

Section 11:

Global Reporting Initiative Index



Inco has elected to provide a Global Reporting Initiative Index for our 2005 reporting to determine and communicate the extent to which our reports reflect the GRI principles and core indicators. This Index covers material contained in our 2005 Annual Report to Shareholders and Moving Towards Sustainability: 2005 Good Neighbours Report on Health, Safety, Environment and Community, supplemented by information contained in our 2005 Annual Report on Form 10-K, our Proxy Circular and Statement, and other material posted on our web site, www.inco.com. The material in these reports and posted on the website were not written specifically to address GRI guidelines. However, they contain information that is relevant to GRI reporting. The Company invites feedback from users of our corporate reports regarding the usefulness of the GRI Index.

The Global Reporting Initiative (GRI) (www.globalreporting.org) is a long-term, multi-stakeholder process whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines for voluntary use by organizations reporting on the economic, environmental and social dimensions of their activities, products and services. The 2002 GRI Guidelines are a framework for reporting on an organization's economic, environmental and social performance and are considered by GRI to be applicable to organizations in all sectors of commerce, in all regions of the world. The 2002 Guidelines are supplemented by sectoral guidelines which the GRI has developed for specific industry sectors. Sectoral guidelines were published for the mining and metals sector in February 2005. A draft revision to the 2002 Guidelines was published for public comment early in 2006. Because the Inco Reports address performance in the year 2005 and the draft G3 Guidelines had not yet been finalized at the time of writing of this Report, we have continued to use the 2002 Guidelines for reporting. Use of the 2002 Guidelines also allows for more ready comparison with our 2004 Reports.

GRI recommends the use of core and additional indicators. Core indicators are considered relevant to most reporting organizations and of interest to most stakeholders. Additional indicators are defined as one or more of the following: "(i) representing a leading practice in economic, environmental, or social measurement, though currently used by few reporting organizations; (ii) providing informa-

tion of interest to stakeholders who are particularly important to the reporting entity; and (iii) are deemed worthy of further testing for possible consideration as future core indicators".

This GRI Index includes all the core indicators listed in the GRI's 2002 Sustainability Reporting Guidelines. Only those additional indicators for which Inco has provided full or partial disclosure have been included in the Index. These additional indicators in the tables below are identified in [square brackets]. The tables also include the indicators recommended for the mining and metals sector in the GRI Mining and Metals Sector Supplement Pilot Version 1.0, February 2005 (www.globalreporting.org/guidelines/sectors/Mining_Pilot1.pdf). These indicators are identified by the letters MM in front of the indicator number.

GLOBAL REPORTING INITIATIVE INDEX		The following documents referred to in this GRI index can be found on www.inco.com : <ul style="list-style-type: none"> • 2005 Annual Report • Guidelines of the Board of Directors on Corporate Governance • 2005 Form 10-K • Inco Limited and Affiliates Combined Conflicts of Interest and Business Conduct Guidelines • 2005 Proxy Circular and Statement 	
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VISION AND STRATEGY			
1.1	SD vision and strategy	Our Sustainability Framework, p.16	
1.2	CEO Statement	Message to Readers, p.2 Performance at a Glance, p.6 Engaging Stakeholders; p.11 Also: 2005 Annual Report: Letter to Shareholders Financial Highlights Operating and Marketing Highlights 2005: Results of Operations – 2005 Compared with 2004, Market Risk – Environmental Risk	
PROFILE			
Organizational Profile			
2.1	Name of Organization	Inco at a Glance, p.4	
2.2	Major products and/or services.	Inco at a Glance, p.4 Also: Operations Map, www.inco.com/about/operations	Outsourcing is a responsibility of individual facilities, information is not aggregated at the corporate level.
2.3	Operational structure; major products and services; outsourcing	Our Sustainability Framework: Governance, p.18 Also: 2005 Annual Report: Corporate Governance Board of Directors, Officers of the Company and Subsidiary Units	
2.4	Major divisions, operating companies, subsidiaries, JVs.	Inco at a Glance, p.4 Also: Corporate Profile; <a about="" href="http://www.inco.com/about/Operations Map, www.inco.com/about/operations 2005 Annual Report: Nature of our Business	
2.5	Countries of ownership	Inco at a Glance, p.4,5 Also: Operations Map, www.inco.com/about/operations	
2.6	Nature of ownership	Inco at a Glance, p.4 Operations Map, www.inco.com/about/operations Also: 2005 Annual Report: Investor Information: Nature of our Business	
2.7	Nature of markets served	Product Stewardship, p.25 Also: 2005 Annual Report: Nature of our Business: Key Factors Affecting our Business: Note 1: Revenue Recognition	
2.8	Scale of operation	Inco at a Glance, p.4 Also: 2005 Annual Report: Financial Highlights: Operating and Marketing Highlights 2005: Mineral Reserves and Mineral Resource Estimates	
2.9	List of key stakeholders	Engaging Stakeholders, p.11	

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PROFILE (continued)

Report Scope

2.10	Contact Person	Backpage, p.92	
2.11	Reporting Period	Scope of Report, p.10	
2.12	Date of Most Previous Report	Scope of Report; p.10 Also: www.inco.com/development	
2.13	Boundaries of Report	Scope of Report, p.10	
2.14	Significant Changes to Business	Scope of Report, p.10 Also: 2005 Annual Report Nature of Our Business	
2.15	Basis for reporting on joint ventures and subsidiaries	Scope of Report, p.10 Also: 2005 Annual Report: Nature of Our Business: Note 1: Summary of significant accounting policies	
2.16	Explanation for restated information from previous reports	Scope of Report, p.10 Data by Facility, p.66 Also: 2005 Annual Report: Note 2: Changes in accounting policies and restatements	
2.17	Decision to apply or not apply GRI Principles	Scope of Report, p.10 GRI Index, p.79	
2.18	Criteria, definitions used in accounting for economic, environmental and social costs/benefits	Corporate Performance Overview: Environment and Safety Expenditures, p.57 Glossary, p.62	
2.19	Significant changes in measurement methods	Scope of Report, p.10 Data by Facility, p.66 Also: 2005 Annual Report: Accounting Changes: Note 2. Changes in accounting policies and restatements	
2.20	Policies and internal practices to provide assurance	Our Sustainability Framework: Governance, p.18 Health, Safety and Environment Management Systems, p.23 Assurance, p.23 Audits, p.24	
2.21	Policy and current practice for independent assurance for full report	Not reported. Also: 2005 Annual Report: Management's Report on Internal Control Over Financial Reporting: Auditor's Report	Current practice for <i>Good Neighbours Report</i> includes detailed internal review. It is not externally audited. The Annual Report is externally audited.
2.22	Means to obtain additional information	Welcome, p.1 Contact Information, p.92	

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STRUCTURE AND GOVERNANCE

3.1	Governance Structure	Our Sustainability Framework: Governance, p.18 Managing Our Commitments, p.21	
3.2	% of independent, non-executive directors on Board of Directors	Our Sustainability Framework: Governance, p.18 Also: Guidelines of The Board of Directors on Corporate Governance 2005 Proxy Circular and Statement	
3.3	Process for determining required expertise of Board members	Our Sustainability Framework: Governance, p.18 Also: Guidelines of The Board of Directors on Corporate Governance	
3.4	Board-level processes for management of economic, environmental, and social risks	Our Sustainability Framework: Governance, p.18	
3.5	Linkage between executive compensation and achievement of org's goals.	2005 form 10-K, Management Incentive Plans	
3.6	Organizational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies.	Our Sustainability Framework: Governance, p.18 Managing Our Commitments, p.21	
3.7	Mission and value statements, codes of conduct, principles, policies relevant to economic, environmental and social performance	Our Sustainability Framework: Governance, p.18 Also: www.inco.com/about/governance/	
3.8	Mechanisms for shareholders to provide direction to Board	Guidelines of The Board of Directors on Corporate Governance	

Stakeholder Engagement

3.9	Identification and selection of major stakeholders	Engaging Stakeholders, p.11	Identification of major stakeholders is provided. Process for selection of major stakeholders is not explicitly addressed.
3.10	Approaches to stakeholder consultation	Engaging Stakeholders, p.11 Also: Good Neighbours Community Review	Examples of approaches and results of stakeholder consultations are provided.
3.11	Type of information generated by stakeholder consultations.	Corporate Performance Overview: Responsibility to Communities, p.37 Development Projects, p.53	Detailed information on feedback from stakeholder consultations is managed at the individual operational level. Examples of concerns raised by stakeholders and how they are resolved have been provided throughout the Report.

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STRUCTURE AND GOVERNANCE (continued)			
Stakeholder Engagement (continued)			
3.12	Use of information generated by stakeholder consultations	Corporate Performance Overview: Responsibility to Communities, p.37 Development Projects, p.53	Detailed information on feedback from stakeholder consultations is managed at the individual operational level. Examples of concerns raised by stakeholders and how they are resolved have been provided throughout the Report
POLICIES AND MANAGEMENT SYSTEMS			
3.13	Use of the precautionary principle	Our Sustainability Framework: Challenges and Opportunities, p.16 Environmental Assessment, p.22 Corporate Performance Overview: Soils Studies, p.52 Product Stewardship: Protecting from Inappropriate Uses of Nickel, p.28	Precautionary principle not explicitly addressed. Riskmanagement approach demonstrated throughout the Towards Sustainability Report and 10-K.
3.14	Use of externally developed voluntary charters or principles	Our Sustainability Framework: Towards Sustainable Mining, p.19 Product Stewardship: Product Stewardship Policy, p.26	
3.15	Key memberships in industry associations and advocacy orgs	Engaging Stakeholders, p.11 Product Stewardship, p.25	
3.16	Policies and/ systems for managing up and downstream impacts	Engaging Stakeholders: Working with Our Suppliers, p.15 Customers, p.14 Our Sustainability Framework: Our Commitments, p.18 Product Stewardship, p.25	
3.17	Approach to managing indirect economic, environmental, and social impacts resulting from activities	Engaging Stakeholders, p.11 Our Sustainability Framework: Environmental Assessment, p.22 Corporate Performance Overview: Social, p.34	
3.18	Major decisions during the reporting period about the location, changes in operations.	Scope of Report, p.10	
3.19	Programs and procedures pertaining to economic, environmental, and social performance	Performance at a Glance, p.6 Our Sustainability Framework, p.16 Corporate Performance Overview: Social, p.34	
3.20	Status of certification of management systems	Our Sustainability Framework: Management System Registrations, p.21	
4.1	GRI Content Index	Global Reporting Initiative Index, p.80	

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SYSTEMATIC AND CROSS-CUTTING INDICATORS

ECONOMIC PERFORMANCE INDICATORS

Direct Economic Impact – Customers

EC 1	Net Sales	Performance at a Glance, p.6	
EC 2	Geographic Breakdown of Markets	2005 Annual Report: Nature of our Business: Note 18: Data by geographic location	

Direct Economic Impact – Suppliers

EC 3	Cost of goods, services, materials purchased	Corporate Performance Overview: Economic Contribution, p.57	
EC 4	Percentage of contracts paid in accordance with agreed terms	Not reported	Invoices in dispute are not currently tracked in aggregate.

Direct Economic Impact – Employees

EC 5	Total payroll and benefits	Performance at a Glance, p.6	
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Direct Economic Impact – Providers of Capital

EC 6	Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends	Performance at a Glance, p.6	
EC 7	Increase, decrease in earnings	2005 Annual Report: Consolidated Statement of Earnings	

Direct Economic Impact – Public Sector

EC 8	Total sum of taxes of all types paid broken down by country	Performance at a Glance, p.6	Taxes reported are indicated by facility
EC 9	Subsidies received broken down by country or region.	Not reported	
EC 10	Donations to communities	Performance at a Glance, p.6	
[EC 12]	[Total spent on non-core business infrastructure]	Performance at a Glance, p.6	

MM 1	Sites where the local economic contribution and development impact is of particular significance and interest to stakeholders	Stakeholder Engagement: Partnering with Aboriginal Peoples, p.12 Corporate Performance Overview: Social, p.34 Development Projects, p.53 Economic Contribution, p.57	
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Direct Economic Impact – Value Added

MM 2	Value added disaggregated to country level.	Performance at a Glance, p.6	Reported as total contribution to community.
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ENVIRONMENTAL PERFORMANCE INDICATORS

Materials

EN 1	Total materials use other than water, by type	Not reported	This indicator is not of value in monitoring sustainability performance at this time
EN 2	Percentage of materials used that are wastes from external sources	Product Stewardship: Nickel Recycling, p.27	Wastes recycled from external sources provided as total quantities rather than %.
MM 4	Percentage of products(s) derived from secondary materials	Product Stewardship: Nickel Recycling, p.27	Products derived from external sources provided as total quantities rather than %.

Materials Stewardship

MM 5	Policies for assessing the eco-efficiency and sustainability attributes of products	Product Stewardship: Product Stewardship Policy, p.26	
MM 6	Approach to management of overburden, rock, tailings, and sludges, residues	Corporate Performance Overview: Inactive Sites, Remediation and Closure, p.50 Managing Waste, p.53	

Energy

EN 3	Direct energy use	Corporate Performance Overview: Greenhouse Gases, p.43	
EN 4	Indirect energy use	Not reported	
[EN 17]	[Initiatives to use renewable energy sources and to increase energy efficiency]	Corporate Performance Overview: Greenhouse Gases, p.43	

Water

EN 5	Total water use	Corporate Performance Overview: Water Use, p.48	
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Biodiversity

EN 6	Location of land owned, leased, managed in biodiversity-rich habitats.	Corporate Performance Overview: Environment: Revegetation, p.52	
[EN 7]	Major impacts on biodiversity	Corporate Performance Overview: Environment: Revegetation, p.52	
[EN 23]	[Total amount of land owned, leased, and managed for production activities or extractive use]	Corporate Performance Overview: Inactive Sites, Land Reclamation and Closure, p.50	
MM 3	Number, percentage of sites identified as requiring biodiversity management plans, and the number, percentage of sites with plans in place	Not reported	See 2004 HSE Report - Performance Summaries – Environment – Land

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ENVIRONMENTAL PERFORMANCE INDICATORS (continued)

Operations Closure

MM 10	Number or percentage of operations with closure plans.	Performance at a Glance, p.6 Corporate Performance Overview: Inactive Sites, Land Reclamation and Closure, p.50	
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Emissions, Effluents and Waste

EN 8	Greenhouse Gas Emissions	Corporate Performance Overview: Greenhouse Gases, p.43	Direct emissions for carbon dioxide reported, other greenhouse gas emissions insignificant compared to carbon dioxide; indirect emissions considered more accurately reported by energy providers.
EN 9	Use and emissions of ozone-depleting substances.	Not reported	Not a significant aspect in Inco operations
EN 10	NOx, SOx, and other significant air emissions by type	Corporate Performance Overview: Sulphur Dioxide, p.45 Particulate Matter and Metals, p.46	NOx, persistent organic pollutant emissions not reported, not significant in Inco operations
EN 11	Total amount of waste by type and destination	Corporate Performance Overview: Managing Waste, p.53	Waste by type reported, data on waste by destination not available
EN 12	Significant discharges to water by type	Corporate Performance Overview: Water Quality, p.48	
EN 13	Significant spills of chemicals, oils, and fuels	Corporate Performance Overview: Spills, p.50	
EN 14	Significant environmental impacts of principal products and services	Our Sustainability Framework: Challenges and Opportunities, p.16 Product Stewardship: Protecting from Inappropriate Uses of Nickel, p.28 Also: Annual Report: Risks and Uncertainties: Environmental Risk	
EN 15	Percentage of the weight of products sold that is reclaimable	Product Stewardship: Nickel Recycling, p.27	

Compliance

EN 16	Incidents/fines for noncompliance	Corporate Performance Overview: Compliance, p.40	
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Overall

[EN 35]	[Environmental expenditures]	Corporate Performance Overview: Environment and Safety Expenditures, p.57	Most environment expenditures are integrated into operations, those that have been separately broken out have been reported
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Emergency Preparedness

MM 12	Approach to emergency situations	Corporate Performance Overview: Safety, p.30 Occupational Health, p.32 Compliance, p.40	
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SOCIAL PERFORMANCE INDICATORS

LABOUR PRACTICES AND DECENT WORK

Employment

LA 1	Breakdown of Workforce	Scope of Report, p.10	Total employees provided by facility, further breakdowns, e.g. full time/part time, etc. not provided
LA 2	Net employment creation	Not reported	Currently not tracked
[LA 12]	[Employee benefits beyond required]	Corporate Performance Overview: Employee Incentives, p.35 Economic Contribution, p.57	

Labour Management Relations

LA 3	Percentage of employees represented by unions	Corporate Performance Overview: Responsibility to Employees, p.34	
LA 4	Policy and procedures involving employees over changes in the org's operations (e.g., restructuring)	Corporate Performance Overview: Responsibility to Employees, p.34	
LA 13	[Policies, procedures Formal worker representation]	Our Sustainability Framework: Managing Our Commitments, p.21	

Health and Safety

LA 5	Practices on recording and notification of occupational accidents and diseases	Not reported	Although data are not reported, all operations run an incident management system which is used to record, track and manage all incidents and accidents which occur.
LA 6	Formal joint health and safety committees	Our Sustainability Framework: Managing Our Commitments, p.21	
LA 7	Safety statistics	Corporate Performance Overview: Safety, p.30	Disabling Injury Frequency reported, absentee rates are not aggregated to corporate level
LA 8	Policies or programs on HIV/AIDS	Not reported	HIV/AIDS not a significant factor at Inco geographic locations
MM 13	New cases of occupational disease	Not reported	

Training and Education

LA 9	Average hours of training	Corporate Performance Overview: Economic Contribution, p.57	\$ spent for external training provided, average hours not available aggregated to corporate level
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SOCIAL PERFORMANCE INDICATORS (continued)

LABOUR PRACTICES AND DECENT WORK

Diversity and Training

LA 10	Equal opportunity policies, programs	Our Sustainability Framework: Our Commitments, p.18 Corporate Performance Overview: Responsibility to Employees, p.34
LA 11	Composition of senior management and corporate governance bodies	Our Sustainability Framework: Governance, p.18 Also: Guidelines of The Board of Directors on Corporate Governance 2005 Annual Report: Board of Directors: Officers of the Company and Subsidiary units

HUMAN RIGHTS

Strategy and Human Management

HR 1	Policies, guidelines and procedures	Our Sustainability Framework: Governance Our Commitments, p.18 Corporate Performance Overview: Employee Rights, p.34
HR 2	Consideration of human rights impacts as part of investment and procurement decisions	Our Sustainability Framework: Our Commitments, p.18
HR 3	Policies and procedures for human rights performance within the supply chain and contractors	Not reported

Non-discrimination

HR 4	Policies and procedures to prevent all forms of discrimination	Our Sustainability Framework: Governance, p.18
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Freedom of Association and Collective Bargaining

HR 5	Policies and procedures for freedom of association and collective bargaining	Corporate Performance Overview: Responsibility to Employees, p.34
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Child Labour

HR 6	Policies and procedures to address child labour	Corporate Performance Overview: Responsibility to Employees, p.34
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SOCIAL PERFORMANCE INDICATORS (continued)

HUMAN RIGHTS (continued)

Forced and Compulsory Labour

HR 7	Policies and procedures to prevent forced and compulsory labour	Corporate Performance Overview: Responsibility to Employees, p.34
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Indigenous Rights

[HR 12]	[Policies and procedures to address the needs of indigenous peoples]	Engaging Stakeholders: Partnering with Aboriginal Peoples, p.12
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SOCIETY

Community

SO 1	Policies, procedures and programs to manage impacts on communities	Our Sustainability Framework: Communities, p.19 Corporate Performance Overview: Responsibility to Communities, p.37
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MM 7	Significant incidents affecting communities and mechanisms to resolve	Corporate Performance Overview: Soils Studies, p.52
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MM 8	Programs addressing artisanal and small-scale mining (ASM)	Not applicable
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[SO 4]	[Awards received relevant to social, ethical, environmental performance]	Our Sustainability Framework: Health, Safety and Environment Management Systems, p.23 Product Stewardship: Nickel Recycling, p.27 Corporate Performance Overview: Safety, p.30 Environment: Sulphur Dioxide, p.45 Water Quality, p.49 Inactive Sites, Mine Reclamation and Closure, p.51
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Resettlement

MM 9	Resettlement policies and activities	Not applicable
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Land Rights

MM 11	Process for identifying local communities' land and customary rights, including indigenous peoples	Engaging Stakeholders: Forging Community Relationships, p.11 Partnering with Aboriginal Peoples, p.12 Our Sustainability Framework: Environmental Assessment, p.22
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SO 2	Policies and procedures for bribery and corruption	Our Sustainability Framework: Conflict of Interest and Business Conduct Guidelines, p.19 Corporate Performance Overview: Ethics and Compliance, p.35
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SOCIAL PERFORMANCE INDICATORS (continued)

SOCIETY (continued)

Political Contributions

SO 3	Policies and procedures for managing political lobbying and contributions	Inco Limited Affiliates Combined Conflicts of Interest and Business Conduct Guidelines
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Customer Health and Safety

PR 1	Policies for customer health and safety during use of products and services	Product Stewardship, p.25
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Products and Services

PR 2	Policies and procedures for product information and labelling	Product Stewardship, p.25
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Respect for Privacy

PR 3	Policies and procedures for consumer privacy	Not applicable, Inco does not sell products directly to consumer
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