

MPACT LIMITED

GLOBAL REPORTING INDEX (GRI)

Content Index for

“In accordance” – Comprehensive

General Standard disclosure	Description of General Standard	Page	Omission	External assurance
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. 	IR pages 20, 21, 24 to 26 IR pages 21 and 25 IR pages 21 and 25		
G4-2	Provide a description of key impacts, risks and opportunities.	IR pages 12 to 16		
ORGANISATIONAL PROFILE				
G4-3	Report the name of the organisation.	IR front cover		
G4-4	Report the primary brands, products, and services.	IR page 9		
G4-5	Report the location of the organisation’s headquarters.	IR page 115		CIPC
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.	IR page 6		CIPC
G4-7	Report the nature of ownership and legal form.	IR page 99		Siyandisa verification solutions
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	IR pages 6, 7, 8, 9, 30, 31, 34 and 35		
G4-9	Report the scale of the organisation.	IR pages 6, 7, 8, 9, 30 to 36 and 68 to 99		
G4-10	Report the total number of: <ul style="list-style-type: none"> employees contracted; employee gender; permanent employees by employment type and gender; workforce by employees and supervised workers and by gender; workforce by region and gender; 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 significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). 	SR pages 17, 18 N/A N/A		
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	SR page 19		

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G4-12	Describe the organisation’s supply chain.	IR pages 8 and 9		
G4-13	Report any significant changes during the reporting period regarding the organisation’s size, structure, ownership or its supply chain.	IR pages 6 to 9 and 30 to 35		
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation.	SR pages 9 and 10	<p>Omission The below is not specifically stated in the IR: The precautionary principle is applied throughout Mpact in that management will not accept exposure to risk, be it on issues of health, safety, environment or consumer safety, unless there is clear scientific or rational evidence that the risk does not pose a threat to the wellbeing of people or the environment, or until there is assurance that the risk can be managed within the company’s resources to minimise the risk to people and the environment to acceptable levels. Mpact avoids actions where doubt exists regarding the potential risk of those actions within current scientific knowledge. Mpact is actively engaged in scientific research where the scientific understanding of potential risk is uncertain such as in the field of food safety of packaging materials.</p>	
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	IR pages 2, 40, 41, 45,46, 57 and 58 SR pages 5 and 6		Yes, see SR page 8 for list of external assurers
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. • Provides substantive funding beyond routine membership dues. • Views membership as strategic. 	IR pages 32 and 35 IR pages 28 and 29 Yes, IR page 28 Yes Yes		

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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-17	List all entities included in the organisation’s consolidated financial statements or equivalent documents. Report whether any entity included in the organisation’s consolidated financial statements or equivalent documents is not covered by the report.	IR page 99, Note 19 N/A		Deloitte & Touche
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.	IR page 2 IR page 2		Yes, see IR page 2
G4-19	List all the material aspects identified in the process for Defining Report Content.	IR page 2 RMR pages 1 to 4		Deloitte & Touche
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. 	IR pages 12 to 15 Yes Done N/A IR pages 30 to 35 Done – IR page 2		
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. 	IR pages 12 to 15		
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	N/A		Deloitte & Touche
G4-23	Report significant changes from previous reporting periods in the Scope and aspect boundaries.	IR pages 2 and 40		

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STAKEHOLDER ENGAGEMENT				
G4-24	Provide a list of stakeholder groups engaged by the organisation.	IR pages 59 and 60		
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	IR pages 59 and 60		
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.	IR page 59		
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.	IR pages 59 and 60		
REPORT PROFILE				
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	IR page 74		
G4-29	Date of most recent previous report (if any).	IR page 74		
G4-30	Reporting cycle (such as annual, biannual).	IR page 74		
G4-31	Provide the contact point for questions regarding the report or its contents.	IR page 2		
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).	IR page 2 IR page 2 N/A		
G4-33	a) Report the organisation’s policy and current practice with regard to seeking external assurance for the report. b) If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. 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	IR page 2 SR page 6 IR page 2 SR page 8 SR page 8 IR page 2		

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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.	IR pages 38, 39, 41 to 44 IR pages 28, 45, 57 and 71		IRAS
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.	IR pages 28 and 44		IRAS
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.	IR page 44		IRAS
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.	IR pages 59 and 60		IRAS
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. • Stakeholder representation. 	IR pages 38 to 44		IRAS
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).	IR page 41 (Chairman and CEO roles are split)		IRAS
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. • Whether and how stakeholders (including shareholders) are involved. 	IR pages 44 and 45 IR page 44 IR page 45 IR page 45 Notice of AGM, IR pages 104 to 110		

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G4-41	<p>Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.</p> <p>Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> • Cross-board membership. • Cross-shareholding with suppliers and other stakeholders. • Existence of controlling shareholder. • Related party disclosures. 	<p>IR page 42</p> <p>Yes</p> <p>IR pages 38 and 39</p> <p>N/A</p> <p>N/A</p> <p>None</p>		
G4-42	<p>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.</p>	<p>IR pages 28, 29, 45, 57 and 71</p>		
G4-43	<p>Report the measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics.</p>	<p>IR pages 28, 29, 45, 57 and 71</p> <p>SR page 5</p>		
G4-44	<p>a) Report the processes for evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics.</p> <p>b) Report whether such evaluation is independent or not, and its frequency.</p> <p>c) Report whether such evaluation is a self-assessment.</p> <p>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.</p>	<p>IR page 42</p> <p>IR page 42</p> <p>IR page 42</p> <p>IR page 42</p>		
G4-45	<p>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.</p> <p>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.</p>	<p>IR pages 12, 16 and 58</p> <p>SR pages 8, 9 and 10</p> <p>RMR pages 1 to 3</p>		
G4-46	<p>Report the highest governance body’s role in reviewing the effectiveness of the organisation’s risk management processes for economic, environmental and social topics.</p>	<p>RMR pages 1 to 3</p>		
G4-47	<p>Report the frequency of the highest governance body’s review of economic, environmental and social impacts, risks, and opportunities.</p>	<p>IR page 12</p> <p>RMR page 1</p>		

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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.	IR pages 57 and 58		
G4-49	Report the process for communicating critical concerns to the highest governance body.	IR pages 12, 43, 44, 58 and 59		
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.	Process reported on IR pages 12 to 15 No critical concerns were raised.		
G4-51	<p>a) Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <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. 	IR pages 45 to 53		
	b) Report how performance criteria in the remuneration policy relate to the highest governance body’s and senior executives’ economic, environmental and social objectives.	IR pages 45 to 48		
G4-52	<p>a) Report the process for determining remuneration.</p> <p>b) Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management.</p> <p>c) Report any other relationships which the remuneration consultants have with the organisation.</p>	IR pages 45 and 48		
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.	Notice of AGM OR number 8 – IR page 106 SPR number 2 – IR page 108		
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.	IR page 48		

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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.	IR page 48		

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.	IR pages 10, 21, 26, 40, 41, 43 and 57		
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.	IR pages 12, 40, 44, 57 and 64		Deloitte & Touche administers MpacT Tip-offs service.
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.	IR pages 12 and 41		

ABBREVIATIONS

AGM	Annual General Meeting
CIPC	Companies and Intellectual Property Commission
IR	Integrated Report 2016
IRAS	Integrated Reporting and Assurance Services
N/A	Not Applicable
OR	Ordinary Resolution
RMR	Risk Management Review
SPR	Special Resolution
SR	Sustainability Review 2016