

MPACT LIMITED

GRI CONTENT INDEX

Mpact's Sustainability Review has been prepared and is presented in accordance with the Global Reporting Initiative's (GRI) Standards "CORE" application level. The table below links the GRI General Disclosures, Management Approach Disclosures and topic-specific disclosures for the relevant material topics to where these are addressed in the Integrated Report and Sustainability Review. Both of these reports are available on our website at www.mpact.co.za.

Page references in the table refer to the Integrated Report unless the page reference specifies the source of the data as the Sustainability Review (SR).

REPORTING PRINCIPLES FOR DEFINING REPORT CONTENT

- **Materiality** – The Social and Ethics Committee determines the Group's material sustainability issues in conjunction with senior management. A table showing the Group's most material issues is available on page 50 of the Integrated Report.
- **Stakeholder inclusiveness** – Mpact undertakes stakeholder engagement, in compliance with King IV and the Companies Act. We regard transparent and open communication with stakeholders as critical to the Company's long-term success. Engagements with stakeholders seek to understand their key concerns and identify ways to address the various social, economic and environmental challenges the Group faces. More information is available on pages 47 and 48 of the Integrated Report and pages 12 to 14 of the Sustainability Review.
- **Sustainability context** – Environmental stewardship, social sustainability and the principles of good corporate governance are integrated into our strategy and business activities, and included in our slogan "Smarter, Sustainable Solutions". Each section in the Sustainability Review provides a brief overview of the sustainability context of the material theme and matters.
- **Completeness** – We believe that the information provided in the Integrated Report and the Sustainability Review present sufficient detail to provide stakeholders with a sound understanding of the most material matters affecting the Group.

The reporting boundary for sustainability information disclosed in the report aligns with the financial reporting boundary defined by the relevant financial reporting standards.

Note: Our current sustainability data reporting processes do not yet report sustainability information down to the level of detail required in all of the GRI Standards disclosures and not all of these data points are considered material to our operations. We nevertheless see the value in reporting the data we have against the relevant Standards. We aim to improve our reporting processes on an ongoing basis and will consider the requirements of the GRI Standards as we expand the sustainability data points we track and report.

GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-1	Name of the organisation	Name of the organisation	About this report (p3)
102-2	Activities, brands, products and services	a. A description of the organisation's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	Corporate profile (p6-7) Our operating model (p10-11) Business model (p12-13) Paper business (p32-34) Plastics business (p38-40)
102-3	Location of headquarters	Location of the organisation's headquarters.	Corporate information (Inside back cover)
102-4	Location of operations	Number of countries where the organisation operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	Corporate profile (p6-7)
102-5	Ownership and legal form	Nature of ownership and legal form.	Mpact Limited is incorporated in the Republic of South Africa and is listed on the JSE.
102-6	Markets served	Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	Corporate profile (p6-7) Our operating model (p10-11) Business model (p12-13) Paper business (p32-34) Plastics business (p38-40)

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GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-7	Scale of the organisation	Scale of the organisation, including: <ol style="list-style-type: none"> total number of employees; total number of operations; net sales (for private sector organisations) or net revenues (for public sector organisations); total capitalisation (for private sector organisations) broken down in terms of debt and equity; and quantity of products or services provided. 	Key metrics (p5) Corporate profile (p6-7) Business model (p13) Five-year performance history (p20) Financial statements and notes (p103-p124)
102-8	Information on employees and other workers	<ol style="list-style-type: none"> Total number of employees by employment contract (permanent and temporary), by gender. Total number of employees by employment contract (permanent and temporary), by region. Total number of employees by employment type (full-time and part-time), by gender. Whether a significant portion of the organisation's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries). An explanation of how the data have been compiled, including any assumptions made. 	Being a responsible employer (p18-20) (SR) Most employees are full-time and there is no significant seasonal variation in employment numbers. Workforce data is compiled through the Group HR processes and systems, and discloses the total workforce as at 31 December 2017.
102-9	Supply chain	<ol style="list-style-type: none"> A description of the organisation's supply chain, including its main elements as they relate to the organisation's activities, primary brands, products, and services. 	Our operating model (p10-11) Business model (p12-13)
102-10	Significant changes to the organisation and its supply chain	Significant changes to the organisation's size, structure, ownership, or supply chain, including: <ol style="list-style-type: none"> Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations); Changes in the location of suppliers, the structure of the supply chain, or relationship with suppliers, including selection and termination. 	There were no significant changes during the reporting period in M'pact's size, structure, ownership or supply chain during 2017
102-11	Precautionary Principle or approach	Whether and how the organisation applies the Precautionary Principle or approach.	M'pact's approach to Risk Management (p64-69), Material Matters (p50) and Environmental Responsibility (p29) (SR) implicitly incorporate the Precautionary Principle in guiding our actions to prevent environmental degradation.
102-12	External initiatives	A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes, or which it endorses.	About this report (p3) Social and Ethics Committee Report (p46-47)
102-13	Membership of associations	<ol style="list-style-type: none"> A list of the main membership of industry or other associations, and national or international advocacy organisations. 	Stakeholder engagement (p14) (SR)

GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy for addressing sustainability.	Chairman's message (p24-25) CEO's Report (p28-29)
102-15	Key impacts, risks, and opportunities	a. A description of key impacts, risks, and opportunities.	Paper business (p36) Plastics business (p41) Material matters (p50) Risk Management (p64-69)
102-16	Values, principles, standards, and norms of behaviour	A description of the organisation's values, principles, standards, and norms of behaviour.	Vision and values (p8-9) Social and Ethics Committee Report (p46) Corporate Governance Report (p58) Being a responsible corporate citizen (p27)(SR)
102-17	Mechanisms for advice and concerns about ethics	A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behaviour, and organisational integrity; and ii. reporting concerns about unethical or unlawful behaviour, and organisational integrity.	Social and Ethics Committee Report (p46) Being a responsible corporate citizen (p27) (SR)
102-18	Governance structure	a. Governance structure of the organisation, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	Corporate Governance Report (p56-63) Social and Ethics Committee Report (p46-49)
102-19	Delegating authority	Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	Corporate Governance Report (p58)
102-20	Executive-level responsibility for economic, environmental, and social topics	a. Whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.	Social and Ethics Committee Report (p46-49) Abridged sustainability review (p43)
102-21	Consulting stakeholders on economic, environmental, and social topics	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	Social and Ethics Committee Report (p47-48) Stakeholder engagement (p12-14) (SR)
102-22	Composition of the highest governance body and its committees	Composition of the highest governance body and its committees by: i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social group; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation.	Corporate Governance Report (p56-63)

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GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-23	Chair of the highest governance body	<ul style="list-style-type: none"> a. Whether the chair of the highest governance body is also an executive officer in the organisation. b. If the chair is also an executive officer, describe his or her function within the organisation's management and the reasons for this arrangement. 	Corporate Governance Report (p56-60)
102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: <ul style="list-style-type: none"> i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; and iv. expertise and experience relating to economic, environmental, and social topics are considered. 	Corporate Governance Report (p56-61)
102-25	Conflicts of interest	<ul style="list-style-type: none"> a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholder; and iv. related party disclosures. 	Corporate Governance Report (p56-62)
102-26	Role of highest governance body in setting purpose, values, and strategy	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 topics.	Executive committee (p30) Corporate Governance Report (p60, 62)
102-27	Collective knowledge of highest governance body	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	Corporate Governance Report (p61)
102-28	Evaluating the highest governance body's performance	<ul style="list-style-type: none"> a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. d. 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. 	Corporate Governance Report (p61)
102-29	Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities-including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities. 	Corporate governance report (p58-60) Abridged sustainability review (p43) Social and Ethics Committee Report (p46-48)
102-30	Effectiveness of risk management processes	Highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental, and social topics.	Abridged sustainability review (p43) Risk management (p64) Audit and Risk Committee Report (p96)

GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-31	Review of economic, environmental, and social topics	Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	Social and Ethics Committee Report (p47)
102-32	Highest governance body's role in sustainability reporting	The highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material topics are covered.	Social and Ethics Committee
102-33	Communicating critical concerns	Process for communicating critical concerns to the highest governance body.	Social and Ethics Committee Report (p46) Being a responsible corporate citizen (p27) (SR)
102-35	Remuneration policies	<ul style="list-style-type: none"> a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: <ul style="list-style-type: none"> i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics. 	Remuneration Report (p70-89)
102-36	Process for determining remuneration	<ul style="list-style-type: none"> a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationship that the remuneration consultants have with the organisation. 	Remuneration Report (p70-89)
102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals. 	Remuneration Report (p70-89)
102-40	List of stakeholder groups	<ul style="list-style-type: none"> a. A list of stakeholder group engaged by the organisation. 	Social and Ethics Committee Report (p47-48) Stakeholder engagement (p12-14) (SR)
102-41	Collective bargaining agreements	<ul style="list-style-type: none"> a. Percentage of total employees covered by collective bargaining agreements. 	Being a responsible employer (p19) (SR)
102-42	Identifying and selecting stakeholders	<ul style="list-style-type: none"> a. The basis for identifying and selecting stakeholders with whom to engage. 	We define our stakeholders as those groups or individuals that are affected by our business activities, outputs or outcomes, or whose actions can have an impact on our ability to create value over time.

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GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-43	Approach to stakeholder engagement	a. 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.	Social and Ethics Committee Report (p47-48) Stakeholder engagement (p12-14) (SR) No engagements were conducted specifically as part of the report preparation process
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organisation has responded to those key topics and concerns, including through its reporting; and ii. the stakeholder group that raised each of the key topics and concerns.	Social and Ethics Committee Report (p47-48) Stakeholder engagement (p12-14) (SR)
102-45	Entities included in the consolidated financial statements	a. A list of all entities included in the organisation's consolidated financial statements or equivalent documents. b. Whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	About this report (p3) No operation included in the financial reports is excluded from sustainability reporting.
102-46	Defining report content and topic Boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organisation has implemented the Reporting Principles for defining report content.	About this report (p3) The introduction to this table.
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	Material matters (p50)
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	We continue to refine our sustainability reporting process. There were no material restatements of information given in previous reports.
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	There were no significant changes in the scope, boundary or measurement methods applied.
102-50	Reporting period	a. Reporting period for the information provided.	About this report (p3)
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	The previous report was released in March 2017 and reported on the 12-month period ending 31 December 2016
102-52	Reporting cycle	a. Reporting cycle.	Annual
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	Corporate information (Inside back cover) About this report (p3) (SR)
102-54	Claims of reporting in accordance with the GRI Standards	a. The claim made by the organisation, if it has prepared a report in accordance with the GRI Standards.	About this report (p3)

GRI 102: General Disclosures

Disclosure	Disclosure title	Description	Reference
102-55	GRI content index	<p>a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report.</p> <p>b. For each disclosure, the content index shall include:</p> <ul style="list-style-type: none"> i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; and iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made. 	This table
102-56	External assurance	a. A description of the organisation's policy and current practice with regard to seeking external assurance for the report.	About this report (p3) Social and Ethics Committee Report (p48-49)

GRI 200: Economic

Disclosure	Disclosure title	Description	Reference
201	Management approach disclosures	Economic Performance	Material matters (p50) Sustaining profitable growth (p16) (SR) Cost competitiveness and anticipating and meeting customer needs (p17) (SR) Corporate Governance Report (IAR) (p58-63) Chief Financial Officer's Review (p90-92)
201-1	Direct economic value generated and distributed	<p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organisation's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <ul style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	Mpact's contribution to society (p51) Value added statement (p51)
201-2	Financial implications and other risks and opportunities due to climate change	<p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ul style="list-style-type: none"> i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; and v. the costs of actions taken to manage the risk or opportunity. 	Mpact's financial results and operations were affected by the drought during the year. These impacts are discussed throughout the Integrated Report, including in the: Chairman's message (p24-25) CEO Report (p28-29) Paper business (p32-35) Plastics business (p38-42) CFO's Review (p90-92)

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GRI 200: Economic

Disclosure	Disclosure title	Description	Reference
201-3	Defined benefit plan obligations and other retirement plans	The reporting organisation shall report the following information: a. If the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	Financial Statements (p103-106)
201-4	Financial assistance received from government	a. Total monetary value of financial assistance received by the organisation from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. wards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; and viii. other financial benefits received or receivable from any government for any operation. b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure.	CFO's Review (p92) Audit and Risk Committee Report (p94) Notes to the Financial Statements (p111) Shareholders analysis (p125-126)
203	Management approach disclosures	Indirect Economic Impact	Being a responsible corporate citizen (p24-26)
203-1	Infrastructure investments and services supported	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	Being a responsible corporate citizen (p24-26)

GRI 300: Environmental

Disclosure	Disclosure title	Description	Reference
302	Management approach disclosures	Energy	Environmental responsibility (p29-31) (SR)
302-1	Energy consumption within the organisation	<ul style="list-style-type: none"> a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organisation, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. 	<p>Environmental responsibility (p29-31) (SR)</p> <p><i>Refer to the Note at the start of this table</i></p>
302-3	Energy intensity	<ul style="list-style-type: none"> a. Energy intensity ratio for the organisation. b. organisation-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organisation, outside of it, or both. 	<p>Environmental responsibility (p29-31) (SR)</p> <p>We report energy intensity per tonne of product produced.</p> <p><i>Refer to the note at the start of this table</i></p>
303	Management approach disclosures	Water	<p>Environmental responsibility (p29-31) (SR)</p> <p>Mpact's financial results and operations were affected by the drought during the year. These impacts are discussed throughout the Integrated Report, including in the:</p> <ul style="list-style-type: none"> Chairman's message (p24-25) CEO Report (p28-29) Paper business (p32-35) Plastics business (p38-42) CFO's Review (p90-92)
303-1	Water withdrawal by source	<ul style="list-style-type: none"> a. Total volume of water withdrawn, with a breakdown by the following sources: <ul style="list-style-type: none"> i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organisation; iv. Waste water from another organisation; v. Municipal water supplies or other public or private water utilities. b. Standards, methodologies, and assumptions used. 	<p>Environmental responsibility (p29-31) (SR)</p> <p><i>Refer to the note at the start of this table</i></p>

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GRI 300: Environmental

Disclosure	Disclosure title	Description	Reference
305	Management approach disclosures	Emissions	Environmental responsibility (p29-31) (SR)
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent. b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 	Environmental responsibility (p29-31) (SR) <i>Refer to the note at the start of this table</i>
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 	Environmental responsibility (p29-31) (SR) <i>Refer to the note at the start of this table</i>

GRI 300: Environmental

Disclosure	Disclosure title	Description	Reference
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent. b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Mpact does not currently report on Scope 3 GHG emissions</p> <p><i>Refer to the note at the start of this table</i></p>
305-4	GHG emissions intensity	<ul style="list-style-type: none"> a. GHG emissions intensity ratio for the organisation. b. organisation-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. 	<p>Environmental responsibility (p29-31)(SR)</p> <p>We report Scope 1 and 2 emission intensity per tonne of product produced.</p> <p><i>Refer to the note at the start of this table</i></p>
305-6	Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Not currently reported</p> <p><i>Refer to the note at the start of this table</i></p>
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	<ul style="list-style-type: none"> a. Significant air emissions in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Not currently reported</p> <p><i>Refer to the note at the start of this table</i></p>
306	Management approach disclosures	Effluents and waste	Environmental responsibility (p29-31)(SR)

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GRI CONTENT INDEX (continued)

GRI 300: Environmental

Disclosure	Disclosure title	Description	Reference
306-1	Water discharge by quality and destination	The reporting organisation shall report the following information: a. Total volume of planned and unplanned water discharges by: i. destination; ii. quality of the water, including treatment method; iii. whether the water was reused by another organisation. b. Standards, methodologies, and assumptions used.	Environmental responsibility (p29-31) (SR) <i>Refer to the note at the start of this table</i>
306-2	Waste by type and disposal method	a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organisation) b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organisation) c. How the waste disposal method has been determined: i. Disposed of directly by the organisation, or otherwise directly confirmed ii. Information provided by the waste disposal contractor iii. organisational defaults of the waste disposal contractor	Environmental responsibility (p29-31) (SR) <i>Refer to the note at the start of this table</i>
306-3	Significant spills	a. Total number and total volume of recorded significant spills. b. The following additional information for each spill that was reported in the organisation's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorised by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organisation). c. Impacts of significant spills.	There were no significant spills recorded in 2017 <i>Refer to the note at the start of this table</i>

GRI 300: Environmental

Disclosure	Disclosure title	Description	Reference
306-4	Transport of hazardous waste	<ul style="list-style-type: none"> a. Total weight for each of the following: <ul style="list-style-type: none"> i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated b. Percentage of hazardous waste shipped internationally. c. Standards, methodologies, and assumptions used. 	Mpact does not transport, import or export any waste categorised as hazardous under the terms of the Basel Convention.
307	Management approach disclosures	Environmental Compliance	Environmental responsibility (p29) (SR)
307-1	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; and iii. cases brought through dispute resolution mechanisms. b. If the organisation has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient. 	Mpact was not subjected to significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations during 2017

GRI 400: Social

Disclosure	Disclosure title	Description	Reference
403	Management approach disclosures	Occupational Health and Safety	CEO Report (p28-29) Being a responsible employer (p21-23) (SR)
403-1	Workers representation in formal joint management-worker health and safety committees	<ul style="list-style-type: none"> a. The level at which each formal joint management-worker health and safety committee typically operates within the organisation. b. Percentage of workers whose work, or workplace, is controlled by the organisation, that are represented by formal joint management-worker health and safety committees. 	Operational level 100%
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<ul style="list-style-type: none"> a. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by: <ul style="list-style-type: none"> i. region; ii. gender. b. Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organisation, with a breakdown by: <ul style="list-style-type: none"> i. region; ii. gender. c. The system of rules applied in recording and reporting accident statistics. 	Being a responsible employer (p21-23) (SR) <i>Refer to the note at the start of this table</i>
403-3	Workers with high incidence or high risk of diseases related to their occupation	<ul style="list-style-type: none"> a. Whether there are workers whose work, or workplace, is controlled by the organisation, involved in occupational activities who have a high incidence or high risk of specific diseases. 	No workers at our operations are involved in occupational activities with a high incidence or high risk of specific disease

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GRI CONTENT INDEX (continued)

GRI 400: Social

Disclosure	Disclosure title	Description	Reference
403-4	Health and safety topics covered in formal agreements with trade unions	<ul style="list-style-type: none"> a. Whether formal agreements (either local or global) with trade unions cover health and safety. b. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements. 	No formal agreements are in place with unions that cover health and safety
404	Management approach disclosures	Training and Education	Being a responsible employer (p18) (SR)
404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> a. Average hours of training that the organisation's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> i. gender; ii. employee category. 	Skills development (p20-21) (SR) <i>Refer to the note at the start of this table</i>
404-2	Programmes for upgrading employee skills and transition assistance programmes	<ul style="list-style-type: none"> a. Type and scope of programmes implemented and assistance provided to upgrade employee skills. b. Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. 	Not currently reported <i>Refer to the note at the start of this table</i>
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. 	Not currently reported <i>Refer to the note at the start of this table</i>
405	Management approach disclosures	Diversity and Equal Opportunity	CEO Report (p28-29) Abridged sustainability review (p44) Social and Ethics Committee Report (p47) Being a responsible employer (p18-19) (SR)
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories: <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). 	Corporate Governance Report (p55-57) Being a responsible employer (p19-20) (SR) <i>Refer to the note at the start of this table</i>
406	Management approach disclosures	Non-discrimination	Social and Ethics Committee Report (p46) Being a responsible corporate citizen (p27) (SR)

GRI 400: Social

Disclosure	Disclosure title	Description	Reference
406-1	Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: <ul style="list-style-type: none"> i. Incident reviewed by the organisation; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	No material non-compliance incidents relating to discrimination were reported during 2017.
407	Management approach disclosures	Freedom of Association and Collective Bargaining	<p>Being a responsible employer (p18) (SR)</p> <p>Being a responsible corporate citizen (p26,27) (SR)</p>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organisation in the reporting period intended to support rights to exercise freedom of association and collective bargaining. 	<p>No operations or suppliers have been identified in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.</p> <p>We respect our employees' rights to collective bargaining.</p>
408	Management approach disclosures	Child labour	Being a responsible corporate citizen (p27) (SR)
408-1	Operations and suppliers at significant risk for incidents of child labour	<ul style="list-style-type: none"> a. Operations and suppliers considered to have significant risk for incidents of: <ul style="list-style-type: none"> i. child labour; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labour either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labour. 	<p>We do not use child labour and our operations do not have significant risk of such incidents.</p> <p>Mpact's Supplier Code of Conduct requires suppliers to commit to complying with the 10 principles of the UNGC, including the elimination of forced and compulsory labour, child labour, and unfair discrimination.</p>
409	Management approach disclosures	Forced or Compulsory Labour	Being a responsible corporate citizen (p27) (SR)
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<ul style="list-style-type: none"> a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour. 	<p>We do not use forced or compulsory labour and our operations do not have significant risk of such incidents.</p> <p>Mpact's Supplier Code of Conduct requires suppliers to commit to complying with the 10 principles of the UNGC, including the elimination of forced and compulsory labour, child labour, and unfair discrimination.</p>

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GRI CONTENT INDEX (continued)

GRI 400: Social

Disclosure	Disclosure title	Description	Reference
413	Management approach disclosures	Local Communities	Corporate social responsibility (p24-26)
413-1	Operations with local community engagement, impact assessments, and development programmes	<p>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes, including the use of:</p> <ul style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programmes based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad-based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes. 	<p>Corporate social responsibility (p24-26)</p> <p>Refer to the note at the start of this table</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p>a. Operations with significant actual and potential negative impacts on local communities , including:</p> <ul style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations. 	Mpact's operations comply with the environmental and social legal requirements and as such do not have significant actual or potential negative impacts on local communities.
419	Management approach disclosures	Socio-economic Compliance	<p>Vision and values (p8)</p> <p>Social and Ethics Committee Report (p46-49)</p> <p>Corporate Governance Report (p58-69)</p> <p>Being a responsible employer (p20) (SR)</p> <p>Risk management (p27) (SR)</p> <p>Being a responsible corporate citizen (p29) (SR)</p>
419-1	Non-compliance with laws and regulations in the social and economic area	<p>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; and iii. cases brought through dispute resolution mechanisms. <p>b. If the organisation has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</p> <p>c. The context against which significant fines and non-monetary sanctions were incurred.</p>	There were no significant fines or non-monetary sanctions for non-compliance with laws and regulations in 2017.