



GLOBAL REPORTING INDEX (GRI)

Content index for "In accordance" – Comprehensive

General standard disclosure	Description of general standard	Reference
STRATEGY AND ANALYSIS		
G4-1	Provide a statement from the most senior decision-maker of the organisation about:	
	<ul style="list-style-type: none"> the relevance of sustainability to the organisation; and the organisation's strategy for addressing sustainability. 	page 21, 23, 46 page 46, 47
G4-2	Provide a description of key impacts, risks and opportunities.	page 15, 16
ORGANISATIONAL PROFILE		
G4-3	Report the name of the organisation.	Cover
G4-4	Report the primary brands, products, and services.	page 8, 9
G4-5	Report the location of the organisation's headquarters.	page 127
G4-6	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	page 7
G4-7	Report the nature of ownership and legal form.	page 6
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	page 8, 9
G4-9	Report the scale of the organisation.	page 3, 4, 6
G4-10	Report the total number of:	
	employees contracted;	page 49
	employee gender;	page 50
	permanent employees by employment type and gender;	page 50
	workforce by employees and supervised workers;	page 50
	workforce by region;	page 50
	if a substantial portion of the organisation's work is performed by workers who are legally recognised as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors; and	N/A
	significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	N/A
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	page 51
G4-12	Describe the organisation's supply chain.	page 8, 9
G4-13	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership or its supply chain.	N/A
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation	page 47
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	page 44, 45
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organisations in which the organisation:	
	<ul style="list-style-type: none"> holds a position on the governance body; participates in projects or committees; 	page 52
	<ul style="list-style-type: none"> provides substantive funding beyond routine membership dues; and views membership as strategic. 	N/A page 52
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4-17	List all entities included in the organisation's consolidated financial statements or equivalent documents.	Note 38 of AFS
	Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	page 117 – 119
G4-18	Explain the process for defining the report content and the aspect boundaries. Explain how the organisation has implemented the Reporting Principles for Defining Report Content.	page 1

GLOBAL REPORTING INDEX (GRI) (CONTINUED)

General standard disclosure	Description of general standard	Reference
G4-19	List all the material aspects identified in the process for Defining Report Content.	page 1 and on the website
G4-20	For each material aspect, report the aspect boundary within the organisation, as follows: <ul style="list-style-type: none"> • Report whether the aspect is material within the organisation. • If the aspect is not material for all entities within the organisation (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> • the list of entities or groups of entities included in G4-17 for which the aspect is not material; or • the list of entities or groups of entities included in G4-17 for which the aspects is material. • Report any specific limitation regarding the aspect boundary within the organisation. 	page 13 – 17
G4-21	For each material aspect, report the aspect boundary outside the organisation, as follows: <ul style="list-style-type: none"> • Report whether the aspect is material outside of the organisation. • If the aspect is material outside of the organisation, identify the entities, groups of entities or elements for which the aspect is material. In addition, describe the geographical location where the aspect is material for the entities identified. • Report any specific limitation regarding the aspect boundary outside the organisation. 	page 13 – 17
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	N/A
G4-23	Report significant changes from previous reporting periods in the Scope and aspect boundaries.	page 1
STAKEHOLDER ENGAGEMENT		
G4-24	Provide a list of stakeholder groups engaged by the organisation.	page 57
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	page 57
G4-26	Report the organisation’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	page 57 and website (investor relations)
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	page 15 and website (investor relations)
REPORT PROFILE		
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	page 86
G4-29	Date of most recent previous report (if any).	30 June 2014
G4-30	Reporting cycle (such as annual, bi-annual).	page 86
G4-31	Provide the contact point for questions regarding the report or its contents.	page 1
G4-32	a) Report the ‘in accordance’ option the organisation has chosen. b) Report the GRI Content Index for the chosen option (see tables below). c) Report the reference to the external Assurance Report, if the report has been externally assured. (GRI recommends the use of external assurance but it is not a requirement to be ‘in accordance’ with the guidelines).	page 1 page 49, 60, 62



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General standard disclosure	Description of general standard	Reference
G4-33	a) Report the organisation's policy and current practice with regard to seeking external assurance for the report.	page 1, 70
	b) If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.	page 49, 60, 62, 70
	c) Report the relationship between the organisation and the assurance providers.	
	d) Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report	
GOVERNANCE		
G4-34	Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	page 25
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	page 25, 30, 32, 33
G4-36	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	page 44, 45
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	page 47
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • executive or non-executive; <ul style="list-style-type: none"> • Independence; • tenure on the governance body; • number of each individual's other significant positions; and • commitments and the nature of the commitments • gender. • membership of under-represented social groups; • competences relating to economic, environmental and social impacts; and • stakeholder representation. 	page 18, 19
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his/her function within the organisation's management and the reasons for this arrangement).	page 27 Chair is Independent
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> • whether and how diversity is considered; • whether and how independence is considered; • whether and how expertise and experience relating to economic, environmental and social topics are considered; and • whether and how stakeholders (including shareholders) are involved. 	page 27, 28, page 30 Notice of AGM

GLOBAL REPORTING INDEX (GRI) (CONTINUED)

General standard disclosure	Description of general standard	Reference
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.	page 28
	Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:	page 40
	<ul style="list-style-type: none"> • Cross-board membership. • Cross-shareholding with suppliers and other stakeholders. • Existence of controlling shareholder. • Related-party disclosures. 	Note 38 of AFS page 119, 120
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	page 5, 13, 27, 31
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	page 28, 29
G4-44	<ol style="list-style-type: none"> a) Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. b) Report whether such evaluation is independent or not, and its frequency. c) Report whether such evaluation is a self-assessment. d) Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organisational practice. 	page 28
G4-45	<ol style="list-style-type: none"> a) Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b) Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities. 	page 46, 47
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics.	page 14, 67
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	page 28
G4-48	Report the highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material aspects are covered.	page 44, 54
G4-49	Report the process for communicating critical concerns to the highest governance body.	page 14 - 17, 68, 69
G4-50	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	page 14 - 17



GLOBAL REPORTING INDEX (GRI) (CONTINUED)

General standard disclosure	Description of general standard	Reference
G4-51	a) Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration: <ul style="list-style-type: none"> • Fixed pay and variable pay. • Performance-based pay. • Equity-based pay. • Bonuses. • Deferred or vested shares. • Sign-on bonuses or recruitment incentive payments. • Termination payments. • Clawbacks. • Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. 	page 36 – 39
	b) Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	page 37
G4-52	a) Report the process for determining remuneration.	page 36, 37
	b) Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management.	No – Refer page 37
	c) Report any other relationships which the remuneration consultants have with the organisation.	N/A
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Ordinary Resolution number 9 on page 129 and Special Resolution number 1 on page 129
G4-54	Report the ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	page 39
G4-55	Report the ratio of percentage increase in annual total compensation for the organisation's highest paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest paid individual) in the same country.	N/A
ETHICS AND INTEGRITY		
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	page 5
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines.	page 34, 53
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	page 34, 54 – 56

Abbreviations

N/A Not applicable

AFS Annual Financial Statements

AGM Annual General Meeting