



2016 GRI G4 Content Index

Our 2016 Sustainability Report and other publicly-available documents contain Standard Disclosures from the GRI G4 Sustainability Reporting Guidelines. This index lists those select disclosures and provides a guide to the locations of the respective content.



GENERAL STANDARD DISCLOSURES

Disclosure	Description	Location
STRATEGY AND ANALYSIS		
G4-1	Statement from the most senior decision-maker	2016 Sustainability Report p. 3
G4-2	Description of key impacts, risks, and opportunities	2016 Sustainability Report: About Sustainability p. 8 2016 Sustainability Report: Responsible Sourcing p. 14-25 2016 Sustainability Report: The Environment p. 26-31 Form 10-K & Annual Report p. 11-22
ORGANIZATIONAL PROFILE		
G4-3	Name of the organization	2016 Sustainability Report: About Restaurant Brands International and Our Brands p. 6 Form 10-K & Annual Report p. 1
G4-4	Primary brands, products, and services	2016 Sustainability Report: About Restaurant Brands International and Our Brands p. 6-7 Form 10-K & Annual Report p. 4
G4-5	Location of organization's headquarters	Form 10-K & Annual Report p. 10
G4-6	Location of operations	2016 Sustainability Report: About Restaurant Brands International and Our Brands p. 6-7 Form 10-K & Annual Report p. 23

GENERAL STANDARD DISCLOSURES

Disclosure	Description	Location
ORGANIZATIONAL PROFILE		
G4-7	Nature of ownership and legal form	10-K & Annual Report p. 1
G4-8	Markets served	2016 Sustainability Report: About Restaurant Brands International and Our Brands p. 6-7 Form 10-K & Annual Report p. 23
G4-9	Scale of the organization	Form 10-K & Annual Report p. 9, 23, 27-28, 55
G4-12	Organization's supply chain	Form 10-K & Annual Report p. 6-7
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain	Form 10-K & Annual Report p. 28
G4-14	Whether and how the precautionary approach or principle is addressed by the organization	2016 Sustainability Report: Food Values p. 11
G4-15	Externally developed charters, principles, or other initiatives to which the organization subscribes or which it endorses	2016 Sustainability Report: Forest Commitment p. 18, 20-21 2016 Sustainability Report: Animal Welfare Approach p. 22, 24 2016 Sustainability Report: Tim Hortons Coffee Partnership p. 41 Code of Business Ethics and Conduct for Vendors p. 6
G4-16	Memberships in associations and national or international advocacy organizations	2016 Sustainability Report: Memberships and Partnerships p. 9

GENERAL STANDARD DISCLOSURES

Disclosure	Description	Location
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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17	Entities included in the organization's consolidated financial statements, and those not included in this report	2016 Sustainability Report: About this Report p. 4-5 Form 10K & Annual Report Section 3: EX-21.1
G4-18	Process for defining the report content and the Aspect Boundaries	2016 Sustainability Report: About this Report p. 4-5 2016 Sustainability Report: About Sustainability p. 8-9

STAKEHOLDER ENGAGEMENT

G4-24	List of stakeholder groups engaged by the organization	2016 Sustainability Report: Stakeholder Engagement p. 9
G4-25	Basis for identification and selection of stakeholders with whom to engage	2016 Sustainability Report: Stakeholder Engagement p. 9
G4-26	Organization's approach to stakeholder engagement	2016 Sustainability Report: Stakeholder Engagement p. 9
G4-27	Key topics and concerns that have been raised through stakeholder engagement	2016 Sustainability Report: Stakeholder Engagement p. 9 2016 Sustainability Report: throughout

REPORT PROFILE

G4-28	Reporting period	2016 Sustainability Report: About this Report p. 5
G4-29	Date of most recent previous report	2016 Sustainability Report p. 3
G4-31	Contact point for questions regarding the report or its contents	2016 Sustainability Report p. 52

GENERAL STANDARD DISCLOSURES

Disclosure	Description	Location
GOVERNANCE		
G4-34	Governance structure of the organization	Corporate Governance Guidelines
G4-36	Executive-level position(s) with responsibility for economic, environmental and social topics	Select RBI Executives
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	Corporate Governance Guidelines p. 8 Investor Relations Inquiries
G4-38	Composition of the highest governance body and its committees	Board of Directors Proxy Statement p. 25-29
G4-39	Chair of the highest governance body	Proxy Statement p. 10-11, 23
G4-40	Nomination and selection processes for the highest governance body and its committees	Corporate Governance Guidelines p. 3-4
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed; disclosure of conflicts of interest	Code of Conduct for Directors Code of Ethics for Executive Officers
G4-49	Process for communicating critical concerns to the highest governance body	Corporate Governance Guidelines p. 8 Investor Relations Inquiries
G4-51	Remuneration policies for the highest governance body and senior executives	Proxy Statement p. 35-45
G4-52	Process for determining remuneration	Proxy Statement p. 35-45
G4-53	How stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable	Proxy Statement p. 36

GENERAL STANDARD DISCLOSURES

Disclosure	Description	Location
ETHICS AND INTEGRITY		
G4-56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics	2016 Sustainability Report: Out Values p. 33 Code of Conduct for Directors Code of Ethics for Executive Officers Code of Business Ethics and Conduct for Non-Restaurant Employees
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity	Whistleblower Policy Ethics Hotline
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity	Whistleblower Policy Ethics Hotline

ASPECT-SPECIFIC DISCLOSURES

Indicator	Description	Location
CATEGORY: ECONOMIC		
ECONOMIC PERFORMANCE		
G4-EC1	Direct economic value generated and distributed	Form 10-K & Annual Report p. 55-59
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	Form 10-K & Annual Report p. 9, 16
INDIRECT ECONOMIC IMPACTS		
G4-EC8	Significant indirect economic impacts, including the extent of impacts	2016 Sustainability Report: Communities p. 41-51

ASPECT-SPECIFIC DISCLOSURES

Indicator	Description	Location
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CATEGORY: ENVIRONMENTAL

MATERIALS

G4-EN2	Percentage of materials used that are recycled input materials	2016 Sustainability Report: Forest Commitment p. 19 2016 Sustainability Report: Waste Reduction p. 30
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ENERGY

G4-EN6	Reduction of energy consumption	2016 Sustainability Report: Sustainability through Restaurant Design p. 28-29
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G4-EN7	Reductions in energy requirements of products and services	2016 Sustainability Report: Sustainability through Restaurant Design p. 28-29
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PRODUCTS AND SERVICES

G4-EN27	Extent of impact mitigation of environmental impacts of products and services	2016 Sustainability Report: Responsible Sourcing p. 14-25 2016 Sustainability Report: The Environment p. 26-31
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SUPPLIER ENVIRONMENTAL ASSESSMENT

G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	2016 Sustainability Report: Responsible Sourcing p. 14-25 2016 Sustainability Report: The Environment p. 26-31 Form 10K & Annual Report p. 16
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CATEGORY: SOCIAL

LABOUR PRACTICES AND DECENT WORK

Training and Education

G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	2016 Sustainability Report: Best People p. 34-37
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G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	2016 Sustainability Report: Talent Assessment p. 36
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Diversity and Equal Opportunity

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	Board of Directors
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ASPECT-SPECIFIC DISCLOSURES

Indicator	Description	Location
CATEGORY: SOCIAL		
HUMAN RIGHTS		
Freedom of Association and Collective Bargaining		
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	Code of Business Ethics and Conduct for Vendors p. 6
Child Labour		
G4-HR5	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	2016 Sustainability Report: Responsible Sourcing p. 14-21 Code of Business Ethics and Conduct for Vendors
Forced or Compulsory Labour		
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	2016 Sustainability Report: Responsible Sourcing p. 14-21 Code of Business Ethics and Conduct for Vendors p. 6
SOCIETY		
Local Communities		
G4-S02	Operations with significant actual and potential negative impacts on local communities	2016 Sustainability Report: Forest Commitment p. 18
Public Policy		
G4-S04	Communication and training on anti-corruption policies and procedures	Code of Conduct for Directors Code of Ethics for Executive Officers Code of Business Ethics and Conduct for Non-Restaurant Employees
PRODUCT RESPONSIBILITY		
Customer Health and Safety		
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	2016 Sustainability Report: Trust and Quality p. 11
Product and Service Labeling		
G4-PR3	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	2016 Sustainability Report: Trust and Quality p. 12