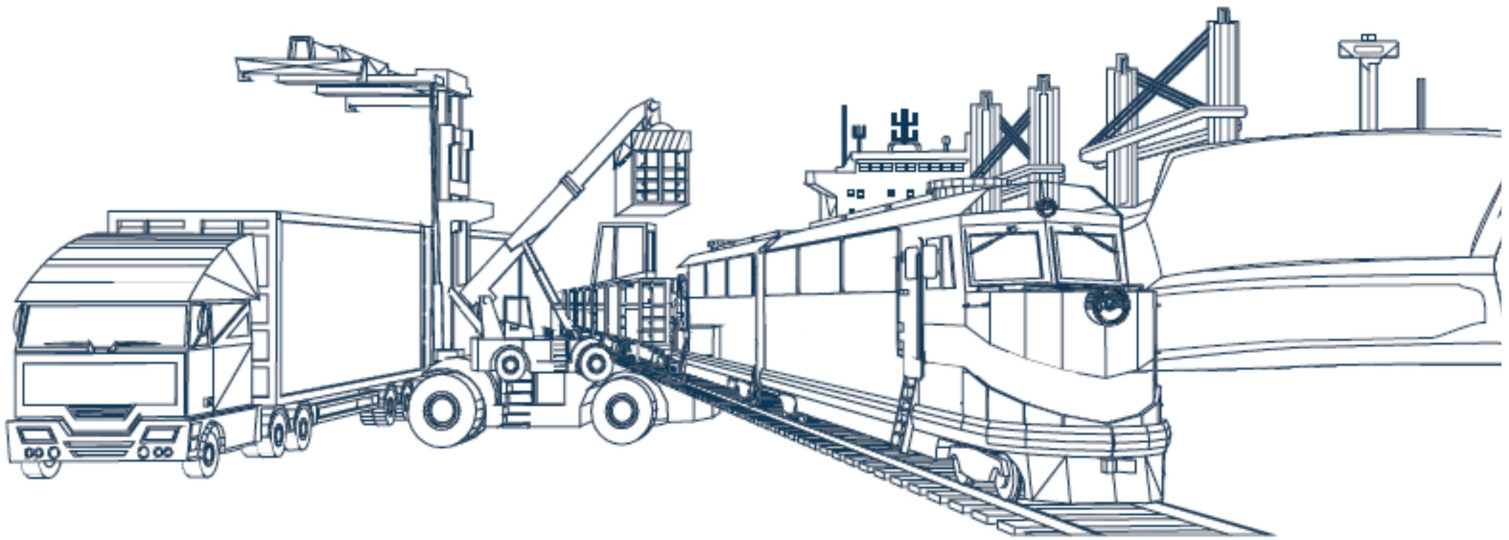




Integrated Annual Report 2016

GRI G4 Content Index



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## UN Global Compact principles

The Grindrod approach to sustainability takes cognisance of the ten UN Global Compact principles, which address the areas of human rights, labour standards, environment and anti-corruption.

These four areas are supported in Grindrod's pillars of sustainability, which embed the principles of the sustainable management of social and natural capital in a systematic way and in line with the precautionary approach through risk management and continuous improvement initiatives. The pillars acknowledge the importance of employee, contractor and visitor health and safety and respect for people based on the principles entrenched in the Universal Declaration of Human Rights, as well as minimising the adverse impact of Grindrod's activities on the environment. The fourth pillar acknowledges the need for respect for the human rights, culture and customary livelihoods in the relationships with the communities within which Grindrod operates.

In compiling sustainability-related information, Grindrod considers the material aspects that may impact on its ability to create and sustain value for its stakeholders. The sustainability information is reported on using the GRI-G4 reporting framework, which provides the basis for reporting in specific items on economic, environmental and social aspects. These aspects are associated with the ten Compact Principles, and the GRI indicators incorporated in the integrated annual report and their association with the principles is as follows:

Area	No	Principle	GRI Indicators
Human Rights	1	Businesses should support and respect the protection of internationally proclaimed human rights	G4-11, G4-15, G4-LA5, G4-LA6, G4-LA12, G4-HR3, G4-HR4, G4-HR5, G4-HR6, G4-HR8, G4-HR12, G4-PR1, G4-PR2, G4-PR8
	2	Businesses should make sure that they are not complicit in human rights abuses	G4-HR3, G4-HR4, G4-HR5, G4-HR6, G4-HR8, G4-HR12
Labour standards	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	G4-11, G4-HR4
	4	Businesses should uphold the elimination of all forms of forced and compulsory labour	G4-HR6
	5	Businesses should uphold the effective abolition of child labour	G4-HR5
	6	Businesses should uphold the elimination of discrimination in respect of employment and occupation	G4-LA1, G4-LA12, G4-HR3, G4-HR8
Environment	7	Businesses should support a precautionary approach to environmental challenges	G4-14, G4-EC2, G4-EN5, G4-EN10, G4-EN18, G4-EN19, G4-EN24
	8	Businesses should undertake initiatives to promote greater environmental responsibility	G4-15, G4-EN3 to EN7, G4-EN8, G4-EN10, G4-EN11 to EN13, G4-EN15 to EN21, G4-EN22 to EN25, G4-EN27, G4-PR4
	9	Businesses should encourage the development and diffusion of environmentally friendly technologies	G4-EN6, G4-EN7, G4-EN10, G4-EN19, G4-EN27
Anti-corruption	10	Businesses should work against all forms of corruption, including extortion and bribery	G4-41, G4-56, G4-57, G4-58, G4-SO4, G4-SO6

## GRI G4 Content Index

Grindrod has, since 2005, qualified and quantified its sustainability measures according to the GRI content index. GRI G4 was adopted for integrated reports issued since 2014, measured on a “core in accordance” option.

The GRI G4 content index below has been compiled with a distinction between the general standard disclosures required in terms of the core- and comprehensive “in accordance” options as follows:

Indicators marked with <span style="color: blue;">■</span>	Reporting required for core “in accordance” option
Indicators marked with <span style="color: orange;">■</span>	Reporting required for comprehensive “in accordance” option

The content index includes aspects that are considered material, with compliance with the disclosure requirements of the framework indicated in the “status” column of the content index as follows:

Status	Description
<span style="color: green;">■</span>	Compliant with disclosure requirements – detail included in the Integrated Annual Report (IAR) as per the page numbers indicated, or included in supplementary information available on the company’s website.
<span style="color: orange;">■</span>	Partially compliant with disclosure requirements – detail included in the IAR as per the page numbers indicated, or included in supplementary information available on the company’s website.

The content index includes aspects that are considered material, with compliance with the disclosure requirements of the framework indicated in the “status” column of the content index as follows:

Indicator	Description	Status	IAR page reference
<b>General standard disclosures</b>			
<b>Strategy and analysis</b>			
G4-1 <span style="color: blue;">■</span>	Statement from the most senior decision-maker of the organisation	<span style="color: green;">■</span>	8
G4-2 <span style="color: orange;">■</span>	Description of key impacts, risks, and opportunities	<span style="color: green;">■</span>	20/21, 61/62
<b>Organisational profile</b>			
G4-3 <span style="color: blue;">■</span>	Name of the organisation	<span style="color: green;">■</span>	107
G4-4 <span style="color: blue;">■</span>	Primary brands, products, and/or services	<span style="color: green;">■</span>	14, 15
G4-5 <span style="color: blue;">■</span>	Location of organisation's headquarters	<span style="color: green;">■</span>	107
G4-6 <span style="color: blue;">■</span>	Number of countries where the organisation operates	<span style="color: green;">■</span>	18
G4-7 <span style="color: blue;">■</span>	Nature of ownership and legal form	<span style="color: green;">■</span>	107
G4-8 <span style="color: blue;">■</span>	Markets served	<span style="color: green;">■</span>	14, 15
G4-9 <span style="color: blue;">■</span>	Scale of the reporting organisation	<span style="color: green;">■</span>	16 – 19
G4-10 <span style="color: blue;">■</span>	Employee profile	<span style="color: green;">■</span>	39, HCIS
G4-11 <span style="color: blue;">■</span>	Employees covered by collective bargaining schemes	<span style="color: green;">■</span>	40
G4-12 <span style="color: blue;">■</span>	Organisation's supply chain	<span style="color: green;">■</span>	40
G4-13 <span style="color: blue;">■</span>	Significant changes during the reporting period regarding the organisation's size, structure, ownership or supply chain	<span style="color: green;">■</span>	6, 8, 10
G4-14 <span style="color: blue;">■</span>	Explanation of whether and how the precautionary approach or principle is addressed by the organisation	<span style="color: green;">■</span>	12/13, EIS
G4-15 <span style="color: blue;">■</span>	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses	<span style="color: green;">■</span>	3, 7, 11, 13, 34, 35, 56 – 60
G4-16 <span style="color: blue;">■</span>	Memberships of associations	<span style="color: green;">■</span>	None material

HCIS: Human Capital Information Supplement

EIS: Environmental Information Supplement

Indicator	Description	Status	IAR page reference
<b>Identified material aspects and boundaries</b>			
G4-17	Scope of report	■	3
G4-18	Process for defining report content and aspect boundaries	■	3
G4-19	Material aspects for defining report content	■	3
G4-20	Aspect boundaries within the organisation	■	3
G4-21	Aspect boundaries outside the organisation	■	3
G4-22	Restatements	■	None material
G4-23	Significant changes	■	None material
<b>Stakeholder engagement</b>			
G4-24	Stakeholder groups	■	40
G4-25	Identification and selection of stakeholder groups	■	40
G4-26	Approaches to stakeholder engagement	■	40
G4-27	Stakeholder engagement	■	40, 60, 75
<b>Report profile</b>			
G4-28	Reporting period	■	3 (Jan – Dec)
G4-29	Date of most recent previous report	■	2015
G4-30	Reporting cycle	■	Annual
G4-31	Contact point for questions	■	107
G4-32	GRI content index	■	This table
G4-33	External assurance	■	80
<b>General standard disclosures</b>			
<b>Governance</b>			
G4-34	Governance structure	■	56
G4-35	Process for delegating authority to senior executives	■	57, 58
G4-36	Executive-level appointment	■	58
G4-37	Stakeholder consultation processes	■	40, 60, 75
G4-38	Composition of board and committees	■	50 – 54
G4-39	Independence of the chair of the board	■	50, 57
G4-40	Nomination and selection processes for board members	■	57, 74
G4-41	Avoidance of conflicts of interest	■	59
G4-42	Board's role in development, approval and updating	■	3, 57
G4-43	Enhancing board members' knowledge levels	■	57, 74
G4-44	Governance bodies evaluation	■	57, 65, 66
G4-45	Identification and management of risks and opportunities	■	57, 61 – 63
G4-46	Review of risk management processes	■	63
G4-47	Frequency of review	■	63
G4-48	Review and approval of integrated report	■	3
G4-49	Process for communicating critical concerns	■	60, 107
G4-50	Nature and number of critical concerns recorded	■	None material
G4-51	Remuneration policies	■	65
G4-52	Process for determining remuneration	■	66
G4-53	Stakeholder involvement in remuneration	■	66
<b>Ethics and integrity</b>			
G4-56	Values, principles, standards and norms of behaviour	■	12, 56, 59, 75
G4-57	Mechanisms for seeking advice on ethical issues	■	107
G4-58	Mechanisms for reporting concerns on ethical issues	■	107

Indicator	Description	Status	IAR page reference
<b>Specific standard disclosures</b>			
<b>Economic</b>			
<b>Economic performance</b>			
G4-EC1	Direct economic value generated and distributed	■	36
G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	■	41, EIS
G4-EC3	Coverage of the organisation's defined benefit plan obligations	■	Annual financial statements – on website
G4-EC4	Financial assistance received from government	■	None
<b>Indirect economic impacts</b>			
G4-EC7	Development and impact of infrastructure investments and services supported	■	33, 40
G4-EC8	Significant indirect economic impacts, including the extent of impacts	■	40
<b>Environmental</b>			
<b>Materials</b>			
G4-EN1	Materials used by weight or volume	N/A	
G4-EN2	% of materials used that are recycled input materials	N/A	
<b>Energy</b>			
G4-EN3	Energy consumption within the organisation	■	41, EIS
G4-EN4	Energy consumption outside of the organisation	■	41, EIS
G4-EN5	Energy intensity	■	4, 41, EIS
G4-EN6	Reduction of energy consumption	■	41, EIS
G4-EN7	Reduction in energy requirements of products / services	■	41, EIS
<b>Water</b>			
G4-EN8	Total water withdrawal by source	■	41, EIS
G4-EN9	Water sources significantly affected by withdrawal of water	N/A	
G4-EN10	Percentage and total volume of water recycled and reused	■	None
<b>Biodiversity</b>			
G4-EN11	Operational sites owned in areas of high biodiversity	■	None
G4-EN12	Significant impacts on biodiversity	■	None
G4-EN13	Habitats protected or restored	■	None
G4-EN14	Number of endangered species affected by operations	N/A	
<b>Emissions</b>			
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	■	41, EIS
G4-EN16	Indirect GHG emissions (Scope 2)	■	41, EIS
G4-EN17	Other indirect GHG emissions (Scope 3)	■	41, EIS
G4-EN18	GHG emissions intensity	■	5, EIS
G4-EN19	Reduction of GHG emissions	■	41, EIS
G4-EN20	Emissions of ozone-depleting substances (ODS)	■	EIS
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	■	41, EIS
<b>Effluents and waste</b>			
G4-EN22	Total water discharge by quality and destination	■	EIS
G4-EN23	Total weight of waste by type and disposal method	■	41, EIS
G4-EN24	Total number and volume of significant spills	■	26
G4-EN25	Transport of hazardous waste	■	None
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies significantly affected by the reporting organization's discharges of water and runoff	N/A	

EIS: Environmental Information Supplement

Indicator	Description	Status	IAR page reference
<b>Products and services</b>			
G4-EN27	Impact mitigation of environmental impacts of products / services	■	41, EIS
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	N/A	
<b>Compliance</b>			
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	■	None
<b>Transport</b>			
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce <i>Omission: workforce transportation not included</i>	■	EIS
<b>Social</b>			
<b>Social: Labour practices and decent work</b>			
<b>Employment</b>			
G4-LA1	Number of new employee hires and employee turnover by age group, gender and region	■	HCIS
<b>Occupational health and safety</b>			
G4-LA5	Percentage of workforce represented in formal joint management-worker health and safety committees	■	None
G4-LA6	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	■	39, HCIS
<b>Training and education</b>			
G4-LA9	Average hours of training per year per employee <i>Omission: disclosed as average value spend per employee and not average hours by gender and employee category</i>	■	38, HCIS
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	■	HCIS
G4-LA11	Percentage of employees receiving regular performance and career development reviews <i>Omission: not disclosed by gender or employee category</i>	■	HCIS
<b>Diversity and equal opportunity</b>			
G4-LA12	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	■	39, 55, HCIS
<b>Social: Human rights</b>			
<b>Non-discrimination</b>			
G4-HR3	Incidents of discrimination and actions taken	■	None
<b>Freedom of association and collective bargaining</b>			
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 <i>Omission: suppliers not assessed</i>	■	None
<b>Child labour</b>			
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour <i>Omission: suppliers not assessed</i>	■	None

HCIS: Human Capital Information Supplement

EIS: Environmental Information Supplement

Indicator	Description	Status	IAR page reference
<b>Forced or compulsory labour</b>			
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour <i>Omission: suppliers not assessed</i>	■	None
<b>Indigenous rights</b>			
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	■	None
<b>Human rights grievance mechanisms</b>			
G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	■	None
<b>Social: Society</b>			
<b>Anti-corruption</b>			
G4-SO4	Communication and training on anti-corruption policies and procedures <i>Omission: business partners</i>	■	59
<b>Public policy</b>			
G4-SO6	Total value of political contributions by country and recipient	■	None
<b>Anti-competitive behaviour</b>			
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	■	None
<b>Compliance</b>			
G4-SO8	Value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	■	None
<b>Social: Product responsibility</b>			
<b>Customer health and safety</b>			
G4-PR1	% of significant product and service categories for which health & safety impacts are assessed for improvement	N/A	
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	N/A	
<b>Product and service labelling</b>			
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	■	None
<b>Marketing communications</b>			
G4-PR6	Sale of banned or disputed products	N/A	
G4-PR7	Incidents of non-compliance with regulations and voluntary codes concerning marketing communications	■	None
<b>Customer privacy</b>			
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	■	None
<b>Compliance</b>			
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	■	None