Title: pages 54-55	3, 9	1, 2	
	G4-MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples, and the outcomes	Corporate Social Responsibility – Aboriginal Heritage and Native Title: pages 54-55	3, 9	1, 2	
Local communities	G4-DMA		Corporate Social Responsibility – Building Strong Communities: pages 51-53	3, 9	1, 2	
	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	Corporate Social Responsibility – Building Strong Communities: pages 51-53. Our major hubs (Chichester and Solomon) and our Port & Rail facilities have active Community Development Plans in place.	3, 9	1, 2	
Closure planning	G4-DMA		Corporate Social Responsibility – Closure Planning: page 64 Financial Report – Notes to the Consolidated Financial Statements: page 109	2, 6		
	G4-MM10	Number and percentage of operations with closure plans	Corporate Social Responsibility – Closure Planning: page 64	2, 6		
Anti-corruption	G4-DMA		Corporate Social Responsibility – Business Ethics: page 42	1	10	Goal 16: Promote just, peaceful and inclusive societies